



21 East State Street • Columbus, OH 43215-4228  
Tel: 614.469.8000 • Fax: 614.469.4653

Frank P. Darr  
(614) 719-2855—Direct Dial  
fdarr@mwncmh.com

September 29, 2017

Barcy McNeal  
Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215

**RE: Case No. 17-220-GA-EXR**

Dear Secretary McNeal:

On September 22, 2017, Deloitte & Touche LLP ("D&T") filed its Audit Report regarding Vectren Energy Delivery of Ohio, Inc.'s ("VEDO") Exit Transition Cost ("ETC") rider. In its report, D&T reported the following regarding its audit of VEDO's ETC regulatory asset balance at June 30, 2017:

5. D&T noted a \$3 difference between the ETC general ledger account number (1905924) and the regulatory balance that is calculated in Exhibit A of the ETC work papers.

VEDO concurs with D&T's findings. The \$3 difference between the general ledger balance and the ETC regulatory asset filing balance is a historical rounding exception that will be adjusted in the general ledger during the next filing period. The adjustment to this balance would have no impact on the ETC rider rate presented in VEDO's September 15, 2017 filing.

Thank you for your kind attention to this matter.

Very truly yours,

/s/ Frank P. Darr

Frank P. Darr

**Attorney for Vectren Energy Delivery of  
Ohio, Inc.**

FPD:jmm

C0105091:1

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Summary: Comments Comments of Vectren Energy Delivery of Ohio, Inc. to Audit Report electronically filed by Mr. Frank P Darr on behalf of Vectren Energy Delivery of Ohio, Inc.