

Mail Stop 3561

October 26, 2009

Paul M. Barbas  
President and Chief Executive Officer  
DPL Inc.  
1065 Woodman Drive  
Dayton, Ohio 45432

**Re: DPL Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Form 8-K**  
**Filed February 27, 2009, March 18, 2009 and April 24, 2009, respectively**  
**File No. 001-09052**

Dear Mr. Barbas

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director