



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

December 16, 2008

By U.S. Mail and Facsimile

Mr. Steven Young
SVP & Corporate Controller
Duke Energy Corporation
526 South Church Street
Charlotte, NC 28202

**Re: Duke Energy Corporation
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008
File No. 1-32853**

Dear Mr. Young,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief