May 28, 2015

Barcy F. McNeal, Secretary

Public Utilities Commission of Ohio

180 East Broad Street, 11th Floor

Columbus, OH 43215

**RE: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan; PUCO Case No. 14-1297-EL-SSO**

Dear Secretary McNeal:

On May 28, 2015, Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company (“FE Operating Companies”) filed a Supplemental Stipulation and Recommendation (“Stipulation”) in the proceeding referenced above. The purpose of this letter is to inform the Public Utilities Commission of Ohio (“Commission”) that the Industrial Energy Users-Ohio (“IEU-Ohio”) shall not oppose either the settlement package described in the Stipulation or the Commission’s approval of such settlement package.

Based on the foregoing, IEU-Ohio will not call or sponsor witnesses during the evidentiary phase of this proceeding. The direct testimony that IEU-Ohio has filed in this proceeding shall be deemed withdrawn effective as of the date of this letter provided the Commission approves such Stipulation and the settlement package contained therein.

In addition and as a non-opposing party, IEU-Ohio shall not contest or oppose the settlement package contained in such Stipulation as to FE Operating Companies or their affiliates in any forum provided that IEU-Ohio reserves all rights to initiate or participate in any action to interpret or enforce the Stipulation.

Respectfully submitted,

*/s/ Samuel C. Randazzo*

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SCR:dr

cc: Parties of Record