

CLARK HILL
PLC
ATTORNEYS AT LAW

255 South Old Woodward Avenue
3rd Floor
Birmingham, MI 48009-6179
Tel. (248) 642-9692 • Fax (248) 642-2174
www.clarkhill.com

Robert A. W. Strong
Phone: (248) 988-5861
E-Mail: rstrong@clarkhill.com

October 25, 2004

***VIA ELECTRONIC CASE FILING and
HAND DELIVERY***

Ms. Mary Jo Kunkle
Executive Secretary
Michigan Public Service Commission
6545 Mercantile Way
Lansing, Michigan 48909-7721

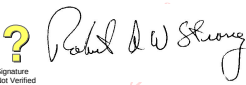
Re: *MPSC Case No. U-12999*

Dear Ms. Kunkle:

Enclosed for filing is Answer of the Association of Businesses Advocating Tariff Equity to Petition of Consumers Energy Company for Rehearing with a Proof of Service.

Very truly yours,

CLARK HILL PLC

 Digitally
signed by
Robert
A.W. Strong
Signature
Not Verified

Robert A. W. Strong

Enclosure
cc (w/enc): Parties of Record
/ag

**STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

In the matter of the application of CONSUMERS)
ENERGY COMPANY for accounting and)
ratemaking approval of depreciation rates for gas)
utility plant.)
_____)

Case No. U-12999

**ANSWER OF THE ASSOCIATION OF BUSINESSES ADVOCATING TARIFF
EQUITY TO PETITION OF CONSUMERS ENERGY COMPANY FOR REHEARING**

The Association of Businesses Advocating Tariff Equity (“ABATE”) by its attorneys,
Clark Hill PLC, files this Answer to the Petition of Consumers Energy Company for Rehearing.

I.

ARGUMENT

ABATE supports the relief requested by Consumers Energy Company (“Consumers”) set forth in its Petition for Rehearing for the reasons stated in Consumers’ Petition. It is reasonable to continue a reduction in depreciation rates to levels voluntarily agreed to in Consumers’ December 8, 2003 Statement of Voluntary Reduction and Request for Interim Rate Relief filed in Case No. U-13730.

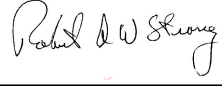
II

RELIEF

WHEREFORE, ABATE requests that the Michigan Public Service Commission on rehearing approve continued use of depreciation rates in accordance with Attachment A to Consumers’ Petition for Rehearing.

Respectfully submitted,

CLARK HILL PLC

By:   Digitally signed by Robert A.W. Strong

Robert A.W. Strong (P27724)
Attorneys for the Association of Businesses
Advocating Tariff Equity
255 South Old Woodward Ave., 3rd Floor
Birmingham, Michigan 48009
248/642-9692
rstrong@clarkhill.com

Dated: October 25, 2004

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STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of CONSUMERS ENERGY
COMPANY for accounting and ratemaking approval of
depreciation rates for gas utility plant.

MPSC Case No. U-12999

_____)

PROOF OF SERVICE

STATE OF MICHIGAN)
)
COUNTY OF OAKLAND)

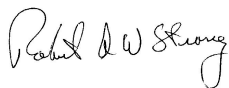
Robert A.W. Strong, being first duly sworn, deposes and says that on the 25th day of October, 2004 he did cause to be filed electronically and or by U.S. First Class mail: Answer of the Association of Businesses Advocating Tariff Equity to Petition of Consumers Energy Company for Rehearing and Proof of Service on those persons identified in the attached service list.

 Digitally signed by
Audrey L. Gilliatt

Signature Not
Verified

Audrey L. Gilliatt
Notary Public, Oakland County
Acting in Oakland County
My Commission expires: 07/06/05


Signature Not
Verified



Digitally
signed by
Robert
A.W. Strong

Robert A.W. Strong

SERVICE LIST
MPSC CASE NO. U-12999

Administrative Law Judge

Hon. Daniel E. Nickerson, Jr.
Administrative Law Judge
6545 Mercantile Way, Suite 14
P.O. Box 30221
Lansing, MI 48909-8195
denicke@michigan.gov

Attorney for Consumers Energy Company

Jon R. Robinson, Esq.
H. Richard Chambers, Esq.
Consumers Energy Company
22 West Michigan Avenue
Jackson, Michigan 49201
hrenchambers@cmsenergy.com

Attorney for Michigan Public Service Commission

Steven D. Hughey, Esq.
Assistant Attorney General
Public Service Commission
6545 Mercantile Way
Suite 15
Lansing, Michigan 48911
hugheys@michigan.gov

William Aldrich
MPSC Gas Staff
6545 Mercantile Way
P.O. Box 30221
Lansing, Michigan 48909
wgaldri@michigan.gov

Attorney for Attorney General

Donald E. Erickson, Esq.
Assistant Attorney General
6th Floor, G. Mennen Williams Building
525 W. Ottawa Street
P.O. Box 30212
Lansing, MI 48909
ericksond@michigan.gov

Consultant for Attorney General

Charles W. King
Snavelly King Majoros O'Connor & Lee Inc
1220 L Street, NW, Suite 410
Washington, DC 20005
charlieking@snavelly-king.com

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