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VIA ELECTRONIC MAIL AND 2ND DAY DELIVERY

February 14, 2018

Ms. Gwen R. Pinson
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: **Case No. 2017-00321**

In the Matter of: An Examination of the Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment to the Electric Rates; 2) Approval of an Environmental Compliance Plan and Surcharge Mechanism; 3) Approval of New Tariffs; 4) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 5) All Other Required Approvals and Relief.

Dear Ms. Pinson:

Duke Energy Kentucky, Inc. hereby submits its Rebuttal Testimony electronically pursuant to 807 KAR 5:001. The original and six (6) copies of the testimonies will be filed with the Commission via 2nd day delivery.

In addition, please find enclosed one copy of Duke Energy Kentucky, Inc.'s Motion for Confidential Treatment. Enclosed in the white envelope is one (1) copy of the confidential information being filed under seal.

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

Respectfully submitted,

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Enclosures: As stated
cc: All parties of record