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September 27, 2016

Hon. Rocco O. D'Ascenzo  
Duke Energy Kentucky, Inc.  
139 East Fourth Street  
1303 Main / P.O. Box 960  
Cincinnati, Ohio 45202

RE: 2016-00159 Post Case Correspondence Filing

Dear Mr. D'Ascenzo:

On September 20, 2016, Duke Energy Kentucky, Inc. ("Duke Kentucky") submitted the results of the MAOP pressure testing as required pursuant to the Commission's July 22, 2016 Order in Case No. 2016-00159.<sup>1</sup> The July 22, 2016 Order also required Duke Kentucky to file, within 30 days of completing the MAOP pressure testing, the accounting entries made on its books to effectuate the establishment of the regulatory asset. According to results of the MAOP pressure testing, it appears that the testing was performed and completed on August 22, 2016. Thus, the deadline for the filing of the accounting entries would have been September 21, 2016. To date, however, no submission has been provided by Duke Kentucky regarding the accounting entries establishing the regulatory asset. Within five days of the date of this letter, Duke Kentucky is requested to file the accounting entries made on its books to effectuate the creation of the regulatory asset.

Should you have any questions, please contact Quang D. Nguyen, Assistant General Counsel, at (502) 782-2586.

Sincerely,

Talina R. Mathews  
Executive Director

QN/ph

<sup>1</sup> Case No. 2016-00159, Application of Duke Energy Kentucky, Inc. for Approval to Establish a Regulatory Asset (Ky. PSC July 22, 2016).

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