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ERIC J. SCHNEIDEWIND

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March 4, 2005

Ms. Mary Jo Kunkle
Michigan Public Service Commission
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

Re: Case No. U-14148

Dear Ms. Kunkle:

Enclosed for filing in the above captioned matter please find the original and four copies of Direct Testimony and Exhibits of Richard A. Polich on Behalf of Energy Michigan. Also enclosed is the original Proof of Service indicating service on counsel.

Please date stamp one copy of the above entitled document for my records and return it in the self-addressed stamped envelope provided.

Thank you for your assistance in this matter.

Very truly yours,

VARNUM, RIDDERING, SCHMIDT & HOWLETTLLP

Eric J. Schneidewind

EJS/mrr

cc: ALJ
parties

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of)
CONSUMERS ENERGY COMPANY)
For approval of recovery of costs pursuant to)
MCL 460.10d(4))
_____)

Case No. U-14148

DIRECT TESTIMONY

OF

RICHARD A. POLICH

ON BEHALF OF

ENERGY MICHIGAN

March 4, 2005

Direct Testimony of Richard A Polich
On Behalf of Energy Michigan
MPSC Case U-14148

1 Q. Please state your name and business address.

2 A. My name is Richard A. Polich. My business address is PO Box 3522, Ann Arbor,
3 Michigan

4 Q. By whom are you employed and what is your present position?

5 A. I am currently working as an independent consultant in a firm called Energy Options &
6 Solutions.

7 Q. Please state your educational background.

8 A. I graduated from the University of Michigan in Ann Arbor in August of 1979 with a
9 Bachelor of Science Engineering Degree in Nuclear Engineering and a Bachelor of
10 Science Engineering Degree in Mechanical Engineering. In May 1990, I received a
11 Masters of Business Administration from the University of Michigan in Ann Arbor.

12 Q. Please describe your work experience.

13 A. In May of 1978 I joined Commonwealth Associates as a Graduate Engineer and worked
14 on several plant modification and new plant construction projects. In May 1979 I joined
15 Consumers Power Company as an Associate Engineer in the Plant Engineering Services
16 Department. In April of 1980 I transferred to the Midland Nuclear Project and
17 progressed through various job classifications to Senior Engineer. I participated in the
18 initial design evaluation of the Midland Cogeneration Plant. In July 1987 I transferred to
19 the Market Services Department as a Senior Engineer and reached the level of Senior
20 Market Representative. While in this department I analyzed the economic and
21 engineering feasibility of customer cogeneration projects. In July of 1992 I transferred to
22 the Rates and Regulatory Affairs Department of Consumers Energy as a Principal Rate

1 Analyst. In that capacity, I performed studies relating to all facets of development and
2 design of the Consumers' gas, retail, electric and electric wholesale rates. During this
3 period, I was heavily involved in the development of Consumers' Direct Access program
4 and in the development of the Retail Open Access program. I also participated in the
5 development of the Consumers' revenue forecast.

6 In March 1998, I joined Nordic Electric as Vice President in charge of marketing
7 and sales. My responsibilities included all aspects of obtaining new customers and
8 enabling Nordic to supply electricity to those customers. In May 2000, my
9 responsibilities shifted to Operations and Regulatory Affairs. My responsibilities
10 included management of supply purchases, transmission services, and development of
11 new power projects. Regulatory Affairs responsibilities included overseeing regulatory
12 and legislation issues.

13 In March of 2003, I started an energy consulting business, Energy Options &
14 Solutions. The primary focus of the business will be to help energy users develop
15 solutions to energy problems.

16 Q. Are you a registered Professional Engineer in the State of Michigan?

17 A. Yes I am.

18 Q. Have you previously testified before this Commission?

19 A. Yes. I presented testimony on five occasions on behalf of Consumers Energy. In the
20 remand phase of retail wheeling Case U-10143/U-10176 presenting the Consumers'
21 method for design of future retail wheeling rates, the Consumers proposed Special
22 Contract Rate Case U-10625 presenting methods to identify and qualify customers. I
23 presented testimony in the Consumers' Electric Rate Case proceeding U-10335. I

1 presented testimony in the initial phase of retail wheeling Case U-10143/U-10176 on the
2 proposed cost and rate of retail wheeling and in Case U-10685 the Consumers Energy
3 Electric Rate Case in November 1994. I presented testimony for Energy Michigan in
4 Cases U-11915 (Supplier Licensing) and U-11956 (Edison True Up Case), U-12478 and
5 U-12505 (Edison and Consumers Energy Securitization Cases), U-12639 (Stranded Cost
6 Methodology Case), U-13380 (Consumers Energy Determination of Stranded Costs), U-
7 13350 (Detroit Edison Stranded Cost Case), U-13715 (Consumers Energy Securitization
8 of Certain of its Stranded Costs), U-13808 (Detroit Edison General Rate Case) and U-
9 13933 (Detroit Edison Low-Income Energy Assistance Credit for Residential Electric
10 Customers).

11 **PURPOSE OF TESTIMONY**

12 Q. What is the purpose of your testimony in this proceeding?

13 A. I will be presenting testimony on behalf of Energy Michigan, addressing two areas of
14 Consumers' Case:

- 15 1. Sales levels used for allocation of Regulatory Asset Recovery to sales classes
16 and for determination of surcharges should be based on most recent historical
17 sales and not projected 2006 sales.
- 18 2. The Michigan Public Service Commission orders in Cases U-13720 and U-
19 14098 include recovery of pre-2004 non-clean air generation costs above
20 depreciation from ROA Customers that should also be addressed in this case.
21 By excluding these costs from this case, Consumers has chosen to charge
22 100% of the return of and on pre-2004 non-clean air generation capital

1 expenditures above depreciation for 2000-2003 to ROA Customers in
2 violation of PA 141.

3 Q. Are you sponsoring any Exhibits in this case?

4 A. Yes, I am sponsoring the following Exhibits:

5 Exhibit EM-____(RAP-1) Consumers' 2004 ROA Sales from Discovery Response
6 14148-EM-CE-29/30, Numbered Document 14800076.

7
8 Exhibit EM-____(RAP-2) Consumers Workpaper WP-DSA-5.

9
10 Exhibit EM-____(RAP-3) Consumers Discovery Responses 14148-EM-CE-5
11 through EM-CE-10.

12
13 Exhibit EM-____(RAP-4) Consumers Workpaper WP-DSA-6.

14
15 Q. What is the source of these Exhibits?

16 A. These Exhibits were obtained from Consumers in the course of my discovery in
17 preparation for this case.

18 **SALES LEVEL DISCUSSION**

19 Q. What is your concern with the sales projections used by Consumers in this case?

20 A. Consumers is using projected 2006 sales for purposes of this case. Using the figures in
21 Mr. Alfred's Exhibit A-____(DSA-1), lines 3 and 10, Consumers is using an 2006 ROA
22 sales level of 10,403,911 kWh. This is a 257% increase over the actual 2004 ROA Cycle
23 Billed sales. Consumers has not provided any basis in this case, for such a large increase
24 in ROA sales. In fact, the Consumers' General Rate Case U-14347 contains a proposed
25 industrial rate (TCST RATE) that will allow Consumers to offer electric prices which are
26 competitive to the prices of AES's. Consumers' proposed rate, which is similar to the
27 Commission approved Transitional Supply Primary Rate of Detroit Edison (Case U-
28 13808), will significantly reduce the assumed migration to ROA predicted by Consumers

1 in this case, because Consumers will be able to price electric service at or below its
2 competitors.

3 Q. What sales figures should be used in the calculations of the Regulatory Asset Recovery
4 Surcharge?

5 A. The Commission should use actual historic cycle-billed sales for calculation of the
6 Regulatory Asset Recovery Surcharge. As a minimum, historic cycle-billed sales for
7 ROA sales should be used since there is no solid basis for Consumers' projected 2006
8 ROA sales. Since this case will be decided in mid 2005, actual 2004 cycle-billed sales of
9 4,037,385 MWh (See Exhibit EM-___(RAP-1) should be used for the purposes of this
10 case.

11 Q. Did Consumers include forecasted sales increases in its calculation of the Regulatory
12 Asset Recovery Factor?

13 A. No. Based upon Consumers' PSCR Case No. U-14274, total sales are projected to grow
14 at 2.0% per year. Unless the Commission intends to conduct periodic reconciliation on
15 the amount of the Regulatory Asset Recovery recovered, Consumers could over collect
16 on these costs due to actual sales exceeding forecasted amounts included in Exhibit A-
17 ___(DSA-1). The Commission should place a cap on the total amount Consumers can
18 recover through the Regulatory asset Recovery Surcharge. This will avoid over collection
19 without the need for annual surcharge adjustments for changes in sales.

20 **PRE-2004 TREATMENT OF RETURN OF AND ON**

21 **NON-CLEAN AIR ACT GENERATION CAPITAL**

22 **INVESTMENT IN EXCESS OF DEPRECIATION**

1 Q. Did Consumers incur non-clean air act capital investments in excess of depreciation prior
2 to January 1, 2004?

3 A. Yes. As can be seen in Mr. Alfred's Workpaper WP-DSA-5, line 1 (Exhibit EM-
4 _____(RAP-2), Consumers incurred \$138.68 million in non-clean air act generation
5 capital costs in excess of depreciation since 2000. The company has included in its
6 10d(4) cost recovery request return of and on those capital costs in excess of depreciation
7 for calendar years 2004 and 2005 but not for any period prior to January 1, 2004.

8 Q. Has Consumers previously included the 2000-2003 return of and on non-clean air act
9 capital investments in excess of depreciation in the setting of rates through the regulatory
10 process?

11 A. Yes. Consumers included the 2000-2003 return of and on non-clean air act capital
12 investments in excess of depreciation in the calculation of stranded cost in three cases;
13 Case U-13380, U-13720, and U-14098. In each of these cases, Consumers calculation of
14 the revenue requirement used in the stranded cost calculation was based upon the net
15 production plant in service at the end of the year, including CWIP. Based upon Mr.
16 Alfred's workpaper WP-DSA-6, the amount of return of and on non-clean air act
17 generation capital investment in excess of depreciation included in stranded cost
18 calculations is as follows:

- 19 • \$2.829 million for 2000
- 20 • \$11.063 million for 2001
- 21 • \$13.451 million for 2002
- 22 • \$14.743 million for 2003

1 Thus, Consumers included a total of \$42.086 million of return of and on non-clean air act
2 generation capital investment in excess of depreciation in its stranded cost calculation for
3 2000-2003.

4 Q. How did the Commission treat the return of and on non-clean air act generation capital
5 investment in excess of depreciation in its orders in the 2000-2003 stranded costs cases?

6 A. In its order in Cases U-13380, U-13720 and U-14098, the Commission endorsed the
7 Commission Staff's method of calculation of stranded costs which included the return of
8 and on non-clean air act generation capital investment in excess of depreciation incurred
9 by Consumers during the applicable year. As an example, in the Commission's order on
10 Cases U-13720 and U-14098 of November 23, 2004, the Commission authorized
11 Consumers to recover \$63,214,364 in stranded costs. This decision included the 2002
12 and 2003 return of and on non-clean air act generation capital investment in excess of
13 depreciation in the amount of \$28.194 million.

14 Q. Has Consumers included the pre-2004 return of and on non-clean air act generation
15 capital investment in excess of depreciation in its calculation of Regulatory Assets in this
16 case?

17 A. No. Mr. Alfred's testimony (pg. 4, line 11-14) in this case states that Consumers has not
18 included any generation or MISO-related expenses in the Regulatory Asset Recovery
19 Surcharge for ROA Customers. Consumers has stated it did include the return of and on
20 generation related capital expenditures above depreciation for 2002-2003 in its
21 calculation of stranded costs (See discovery responses 14148-EM-CE-5 through 10,
22 Exhibit EM-_____(RAP-3). These are the same calculations the Commission adopted in
23 its recent orders on Consumers' stranded costs recovery requests which led to the

1 determination that \$63 million of stranded cost in Case U-13720 and U-14098 should be
2 charged to ROA Customers. Consumers has chosen not to recover any portion of the
3 2000-2003 return of and on generation related costs above depreciation from its bundled
4 service customers.

