



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 30, 2007

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, 2006
Filed March 16, 2007
File No. 1-4928**

Dear Mr. Hauser,

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