



110-2(x-13a-1)

J. MAYOTTE  
SECRETARY

GENERAL OFFICES  
JACKSON, MICHIGAN  
September 30, 1938.

Mr. Harold H. Neff, Director,  
Forms and Regulations Division,  
Securities and Exchange Commission,  
Washington, D. C.

Dear Sir:

Answering your letter of September 15, this company is entirely in sympathy with the desire of your Commission to have annual reports issued as promptly as possible after the close of the year; however, due to the multiplicity of reports required by various federal and state agencies, it has become increasingly burdensome to prepare and issue all of such reports. We feel that some effort should be made to standardize and simplify reports to governmental authorities which would not only assist companies in issuing their reports promptly, but also cut down the volume of this work.

Consumers Power Company 10-K reports were filed for the last two years on April 27 and April 29, respectively. For the reason stated, we hesitate to say that the filing of 10-K annual reports in the future can be stepped up to April 15.

Very truly yours,

SECRETARY.

AJM:ED

S. E. C.  
Forms and Reg. Div.  
Received

SEC & EXCH COMM  
RECD 1ST MAIL