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David L. Armstrong  
Chairman

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Commissioner

Rocco O. D'Ascenzo  
Duke Energy Kentucky, Inc.  
139 East Fourth Street, EX 400  
Cincinnati, OH 45202

November 17, 2008

RE: Case No. 2008-00476  
Duke Energy Kentucky, Inc.  
(Accounting Deferral)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received November 17, 2008 and has been assigned Case No. 2008-00476. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Stumbo".

Stephanie Stumbo  
Executive Director

SS/tw