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January 13, 2010

Public Utilities Commission of Ohio Docketing Division 180 E. Broad Street – 11th Floor Columbus, Ohio 43215

Re: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of Ohio Site Deployment of the Smart Grid Modernization Initiative and Timely Recovery of Associated Costs PUCO Case Nos. 09-1820-EL-ATA, et al.

To Whom It May Concern:

Industrial Energy Users-Ohio ("IEU-Ohio") filed a Motion to Intervene in the above-captioned cases on December 30, 2009. In addition to its Motion to Intervene, IEU-Ohio also included comments on FirstEnergy's Application in its December 30, 2009 filing. On the same day, an Attorney Examiner Entry was issued establishing a comment period on FirstEnergy's Application, setting January 13, 2010 as the due date for initial comments and January 20, 2010 as the due date for reply comments. IEU-Ohio hereby files this letter to give the Public Utilities Commission of Ohio ("Commission"), the Parties to this case, and all stakeholders who file initial comments notice that IEU-Ohio hereby incorporates through this letter the comments contained in its December 30, 2009 filing as its initial comments. IEU-Ohio also hereby reserves its right to file reply comments in this proceeding.

Please do not hesitate to contact me if you have questions concerning this letter.

Very truly yours,

McNees Wallace & Nurick LLC

/s/ Joseph M. Clark Joseph M. Clark

cc: Parties of Record

Kim Bojko, Attorney Examiner

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in

Case No(s). 09-1820-EL-ATA

Summary: Comments Initial Comments electronically filed by Mr. Joe Clark on behalf of Industrial Energy Users-Ohio and Clark, Joseph M. Mr.