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December 6, 2010

Renee J. Jenkins
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

RE: In the Matter of the Application of Duke Energy Ohio, Inc. to Adjust and Set the Annually Adjusted Component of its Market-Based Standard Service Offer; PUCO Case No. 10-1268-EL-RDR

Dear Secretary Jenkins:

On December 3, 2010, a Stipulation and Recommendation was filed in the above-captioned matter. Although the Industrial Energy Users-Ohio ("IEU-Ohio") did not sign the Stipulation, IEU-Ohio wishes to inform the Public Utilities Commission of Ohio that IEU-Ohio does not oppose the Stipulation.

Please contact me if you have any questions regarding this letter.

Very truly yours,



Samuel C. Randazzo

Attorney for Industrial Energy Users-Ohio

SCR:dr
cc: Parties of Record

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