



DIVISION OF
CORPORATION FINANCE

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

July 9, 2010

Mr. David S. Maltz
Vice President, Legal and Assistant Corporate Secretary
Duke Energy Corporation
526 South Church Street
Charlotte, North Carolina 28202-1803

Re: Duke Energy Corporation
Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 22, 2010
Quarterly Report on Form 10-Q for the Fiscal Period Ended March 31, 2010
Filed May 7, 2010
File No. 001-32853

Dear Mr. Maltz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director