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May 1, 2015

Barcy McNeal

Secretary, Docketing Division

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, OH 43215

**RE: Application of The Dayton Power and Light Company to Update its Transmission Cost Recovery Rider-Non-Bypassable; PUCO Case No. 15‑361‑EL‑RDR**

Dear Secretary McNeal:

On April 27, 2015, the Industrial Energy Users-Ohio (“IEU-Ohio”) filed Comments on The Dayton Power and Light Company’s (“DP&L”) application to update its Transmission Cost Recovery Rider-Non-Bypassable (“TCRR-N”). On April 28, 2015, DP&L filed an amended application. This letter is intended to notify the Commission that the amended application contains the same legal defects as identified in IEU-Ohio’s Comments. Rather than file identical comments in response to the amended application, IEU-Ohio incorporates by reference its April 27, 2015 Comments filed in the proceeding. For the same reasons stated in IEU-Ohio’s Comments, the Commission should reject DP&L’s proposal to include Operating Reserves costs in the TCRR-N and to conduct the final true-up of the TCRR-B through the TCRR-N. The Commission also should direct DP&L to modify the TCRR-N tariffs to allow retail customers to directly secure transmission service from PJM.

Respectfully submitted,

*/s/ Matthew R. Pritchard*

Matthew R. Pritchard

**Attorney for** **Industrial Energy Users‑Ohio**

MRP:dr

cc: Parties of Record