



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

July 23, 2007

Mr. Frederick J. Boyle
Corporate Controller and Chief Accounting Officer
DPL Inc.
1065 Woodman Drive
Dayton, Ohio 45432

**Re: DPL Inc., File No. 1-9052
The Dayton Power and Light Company, File No. 1-2385
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 22, 2007
Form 10-Q for Fiscal Quarter Ended March 31, 2007**

Dear Mr. Boyle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant