

Abbott Nutrition
Airgas Inc.
Air Liquide Industrial U.S. LP
Anheuser-Busch Companies
Appvion, Inc.
ASHTA Chemicals Inc.
Columbus Steel Castings
Cristal USA Inc.
Energizer Battery Manufacturing Inc.
Eramet Marietta Inc.
Glatfelter
Glen-Gery Corporation
Globe Metallurgical
Guardian Industries
Kraton Polymers U.S. LLC
Lincoln Electric Company



Marathon Petroleum Company
MICA
Momentum Performance Materials, Inc.
Mondeléz International
Paulo Products Company
Plastipak Packaging Inc.
RJF International
Saint Gobain Companies
Tate & Lyle Americas, Inc.
TimkenSteel Corporation
USG Corporation
University of Akron
Vallourec Star
Wausau Paper Towel & Tissue, LLC

December 16, 2014

Barcy McNeal
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: In the Matter of the Joint Application of The Timken Company and the Ohio Power Company for Approval of a Unique Arrangement For The Timken Company's Canton, Ohio Facilities; Case No. 10-3066-EL-AEC

Dear Secretary McNeal:

On December 15, 2014, TimkenSteel Corporation and Ohio Power Company filed a Joint Application to Amend the Unique Arrangement ("Joint Application") in the above-captioned proceeding.

The Industrial Energy Users-Ohio ("IEU-Ohio"), a party of record, is filing this letter to notify the Public Utilities Commission of Ohio ("PUCO") that IEU-Ohio has no objection to the proposed amendment, as revised and contained in the Joint Application.

Respectfully submitted,

/s/ Frank P. Darr

Frank P. Darr

Attorney for Industrial Energy Users-Ohio

FPD:vlp

{C46298: }

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IEU-OH Website:	http://www.ieu-ohio.org

CERTIFICATE OF SERVICE

In accordance with Rule 4901-1-05, Ohio Administrative Code, the Commission's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Comment Letter of Industrial Energy Users-Ohio* was sent by, or on behalf of, the undersigned counsel for IEU-Ohio to the following parties of record this 16th day of December 2014, *via* electronic transmission.

/s/ Frank P. Darr

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in

Case No(s). 10-3066-EL-AEC

Summary: Letter of Notification Letter of Notification that Industrial Energy Users-Ohio has no objection to the proposed amendment in the Joint Application to Amend the Unique Arrangement electronically filed by Ms. Vicki L. Leach-Payne on behalf of Darr, Frank P. Mr.