5 Q. What is the impact of not including the pre-2004 return of and on non-clean air act
6 generation capital investment in excess of depreciation in the Regulatory Asset
7 Calculation in this case?

8 A. Excluding the pre-2004 return of and on non-clean air act generation capital investment
9 in excess of depreciation from the calculation of Regulatory Assets to be recovered under
10 rule 10d(4) results in subsidy for bundled service customers by ROA customers. This
11 creates a competitive advantage for Consumers by artificially reducing bundled rates. It
12 also penalizes ROA customers because it assigns 100% of the costs of the recovery of the
13 pre-2004 10d(4) Regulatory Asset Costs to ROA customers instead of distributing these
14 costs across all customers. The Commission needs to address Consumers' inconsistency
15 of including 2000-2003 return of and on generation related capital expenditures above
16 depreciation in the calculation of stranded costs charged to ROA customers and not
17 making bundled service customers responsible for those same costs.

18 Q. What action should the Commission take to resolve this issue?

19 A. The Commission needs to ensure consistency in the charging of customers for the return
20 of and on generation related capital expenditures in excess of depreciation. If ROA
21 customers are responsible for paying the return of and on generation related capital
22 expenditures during the period between 2000 and 2003, then bundled service customers
23 should also be responsible for their equivalent share of the costs. Looking at Workpaper

1 WP-DSA-6, Exhibit EM-____(RAP-4), the bundled service customers portion of the
2 Regulatory Asset Recovery would increase by \$42.086 million. This would have to be
3 adjusted by the proportionate share paid by ROA customers through the stranded cost
4 charge.

5 Q. Does this conclude your testimony?

6 A. Yes, it does.

STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of)
CONSUMERS ENERGY COMPANY)
For approval of recovery of costs pursuant to)
MCL 460.10d(4))
_____)

Case No. U-14148

EXHIBITS OF
RICHARD A. POLICH
ON BEHALF OF
ENERGY MICHIGAN

March 4, 2005

**CONSUMERS ENERGY
 2003 AND 2004 ACTUAL CYCLE BILLED ROA MWH SALES**

		<u>ROA - SECONDARY</u>			<u>ROA - PRIMARY</u>			<u>TOTAL ROA</u>
		<u>106 - COM</u>	<u>108 - IND</u>	<u>SECONDARY SUBTOTAL</u>	<u>110 - COM</u>	<u>111 - IND</u>	<u>PRIMARY SUBTOTAL</u>	<u>CYCLE BILLED SALES</u>
JAN 2003		7,455	1,060	8,514	46,257	129,291	175,549	184,063
FEB 2003		8,057	1,120	9,177	50,345	142,815	193,160	202,337
MAR 2003		7,722	1,056	8,778	48,007	132,616	180,623	189,400
APR 2003		8,324	1,097	9,421	55,435	139,882	195,317	204,738
MAY 2003		7,660	1,112	8,773	55,853	163,495	219,348	228,120
JUN 2003		7,960	1,146	9,107	61,381	174,262	235,643	244,750
JUL 2003		7,107	1,198	8,305	63,291	177,909	241,200	249,504
AUG 2003		7,037	1,326	8,363	69,716	176,531	246,247	254,610
SEP 2003		7,798	1,313	9,111	74,074	183,537	257,612	266,723
OCT 2003		8,656	1,344	10,000	70,575	171,960	242,534	252,534
NOV 2003		9,770	1,568	11,338	68,776	182,605	251,381	262,719
DEC 2003		9,546	1,508	11,054	64,969	167,905	232,874	243,928
TOTAL		97,093	14,848	111,941	728,679	1,942,808	2,671,487	2,783,428
JAN 2004		10,731	1,734	12,466	67,132	171,735	238,867	251,333
FEB 2004		12,709	2,057	14,766	72,389	190,544	262,933	277,698
MAR 2004		15,003	2,410	17,413	65,164	191,178	256,342	273,755
APR 2004		20,185	3,130	23,315	73,778	223,919	297,697	321,012
MAY 2004		21,278	3,097	24,374	72,923	229,651	302,574	326,948
JUN 2004		26,127	3,658	29,785	82,869	244,172	327,042	356,827
JUL 2004		26,629	4,379	31,008	86,138	250,958	337,096	368,104
AUG 2004		28,753	4,401	33,154	91,862	245,091	336,953	370,108
SEP 2004		29,103	4,566	33,670	91,192	262,514	353,706	387,376
OCT 2004		30,575	4,862	35,437	96,111	245,320	341,431	376,868
NOV 2004		29,616	4,803	34,419	89,120	251,690	340,810	375,229
DEC 2004		29,547	4,806	34,353	83,517	234,257	317,774	352,127
TOTAL		280,257	43,904	324,160	972,196	2,741,029	3,713,224	4,037,385

