

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

Mail Stop 3561

October 25, 2016

Steven K. Young Chief Financial Officer Duke Energy Corporation 550 South Tryon Street Charlotte, NC 28202-1803

Re: Duke Energy Corporation

Form 10-K for the Fiscal Year Ended December 31, 2015

Filed February 25, 2016

File No. 01-32853

Dear Mr. Young:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products