



February 24, 2014

Public Utilities Commission of Ohio
Attn: Barcy McNeal, Secretary
180 East Broad Street, 11th Floor
Columbus, OH 43215

Re: Case No. 12-802-EL-RDR

Dear Ms. McNeal:

Earlier today Duke Energy Ohio, Inc. (“Duke Energy Ohio”) filed a letter informing the Public Utilities Commission of Ohio (“Commission”) that it accepts the recommendations filed in the Auditor’s Report in this proceeding. Direct Energy submits this letter to inform the Commission it does not contest the Commission adopting the Audit Report and recommendations in the Audit Report. Direct Energy does not oppose adopting the Audit Report and recommendations in order to bring this proceeding to a close.

Sincerely,

/s/ Joseph M. Clark

Joseph M. Clark
Direct Energy
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in

Case No(s). 12-0802-EL-RDR

Summary: Correspondence electronically filed by JOSEPH CLARK on behalf of Direct Energy Services, LLC and Direct Energy Business, LLC