

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2016



Report of Independent Registered Public Accounting Firm

To the Board of Directors and Management:

We have audited the accompanying balance sheets of Consumers Energy Company as of December 31, 2016 and 2015, and the related statements of income, retained earnings, and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in the 'Basis of Presentation' section of the Notes to the Consolidated Financial Statements, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Consumers Energy Company and for filing with the Michigan Public Service Commission and should not be used for any other purpose.

PricewaterhouseCoopers LLP

February 7, 2017

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF ELECTRIC UTILITIES (MAJOR AND NON-MAJOR)

This form is authorized by 1919 PA 419, as amended, authorizes this form being MCL 460.51 et seq.; and 1969 PA 306, as amended, being MCL 24.201 et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you violation of the Acts.

Report submitted for year ending: December 31, 2016
Present name of respondent: Consumers Energy Company
Address of principal place of business: One Energy Plaza, Jackson, MI 49201
Utility representative to whom inquires regarding this report may be directed: Name: Thomas J. Webb Title: Executive VP and CFO Address: One Energy Plaza City: Jackson State: MI Zip: 49201 Telephone, Including Area Code: (517) 788-0351
If the utility name has been changed during the past year: Prior Name: Date of Change:
Two copies of the published annual report to stockholders: [X] were forwarded to the Commission [] will be forwarded to the Commission <u>on or about</u>
Annual reports to stockholders: [X] are published [] are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at (517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
MAJOR AND NONMAJOR ELECTRIC UTILITIES

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1909 PA 106, as amended, being MCL 460.556 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

Each major and nonmajor public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

NOTE: Major utilities means utilities that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

- (a) one million megawatt-hours of total sales;
- (b) 100 megawatt-hours of sales for resale;
- (c) 500 megawatt-hours of gross interchange out; or
- (d) 500 megawatt-hours of wheeling for others (deliveries plus losses)

III. What and Where to Submit:

- (a) **Submit an original copy of this form to:**

Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Heather Cantin at the address below or to cantinh@michigan.gov

- (b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 4, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

<u>Schedules</u>	<u>Reference Page</u>
Comparative Balance Sheet	110 - 113
Statement of Income	114 - 117
Statement of Retained Earnings	118 - 119
Statement of Cash Flows	120 - 121
Notes to Financial Statements	122 - 123

When accompanying this form, insert the letter or report immediately following the cover sheet. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under the date of _____ we have also reviewed schedules _____ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, state, and local governments and other authorized user may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission (Financial Analysis & Audit Division)
 Revenue Requirements Section
 7109 W Saginaw Hwy, PO Box 30221
 Lansing, MI 48909

IV. When to Submit

Submit this report form on or before April 30 of the year following the year covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's accounts.

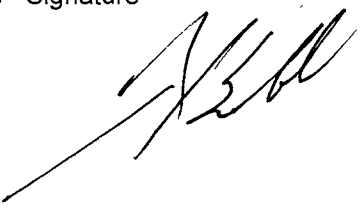
- III.** Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V.** Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI.** Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII.** Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII.** When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909
- IX.** Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X.** Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI.** Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII.** Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII.** A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

- I.** Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.
- II.** Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

MPSC FORM P-521

ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company	02 Year of Report December 31, 2016	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da, Yr) April 10, 2017
02 Title Executive Vice President and Chief Financial Officer		

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
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Statement of Income for the Year	114-117		
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BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
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Electric Plant in Service	M 204-211		
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General Description of Construction Overhead Procedure	M 218		
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Investment in Subsidiary Companies	224-225		
Materials and Supply	227		
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Extraordinary Property Losses	230B	N/A	
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Other Regulatory Assets	M 232		
Miscellaneous Deferred Debits	M 233		
Accumulated Deferred Income Taxes (Account 190)	M 234A-B		
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Capital Stock	250-251		
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Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LIST OF SCHEDULES (Electric Utility) (Continued)

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2016
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	NONE	
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Environmental Protection Facilities	430		
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Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
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Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
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Accumulated Deferred Investment Tax Credits	266-267		
Miscellaneous Current and Accrued Liabilities	268		
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Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281	N/A	
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Number of Electric Department Employees	234N	NOT APPLICABLE	
Customer Choice Sales of Electric by Rate Schedule	305		
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Sales of Water and Water Power	331B	N/A	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas J. Webb, Executive Vice President and Chief Financial Officer

One Energy Plaza

Jackson, MI 49201

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Incorporated in Michigan, January 22, 1968

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.

