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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke Energy Ohio for an Increase in Electric Distribution Rates.	)	Case No. 08-709-EL-AIR
	)	
In the Matter of the Application of Duke Energy Ohio for Tariff Approval.	)	Case No. 08-710-EL-ATA
	)	
In the Matter of the Application of Duke Energy Ohio for Approval to Change Accounting Methods.	)	Case No. 08-711-EL-AAM
	)	
In the Matter of the Application of Cincinnati Gas & Electric Company for Approval of its Rider BDP, Backup, Delivery Point.	)	Case No. 06-718-EL-ATA
	)	

**NOTICE OF WITHDRAWAL
OF INDUSTRIAL ENERGY USERS-OHIO**

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December 24, 2008

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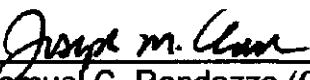
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**NOTICE OF WITHDRAWAL
OF INDUSTRIAL ENERGY USERS-OHIO**

The Industrial Energy Users-Ohio ("IEU-Ohio") hereby notifies the Public Utilities Commission of Ohio ("Commission") that it is withdrawing from the above-captioned proceedings.

Respectfully submitted,

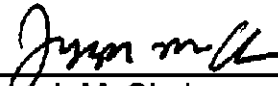


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December 24, 2008

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Notice of Withdrawal of Industrial Energy Users-Ohio* were served electronically and via first-class mail, postage prepaid, upon the following parties of record this 24th day of December 2008.



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