

*Via U.S. Mail*

September 9, 2005

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

**Re: MPSC Case No. U-14292**

Dear Secretary Kunkle:

Enclosed for filing is a Proof of Service for Indiana Michigan Power Company's Response to ABATE's First Discovery Request.

Very truly yours,

HONIGMAN MILLER SCHWARTZ AND COHN LLP

Richard J. Aaron

Enclosure

c: Kristin M. Smith (w/encl.)  
Albert Ernst/Christine Mason Soneral/Stewart Binke (w/encl.)  
Michael J. Brown (w/encl.)  
Jon Christinidis (w/encl.)  
Robert A.W. Strong (w/encl.)  
Harvey Messing/Sherri Wellman/Gary Gensch, Jr. (w/encl.)  
H. Richard Chambers (w/encl.)  
Donald Erickson (w/encl.)  
James Ault (w/encl.)  
Diane Royal/David Shaltz (w/encl.)  
David E.S. Marvin/Thomas J. Waters/Michael S. Ashton (w/encl.)  
Richard P. Middleton (w/encl.)

LANSING.136423.1

STATE OF MICHIGAN  
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

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In the matter, on the Commission's own motion)  
to establish accounting and ratemaking)  
treatment for STATEMENT OF FINANCIAL)  
ACCOUNTING STANDARDS NO. 143.        )  
\_\_\_\_\_)

Case No. U-14292

**PROOF OF SERVICE**

Lori Smith, being first duly sworn, deposes and says that on September 9, 2005, Indiana Michigan Power Company's Response to the Michigan Public Service Commission Staff's First Discovery Request was served on the attached list via U.S. mail and e-mail.

\_\_\_\_\_  
Lori Smith

Subscribed and sworn to before me  
this 9<sup>th</sup> day of September, 2005

\_\_\_\_\_  
Cynthia M. Lenneman, Notary Public  
Clinton County, Acting in Ingham  
My commission expires: 2-20-07

LANSING.167931.1

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