Electric

Gas

All within the State of Michigan

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes...Enter date when such independent accountant was initially engaged:

(2) No

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

CMS Energy Corporation owns 100% of Consumers Energy Company's outstanding common stock.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

DEFINITIONS

1. See the Uniform of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
1	CMS Engineering Co.	Project engineering mgmt	100%	
2	Consumers Campus Holdings, LLC	Lessee in financing of CECO	100%	
3		office building		
4				
5	Consumers Funding LLC	Assignee of property transfer	100%	
6		and issuer of		
7		securitization bonds		
8				
9	Consumers Receivables Funding II, LLC	To buy certain account	100%	
10		receivables from Consumers		
11		and sell to a third party		
12				
13	ES Services Company	Energy related services	100%	
14				
15	Consumers Energy Company Financing V	Financing prefd securities	100%	
16				
17	Consumers Energy Company Financing VI	Financing prefd securities	100%	
18				
19	Consumers 2014 Securitization Funding LLC	For purchasing and owning Securitization property, issuing Securitization bonds and pledging its interest in Securitization property to a trustee to collateralize the Securitization bonds	100%	
20				
21				
22				
23				
24	NOTE:			
25	Consumers Energy Company is a wholly-owned			
26	subsidiary of CMS Energy Corporation which has			
27	ownership of a number of other subsidiaries.			
28				
29				
30				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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OFFICERS AND EMPLOYEES

1. Report below the name, title and salary for the five executive officers
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).
4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.
5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.

Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	Patricia K. Poppe (1)(2) President and Chief Executive Officer	775,000	923,544 26,500 1,627,067 130,444	A B C D	3,482,555
2	John G. Russell (1)(3) President and Chief Executive Officer	636,000	896,760 10,600 5,286,276 141,469	A B C D	6,971,105
3	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	705,000	596,430 10,600 1,271,148 22,449	A B C D	2,605,627
4	John M. Butler (1) Senior Vice President	490,000	414,540 26,500 813,534 90,389	A B C D	1,834,963
5	Daniel J. Malone (1) Senior Vice President	490,000	414,540 10,600 823,700 89,951	A B C D	1,828,791
6	Catherine M. Reynolds (1) Senior Vice President	516,667	437,100 10,600 762,703 14,592	A B C D	1,741,662

Footnote Data

- 1 The above listed officers are those officers that are included in CMS Energy Corporation's annual Proxy Statement filed with the Securities and Exchange Commission
- 2 (1) These employees are also employees of CMS Energy Corp. or its subsidiaries and accordingly the appropriate portion of their compensation is charged to these companies.
- 3 (2) Effective 7-1-16
- 4 (3) Retired effective 7-1-16
- 5

Compensation Type Codes:

- A = Executive Incentive Compensation
- B = Incentive Plan (Matching Employer Contribution)
- C = Stock Plans
- D = Other Reimbursements

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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DIRECTORS

1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Kurt L. Darrow	Monroe, Michigan	6	95,000
2 Jon E. Barfield	Birmingham, Michigan	6	100,000
3 Stephen E. Ewing***	Franklin, Michigan	6	105,000
4 Richard M. Gabrys***	Detroit, Michigan	4	110,000
5 David W. Joos** Chairman of Board (2)	Okemos, Michigan	3	102,083
6 Philip R. Lochner, Jr. ***	Greenwich, Connecticut	5	110,000
7 John G. Russell** President and CEO (3)	East Lansing, Michigan	6	122,500
8 Patricia K. Poppe President and CEO (4)	One Energy Plaza, Jackson, Michigan	3	0
9 William D. Harvey***(5)	Madison, Wisconsin	6	121,667
10 Laura H. Wright	Dallas, Texas	6	100,000
11 Deborah H. Butler	Norfolk, Virginia	6	95,000
12 Myrna M. Soto	Philadelphia, Pennsylvania	6	100,000
13 John G. Sznewajs	Taylor, Michigan	6	100,000

(1) Footnote Data
Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings. Fees are prorated to each company on the Massachusetts formula.

(2) Mr. Joos no longer Director, effective 05/06/2016.

(3) Mr. Russell elected Chairman of the Board and Chairman of the Executive Committee 05/06/2016; retired from Consumers Energy 07/01/2016.

(4) Ms. Poppe joined the Board 05/06/2016; elected President and CEO 07/01/2016.

(5) Mr. Harvey elected Presiding Director 05/06/2016.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Books not closed prior to end of the year.

2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:

