

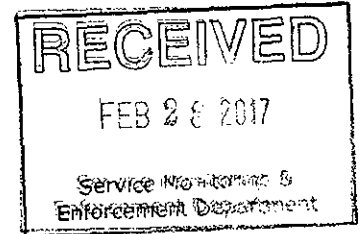
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PUCO



February 27, 2017

Public Utilities Commission of Ohio
 ATTN: IAD
 180 E. Broad Street
 Columbus, Ohio 43215-3793

RE: Opposition Comment to DP&L ESP Case ~~16-0395-EL-SSO~~, et. al re: Credit Support Rider

~~16-0395-EL-SSO~~
 16-0396-EL-ATA
 16-0397-EL-AAA

Dear PUCO:

I am writing on behalf of SugarCreek Packing Co. to request that you reject the settlement proposal by the Dayton Power and Light Company (DP&L) that would impose on our company new above-market costs.

As Chief Financial Officer, I am responsible for overall financial and treasury operations, tax strategy and compliance, and overall risk management for SugarCreek. I also play an integral role in the financial and business decisions of SugarCreek, including investment, expansion, and capital expenditure decisions. In order to fulfill these responsibilities, SugarCreek closely monitors our manufacturing cost structure, including energy costs, with electricity being an important component in the cost of producing our food products.

SugarCreek is a diversified food manufacturer with six food processing plants in the United States: four located in Ohio (Washington Court House, Dayton, Hamilton and West Chester), one in Frontenac, Kansas, and our newest 430,000 sf ft plant in Cambridge City Indiana. SugarCreek has over 1200 employees in the state of Ohio and significantly contributes to state and local taxes and to the economic growth and job creation of the State.

Should the PUCO approve the settlement, DP&L will be able to collect costs (via non-bypassable credit support riders (DMR and DIR-B) from all of its customers to subsidize its finances, making customers the financial guarantors of its parent, DPL Inc., which is an AES company, both publicly traded companies. The subsidy effectively insures utility companies from business risk with customer dollars.

SugarCreek is directly impacted by this proposal. Our facilities in the DP&L territory consume approximately 104,000,000 kWh/year. We estimate the additional costs of these new riders to be more than \$1,875,718 dollars during the proposed five year term of the new riders.

SugarCreek
 4360 Creek Road
 Cincinnati, OH 45241
 513-551-5280
 SugarCreek.com

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If approved, the new riders will add costs to Ohio consumers and negatively impact innovation, growth and jobs and subsidize poor management decisions of the utility company.

As a growth-driven modern food processing manufacturer we must ensure that our Ohio operations remain competitive. Please protect the competitiveness of Ohio's economy and protect all consumers in DP&L's territory from this unwarranted rate hike, which is tantamount to a "give-away." Your decision will definitely directly impact SugarCreek's decision on which states we will invest additional resources for our continued growth.

Sincerely,

Thomas J. Bollinger
Chief Financial Officer
Work 740-335-3586
Fax 740-333-1041

cc: Governor John Kasich
State Senator Bob Peterson
State Senator Bill Beagle
State Representative Jeff Rezebek
State Representative Cliff Rosenberger