

**Mail Stop 3561**

November 3, 2006

By U.S. Mail

Mr. David Hauser  
Principal Financial Officer  
Duke Energy Corporation  
526 South Church Street  
Charlotte, NC 28202-1803

**Re: Duke Energy Corporation  
Form 10-K for the year ended December 31, 2005  
Filed March 6, 2006  
File No. 1-4928**

Dear Mr. McDonald,

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

Sincerely,

Michael Moran, Esq.  
Branch Chief