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March 31, 2015

Barcy McNeal

Secretary, Docketing Division

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, OH 43215

**RE: Application of Columbus Southern Power Company and Ohio Power Company for Authority to Recover Costs Associated with the Ultimate Construction and Operation of an Integrated Gasification Combined Cycle Electric Generation Facility; PUCO Case No. 05‑376‑UNC**

Dear Secretary McNeal:

Pursuant to Section 1.b of the Stipulation and Recommendation dated December 22, 2014 in the above-referenced matter, the Industrial Energy Users-Ohio (“IEU-Ohio”) hereby notifies the Public Utilities Commission of Ohio that on March 25, 2015, IEU-Ohio received the funds specified in the Stipulation and Recommendation.

Respectfully submitted,

*/s/ Matthew R. Pritchard*

Matthew R. Pritchard

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

MRP:dr

cc: Parties of Record