



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 4, 2012

Via E-mail

Joseph Mulpas
Vice President, Controller, Chief Accounting Officer
and Interim Chief Financial Officer
DPL Inc.
1065 Woodman Drive
Dayton, OH 45432

**Re: DPL Inc.
File No. 1-9052
Dayton Power and Light Company
File No. 1-2385
Form 8-K
Filed December 2, 2011**

Dear Mr. Mulpas:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief