

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of )  
the Dayton Power and Light Company for ) Case No. 16-0395-EL-SSO  
Approval of its Electric Security Plan )

In the Matter of the Application of the )  
Dayton Power and Light Company for ) Case No. 16-0396-EL-ATA  
Approval of Revised Tariffs )

In the Matter of the Application of the )  
Dayton Power and Light Company for ) Case No. 16-0397-EL-AAM  
Approval of Certain Accounting Authority )  
Pursuant to Ohio Rev. Code § 4905.13 )

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**INITIAL POST-HEARING BRIEF AFTER WITHDRAWAL  
SUBMITTED ON BEHALF OF THE KROGER COMPANY**

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The Public Utilities Commission of Ohio (“Commission”) already has considered and reviewed the Amended Stipulation and Recommendation (“Amended Stipulation”) filed on March 14, 2017 in this case. As a result of that review, the Commission approved the Amended Stipulation with modifications. Thereafter, Interstate Gas Supply, Inc./IGS Energy (“IGS”), that had been a Signatory Party to the Amended Stipulation, has now withdrawn from, and opposes, the Amended Stipulation. As set forth in detail in in the Initial Post-Hearing Brief of The Kroger Company filed on May 5, 2017 (“Kroger’s Initial Brief”) and Kroger’s Reply Brief filed on May 15, 2017, the Amended Stipulation remains the product of serious bargaining among capable and knowledgeable parties; creates significant benefits for customers and, as a package; is in the public interest; and does not violate any regulatory principle or practice. As a whole, the Amended Stipulation is just and reasonable, and accordingly, should be approved again.

Therefore, Kroger hereby incorporates as if fully stated herein the arguments and evidence set forth in Kroger's Initial Brief filed on May 5, 2017 and its Reply Brief filed on May 15, 2017.

Respectfully submitted,

/s/ Angela Paul Whitfield

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and accurate copy of the foregoing was served on May 15, 2019 by electronic mail upon the persons listed below.

/s/ Angela Paul Whitfield  
Angela Paul Whitfield

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**5/15/2019 4:32:02 PM**

**in**

**Case No(s). 16-0395-EL-SSO, 16-0396-EL-ATA, 16-0397-EL-AAM**

Summary: Brief Initial Post-Hearing Brief After Withdrawal Submitted On Behalf Of The Kroger Company electronically filed by Mrs. Angela Whitfield on behalf of The Kroger Co.