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VIA ELECTRONIC FILING and 2ND DAY DELIVERY

September 26, 2019

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

Re: **Case No. 2019-00352**

In the Matter of: The Application of Duke Energy Kentucky, Inc. for an Order Approving the Establishment of a Regulatory Asset or Liability Associated with Pension Settlement Accounting

Dear Ms. Pinson:

Duke Energy Kentucky, Inc. hereby submits its Application electronically pursuant to 807 KAR 5:001. The original copy of the document will be filed with the Commission via 2nd day delivery. I certify that the electronic document is a true and accurate copy of the original document.

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: Kent Chandler