14800076

Consumers Energy Company
Determination of Generation Excess Capital Over Depreciation
To Be Amortized Over Five Years
in Accordance With PA 141

Line	Description	1999	2000	2001	2002	2003	2004	2005
1	Total Electric Generation Capital Expenditures	89,701	183,381	304,139	159,529	85,038		
Less:								
2	Clean Air Act	12,961	91,581	194,604	105,544	40,873		
3	Palisades Before Securitization	23,009	18,888	0	0	0		
4	Nuclear Security Costs After September 11, 2001	0	0	0	0	592		
5	Sub-Total Deductions	35,970	110,469	194,604	105,544	41,465		
6	Adjusted Capital Expenditures	53,731	72,912	109,535	53,985	43,573		
7	Adjusted Capital Expenditure - June 2000		42,532	109,535	53,985	43,573	66,747	66,747
8	Base Line Depreciation Expense		15,650	31,300	31,300	31,300	31,300	31,300
9	Excess Capital Over Depreciation Expense		26,882	78,235	22,685	12,273	35,447	35,447
10	Jurisdictional Factor		0.990124	0.990124	0.990124	0.990124	0.990124	0.990124
11	Jurisdictional Excess Capital		26,616	77,462	22,461	12,152	35,097	35,097


14148-EM-CE-5

Question:

5. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DSA-5, lines 11 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 1, of Case No. U-14098?

Response:

5. Mr. Torrey's Exhibit A- (MAT-1R), line 1 of Case No. U-14098 included all of the generation capital investments shown on workpaper DSA-5, line 11 in order to determine the appropriate 2003 returns in that proceeding. The Company is not requesting recovery of any of the same 2003 returns on its generation excess capital over depreciation in this case.


Daniel S Alfred
December 15, 2004

Rates and Business Support Department

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14800029

14148-EM-CE-6

Question:

6. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DSA-6, lines 23 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. U-14098?

Response:

6. There were no dollars of Return On Excess Generation Capital Investments shown on workpaper DSA-6, line 23 that were included in Mr. Torrey's Exhibit A-____(MAT-1R), line 8, of Case No. 14098. This case is requesting only the 2004 and 2005 Return on Excess Generation Capital Investment whereas in Case No. U-14098 the Company requested only the 2003 Return on Investment.

Daniel S. Alfred
Daniel S Alfred
December 15, 2004

Rates and Business Support Department

14800030

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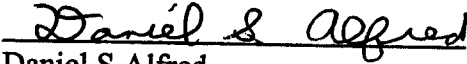
14148-EM-CE-7

Question:

7. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DAS-6, lines 35 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. U-14098?

Response:

7. There were no dollars of Return Of Excess Generation Capital Investments shown on workpaper DSA-6, line 35 that were included in Mr. Torrey's Exhibit A-____(MAT-1R), line 8, of Case No. 14098. This case is requesting only the 2004 and 2005 Return Of Excess Generation Capital Investment whereas in Case No. U-14098 the Company is requested only the 2003 Return of Investment.


Daniel S Alfred
December 15, 2004

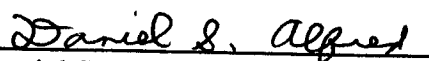
14148-EM-CE-8

Question:

8. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DAS-5, lines 11 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 1, of Case No. U-13720?

