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April 3, 2008

Mr. Roger A. Buter  
Chief Financial Officer  
Kurdziel Industries, Inc.  
801 W. Norton Ave., Suite 300  
Muskegon, MI 49441

**Re: U-15245 – Consumers Energy Company**

Dear Mr. Buter:

Thank you for your recent letter to the Michigan Public Service Commission on behalf of Kurdziel Industries, Inc. regarding Consumers Energy Company's application for authority to increase its rates for the generation and distribution of electricity and other relief. Because this case is now under review by the Commission, I am responding to your comments.

Thank you for your comments on this issue. Please be assured that your letter has been placed in our docket file for this case, posted on the MPSC E-Docket website, and is available to the Commission for review.

Sincerely,

Mary Jo Kunkle  
Executive Secretary

c: Commissioners  
Docket File