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November 3, 2017

Barcy McNeal

Secretary

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, OH 43215

**RE: The Dayton Power and Light Company; Case Nos. 17-1398-EL-POR, *et al.***

Dear Secretary McNeal:

This letter is being filed in the above-captioned proceeding to notify the Public Utilities Commission of Ohio (“Commission”) that Industrial Energy Users-Ohio (“IEU-Ohio”) does not oppose the Stipulation and Recommendation filed in this case on October 27, 2017.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

/s/ *Matthew R. Pritchard*

Matthew R. Pritchard

**Attorney for Industrial Energy Users-Ohio**

MRP:dr

cc: Parties of record