



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

DIVISION OF  
CORPORATION FINANCE

August 7, 2019

Gustavo Garavaglia  
Chief Financial Officer  
DPL INC  
1065 Woodman Drive  
Dayton, Ohio 45432

**Re: DPL INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 27, 2019**  
**Form 10-Q filed May 7, 2019**  
**File No. 1-9052**

Dear Mr. Garavaglia:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products

cc: Brian Hylander, Assistant General Counsel