BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

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| In the Matter of the Application of  The Dayton Power and Light Company  for Authority to Transfer or Sell its  Generation Assets. | )  )  )  )  ) | Case No. 13-2420-EL-UNC |
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**COMMENTS OF DUKE ENERGY OHIO, INC.**

On December 30, 2013, The Dayton Power and Light Company (DP&L) filed an Application seeking the Public Utilities Commission of Ohio’s (Commission) authority to transfer, sell, or decommission some or all of its generation assets and waivers from certain filing requirements. Specifically, DP&L states that it is proposing to transfer its generating assets from the utility to a newly formed affiliate generating company. DP&L’s Application also seeks a waiver of the Commission rule that requires DP&L to state the fair market value of the generating assets it plans to transfer as well as a waiver of any hearing in this proceeding. On February 25, 2014, DP&L filed a Supplemental Application that included a somewhat more detailed plan for transferring and/or selling its generating assets. Subsequently, this Commission issued an Entry ordering Intervening Parties to file comments/objections by March 25, 2014.

In considering the Supplemental Application, Duke Energy Ohio, Inc., (Duke Energy Ohio) respectfully submits these comments, further reserving the right to submit reply comments.  DP&L raises many yet-to-be resolved issues in its Supplemental Application that are not unique to DP&L, and indeed are currently facing many or all of the electric distribution utilities subject to this Commission’s jurisdiction. In determining these issues for DP&L, the Commission should be mindful of the precedential impact its decisions may have on similarly situated utilities and should recognize the absolute need for fairness and consistency in regulatory treatment among all Ohio’s utilities.

Duke Energy Ohio appreciates this opportunity to provide comments and looks forward to working with the Commission Staff to continue discussions on these issues.

Respectfully submitted,

DUKE ENERGY OHIO, INC.

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**CERTIFICATE OF SERVICE**

I hereby certify that a true and accurate copy of the foregoing was delivered via U.S. mail (postage prepaid), personal, or electronic mail delivery on this \_\_\_\_ day of March 2014, to the following:

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