Response:

8. Mr. Torrey's Exhibit A-____(MAT-1), line 1 of Case No. U-13720 included all of the generation capital investments shown on workpaper DSA-5, line 11 in order to determine the appropriate 2002 returns in that proceeding. The Company is not requesting recovery of any of the same 2002 returns on its generation excess capital over depreciation in this case.


Daniel S Alfred
December 15, 2004

Rates and Business Support Department

14800032

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14148-EM-CE-9

Question:

9. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DAS-6, lines 23 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. U-13720?

Response:

9. There were no dollars of Return On Excess Generation Capital Investments shown on workpaper DSA-6, line 23 that were included in Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. 13720. This case is requesting only the 2004 and 2005 Return on Excess Generation Capital Investment whereas in Case No. U-13720 the Company requested only the 2002 Return on Investment.

Daniel S Alfred
Daniel S Alfred
December 15, 2004

Rates and Business Support Department

11148_EM_CE_9.DOC

14800033

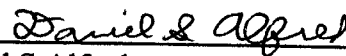
14148-EM-CE-10

Question:

10. What portion of the generation capital investments shown on Mr. Alfred's workpaper WP-DAS-6, lines 35 were also included in the Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. U-13720?

Response:

10. There were no dollars of Return Of Excess Generation Capital Investments shown on workpaper DSA-6, line 35 that were included in Mr. Torrey's Exhibit A-____(MAT-1), line 8, of Case No. 13720. This case is requesting only the 2004 and 2005 Return Of Excess Generation Capital Investment whereas in Case No. U-13720 the Company is requested only the 2003 Return of Investment.



Daniel S Alfred
December 15, 2004

WP- DSA - 6

10/25/2004
 3:44 PM

	1999	2000	2001	2002	2003	2004	2005
<u>Return On Excess Capital @</u>	10.63%						
12 2000 Vintage		1,415	2,829	2,829	2,829	2,829	2,829
13 2001 Vintage			4,117	8,234	8,234	8,234	8,234
14 2002 Vintage				1,194	2,388	2,388	2,388
15 2003 Vintage					646	1,292	1,292
16 2004 Vintage						1,865	1,865
17 2005 Vintage							1,964
18 2005 Carrying Cost on 2000-2004 Return On Excess Capital							
19 Total Return On Excess Capital						16,608	22,903
20 Total Return On Excess Capital Through 2005 For Commercial and Industrial Customer Purposes						16,608	11,151
21 Residential Share							
22 Commercial and Industrial Share							
		<u>2004</u>	<u>2005</u>				
		47.30%	50.02%				
		52.70%	49.98%				
23 <u>Total Recoverable Return On Excess Capital - Generation</u>						16,608	16,730
<u>Return Of Excess Capital @</u>							
24 2000 Vintage		434	884	862	870	881	881
25 2001 Vintage			1,286	2,510	2,533	2,564	2,564
26 2002 Vintage				364	734	743	743
27 2003 Vintage					199	402	402
28 2004 Vintage						581	1,162
29 2005 Vintage							581
30 2005 Carrying Cost on 2000-2004 Return Of Excess Capital							611
31 Total Return Of Excess Capital						5,172	6,945
32 Total Return Of Excess Capital Through 2005 For Commercial and Industrial Customer Purposes						5,172	3,472
33 Residential Share							
34 Commercial and Industrial Share							
		<u>2004</u>	<u>2005</u>				
		47.30%	50.02%				
		52.70%	49.98%				
35 <u>Total Recoverable Return of Excess Capital - Generation</u>						5,172	5,209

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of)
CONSUMERS ENERGY COMPANY)
for approval of recovery of costs pursuant)
to MCL 460.10d(4).)
_____)

Case No. U-14148

PROOF OF SERVICE

Monica Robinson, duly sworn, deposes and says that on this 4th day of March, 2005 she served a copy of Direct Testimony and Exhibits of Richard A. Polich on Behalf of Energy Michigan, Inc. upon the individuals listed on the attached service list by e-mail and regular mail at their last known addresses.

Monica Robinson

Subscribed and sworn to before me
this 4th day of March, 2005.

Eric J. Schneidewind, Notary Public
Eaton County, Michigan
Acting in Ingham County, Michigan
My Commission Expires: April 24, 2006

U-14098 SERVICE LIST

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