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November 6, 2016

Public Utilities Commission of Ohio ATTN: IAD 180 E. Broad Street Columbus, Ohio 43215-3793

RE: Opposition Comment to DP&L ESP Case 16-0395-EL-SSO, re: Credit Support Rider

Dear PUCO:

I am writing on behalf of SugarCreek Packing Co. to request that PUCO reject the proposal by the Dayton Power and Light Company (DP&L) that would impose new above-market costs on SugarCreek and all DP&L customers.

As Chief Financial Officer, I am responsible for overall financial and treasury operations, tax strategy and compliance, and overall risk management for SugarCreek. I also play an integral role in the financial and business decisions of SugarCreek, including investment, expansion, and capital expenditure decisions. In order to fulfill these responsibilities, SugarCreek closely monitors our manufacturing cost structure, including energy costs, with electricity being an important component in the cost of producing our food products.

SugarCreek is a diversified food manufacturer with six food processing plants in the United States: four located in Ohio (Washington Court House, Dayton, Hamilton and West Chester), one in Frontenac, Kansas, and our newest 430,000 sf ft plant in Cambridge City Indiana. SugarCreek has over 1200 employees in the state of Ohio and significantly contributes to state and local taxes and to the economic growth and job creation of the State.

Should the PUCO approve its application, DP&L will be able to collect costs (via a non-bypassable credit support or DMR rider) from all its customers to subsidize its finances, making customers the financial guarantors of a publicly traded company, and effectively insuring utility companies from business risk with customer dollars.

SugarCreek is directly impacted by this proposal. Our facility(ies) in the DP&L territory consume over 100 million kWh/year. We estimate the additional costs of this new rider to be more than \$7.2 million dollars during the proposed seven year term of the ESP.

If approved, the new rider will add costs to Ohio consumers and negatively impact innovation, growth and jobs and subsidize poor management decisions of the utility company.

SugarCreek 12021 Sheraton Lane Cincinnati, OH 45246 513-551-5280 SugarCreek.com



As a manufacturer we must ensure that our Ohio operations remain competitive. Please protect the competitiveness of Ohio's economy and protect all consumers in DP&L's territory from this unwarranted rate hike, which is tantamount to a "give-away" and nothing more than a bailout of DP&L Inc.

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Sincerely

Fom Bollinger

Chief Financial Officer

cc: Governor John Kasich

State Senator Bob Peterson

State Speaker of the House Cliff Rosenberger

State Representative Gary Scherer