

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter, on the Commission's own motion,)
to establish appropriate accounting and ratemaking)
treatment for **STATEMENT OF FINANCIAL**) Case No. U-14292
ACCOUNTING STANDARDS NO. 143.)
_____)

In the matter of the application of **MICHIGAN**)
GAS UTILITIES CORPORATION to meet the) Case No. U-15963
filing directives of Case No. U-14292 and for)
approval of depreciation rates and practices.)
_____)

At the April 30, 2009 meeting of the Michigan Public Service Commission in Lansing,
Michigan.

PRESENT: Hon. Orjiakor N. Isiogu, Chairman
Hon. Monica Martinez Commissioner
Hon. Steven A. Transeth, Commissioner

ORDER

On June 26, 2007, the Commission issued an order in Case No. U-14292 in which, among other things, it ordered Michigan Gas Utilities Corporation (MGU) to file a depreciation rate case no later than May 1, 2009. On April 29, 2009, MGU submitted a request in Case No. U-15963 to postpone the filing deadline for the depreciation rate case to July 31, 2009. In support of its request, MGU represents that the expert that it hired to perform the depreciation study for the company unexpectedly passed away before completing work on the study. It states that it has located another expert to assist it in filing the required depreciation case, but that person is currently unavailable because of other work that is currently being accomplished for other utilities

under similar filing deadlines. However, MGU is confident that a July 31, 2009 deadline would permit it to file the required depreciation case supported by the advice and consultation of a recognized expert.

The Commission finds that MGU's request to delay its deadline for filing a depreciation case should be granted. The loss of its expert was outside of the utility's ability to control, and it has taken reasonable steps to secure another expert to assist it in filing a complete case. No public purpose is served by requiring a filing before it may be properly completed. Therefore, the Commission concludes that MGU should have until July 31, 2009 to file the depreciation rate case required in the June 26, 2007 order in Case No. U-14292.

THEREFORE, IT IS ORDERED that Michigan Gas Utilities Corporation shall file the depreciation rate case required by the Commission's June 26, 2007 order in Case No. U-14292 no later than July 31, 2009.

The Commission reserves jurisdiction and may issue further orders as necessary.

Any party desiring to appeal this order must do so in the appropriate court within 30 days after issuance and notice of this order, under MCL 462.26.

MICHIGAN PUBLIC SERVICE COMMISSION

Orjiakor N. Isiogu, Chairman

Monica Martinez, Commissioner

Steven A. Transeth, Commissioner

By its action of April 30, 2009.

Mary Jo Kunkle, Executive Secretary