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PROJECTS

May 17, 2001

Dorothy Wideman
Executive Secretary
Michigan Public Service Commission
6545 Mercantile Way
Lansing, Michigan 48911

Re: SEMCO Energy Gas Company
MPSC Case No. U-12889 (e-file)

Dear Ms. Wideman:

Enclosed for filing is an original Proof of Service, indicating service of Notice of Opportunity to Comment.

Very truly yours,

LOOMIS, EWERT, PARSLEY,
DAVIS & GOTTING, P.C.


Sherri A. Wellman

SAW/kkf

Enclosure

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STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of)
SEMCO ENERGY GAS COMPANY,)
a division of SEMCO Energy, Inc., for)
approval of a refund of the Kansas)
Ad Valorem Tax Refund dollars.)

Case No. U-12889

PROOF OF MAILING

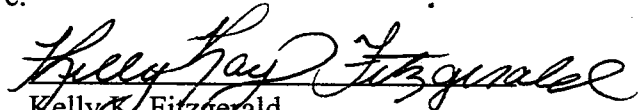
STATE OF MICHIGAN)
) ss
COUNTY OF INGHAM)

Kelly K. Fitzgerald, being first duly sworn, deposes and says that she is a legal secretary employed in the law offices of Loomis, Ewert, Parsley, Davis & Gotting, and on the 17th day of May, 2001, she served a copy of the attached **NOTICE OF OPPORTUNITY TO COMMENT** upon:

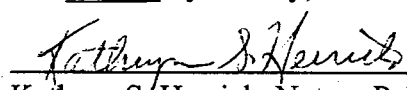
Orjiakor Isiogu (U-11215-R and U-11265-R)
Office of the Attorney General
6520 Mercantile Way
Lansing, MI 48911

Association of Businesses Advocating Tariff Equity (U-11215-R and U-11265-R)
Haran Rashes
Clark Hill, PLC
2455 Woodlake Circle, Ste. 15
Okemos, MI 48864

by depositing same in a United States Mail receptacle, via first class mail, with postage fully prepaid thereon and addressed to the same as above.


Kelly K. Fitzgerald

Subscribed and sworn to before me
this 17th day of May, 2001


Kathryn S. Herrick, Notary Public
Eaton County, Michigan, acting in Ingham County, Michigan
My Commission Expires: 5/3/2005

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * *

**APPLICATION OF SEMCO ENERGY GAS COMPANY
TO REQUEST APPROVAL TO REFUND
A PORTION OF THE KANSAS AD VALOREM TAX REFUND.**

NOTICE OF OPPORTUNITY TO COMMENT

CASE NO. U-12889

SEMCO Energy Gas Company (SEMCO) filed an application with the Michigan Public Service Commission requesting approval to refund a portion of the escrowed Kansas Ad Valorem Tax Refund. SEMCO proposes to refund approximately \$502,962 to its current gas retail customers.

You may call or write SEMCO Energy Gas Company, 2915 Lapeer Road, P.O. Box 5004, Port Huron, Michigan, 48061-5004, (810) 987-7900 for a free copy of its application. Any person may review the application at SEMCO's office.

The deadline for filing written comments with the Michigan Public Service Commission is:

DATE: June 8, 2001

LOCATION: Michigan Public Service Commission
6545 Mercantile Way, Suite 7
Lansing, Michigan 48911

A copy of written comments shall be sent to SEMCO's attorney: Sherri A. Wellman; Loomis, Ewert, Parsley, Davis & Gotting, P.C., 232 S. Capitol Avenue, Suite 1000, Lansing, Michigan 48933.

A copy of SEMCO's application may also be reviewed at the office of the Commission's Executive Secretary, 6545 Mercantile Way, Lansing, Michigan. For more information, you may contact the Commission at the above address or by telephone at (517) 241-6060.

The Commission has jurisdiction pursuant to 1909 PA 106, as amended, MCL 460.551 et seq.; MSA 22.151 et seq.; 1919 PA 419, as amended, MCL 460.51 et seq.; MSA 22.1 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; MSA 22.13(1) et seq.; 1982 PA 304, as amended, MCL 460.6h et seq.; MSA 22.13(6h) et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; MSA 3.560(101) et seq., and the Rules of Practice and Procedure Before the Commission, as amended, 1992 AACS, R 460.17101 et seq.

Dated: May 11, 2001
Lansing, Michigan