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VIA ELECTRONIC MAIL AND OVERNIGHT DELIVERY

April 2, 2014

Mr. Jeff Derouen Executive Director Kentucky Public Service Commission 211 Sower Blvd Frankfort, KY 40601

Re: In the Matter of an Investigation of Duke Energy Kentucky, Inc.'s Accounting Sale of Natural Gas Not Used in its Combustion Turbines, Case No. 2014-00078

Dear Mr. Derouen:

Duke Energy Kentucky, Inc. hereby submits the Testimonies of John D. Swez and Lisa Steinkuhl, electronically pursuant to 807 KAR 5:001(8). The electronic filing does not include the confidential version of the Testimonies and Attachment, but those documents will be included with the paper filing. One (1) paper copy will be filed with the Commission via overnight mail. I certify that the electronic documents are true and accurate copies of the original documents.

Please date-stamp the two copies of the letter and return to me in the enclosed envelope.

Respectfully submitted,

Rocco D'Ascenzo (92796)

Associate General Counsel

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Jennifer Hans (w/enclosures)

cc: