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May 31, 2006

John J. Finnigan, Jr., Esq.  
2500 Atrium II  
139 East Fourth Street  
Cincinnati, OH 45201-0960

RE: Duke Energy's Motion for Confidential Treatment  
Case No. 2005-00191

Dear Mr. Finnigan:

The Commission has received your petition filed May 15, 2005, to protect as confidential certain information contained in Duke's Hedging Report for the period of April 1, 2005 through March 31, 2006 and Interim Report on Ongoing Gas Hedging Activity. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the motion, and it will be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a), to inform the Commission so that the information may be placed in the public record.

Sincerely,

Beth O'Donnell  
Executive Director

cc: Parties of Record