Total: 84,108,789

By Proxy: 84,108,789

3. Give the date and place of such meeting:

May 6, 2016

Jackson, Michigan

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,481,937	84,108,789	373,148	0
5	TOTAL number of security holders	1,096	1	1,095	0
6	TOTAL votes of security holders listed below	84,442,183	84,108,789	333,394	0
7	<u>1. (A) Largest Security Holders</u>				
8	CMS Energy Corporation	84,108,789	84,108,789		
9	One Energy Plaza				
10	Jackson, MI 49201				
11	Cede & Co*	324,144		324,144	
12	C/O DTCC - Transfer Operation Dept				
13	570 Washington Blvd Fl 1				
14	Jersey City, NJ 08857				
15	Charles M Pettee TOD Gail Denise Heldke	2,100		2,100	
16	1027 Midway Rd				
17	Northbrook, IL 60062-3935				
18	Alan L Johns	1,340		1,340	
19	1254 Fontaine Drive				
20	Columbus, OH 43221-1520				
21	William R Houghton & Elizabeth D Houghton JT Ten	1,310		1,310	
22	310 N. Rolling Oaks Ln				
23	San Antonio, TX 78253-5354				
24	John Reynold Dahl	1,000		1,000	
25	5200 N Flagler Drive Apt 2405				
26	West Palm Beach, FL 33407-2780				
27	Sarah E Hamilton	1,000		1,000	
28	900 Chapman St				
29	Ionia, MI 48846-1018				
30	Helen L Weber	900		900	
31	4919 S Apache Ave				
32	Sierra Vista, AZ 85650-9704				
33	Faith L Costello & JoMarie Costello JT Ten	800		800	
34	12632 Topaz St				
35	Garden Grove, CA 92845-2717				
36	Elena E Skidmore	800		800	
37	2826 N Ridge Rd Trlr 24				
38	Perry, OH 44081-9524				
39	Total Votes - 10 Largest Stockholders	84,442,183	84,108,789	333,394	0
40	* Nominee--Represents various brokers and banks				
41					
42	<u>1. (B) Security Holdings of Officers and Directors</u>				
43	No security holdings by Officers and Directors	0	0	0	0
44					
45	Total Votes - Officers and Directors	0	0	0	0

RESPONSE TO INSTRUCTION # 2

No security, other than stock, carries voting rights.

RESPONSE TO INSTRUCTION #3

No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.

RESPONSE TO INSTRUCTION #4

Not applicable

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

The following electric franchises were renewed for no consideration: Township of Cleon, Manistee County; Village of Dansville, Ingham County; Village of Dimondale, Eaton County; Village of LeRoy, Osceola County; Township of Hamlin, Mason County; Village of Hanover, Jackson County; Township of Hersey, Osceola County; Township of Maple Grove, Manistee County; Township of Moscow, Hillsdale County; Township of Napoleon, Jackson County; Township of Newark, Gratiot County; Village of Perrinton, Gratiot County; City of Reed City, Osceola County; Township of Scipio, Hillsdale County; Charter Township of Sheridan, Newaygo County; Village of Tustin, Osceola County; Township of Washington, Gratiot County; Township of Wawatam, Emmet County; Township of Bingham, Clinton County; Village of Burlington, Calhoun County; Village of Clarksville, Ionia County; Township of Crystal, Montcalm County; Charter Township of East Bay, Grand Traverse County; Village of Eastlake, Manistee County; Township of Fork, Mecosta County; City of Frankenmuth, Saginaw County; Township of Green Lake, Grand Traverse County; Township of Holton, Muskegon County; Township of Ingersoll, Midland County; Village of Kaleva, Manistee County; Township of Marion, Osceola County; Township of McKinley, Emmet County; Village of Onekama, Manistee County; Township of Pine Grove, Van Buren County; Township of Prairieville, Barry County; Township of Richland, Missaukee County; Township of Riverside, Missaukee County; Township of Seville, Gratiot County; Village of Sherwood, Branch County; Township of Sweetwater, Lake County; Township of Victory, Mason County; Township of Carp Lake, Emmet County; Township of Litchfield, Hillsdale County; Township of Barry, Barry County; City of Kentwood, Kent County; Charter Township of Polkton, Ottawa County; Township of Richland, Montcalm County; City of Rockford, Kent County; Charter Township of Big Rapids, Mecosta County; Township of Alamo, Kalamazoo County; Village of Alanson, Emmet County; Village of Pellston, Emmet County; City of Coldwater, Branch County; Township of Blumfield, Saginaw County; Township of Gaines, Genesee County; Township of Wright, Ottawa County; Township of Thomas, Saginaw County; Village of Marion, Osceola County; Township of Emerson, Gratiot County; City of Walker, Kent County; Township of Sumner, Gratiot County; Village of Saint Charles, Saginaw County; Township of Lebanon, Clinton County; and Township of Venice, Shiawassee County.

The following gas franchises were renewed for no consideration: Village of Beverly Hills, Oakland County; Charter Township of Delhi, Ingham County; Charter Township of Meridian, Ingham County; City of Auburn Hills, Oakland County; City of Farmington Hills, Oakland County; City of Livonia, Wayne County; City of Orchard Lake Village, Oakland County; Township of Salem, Washtenaw County; Village of Wolverine Lake, Oakland County; City of South Lyon, Oakland County; and City of Farmington, Oakland County.

A new gas franchise for Fairfield Township, Shiawassee County was acquired for no consideration from Fairfield Township, Shiawassee County.

The following combination gas and electric franchise was renewed for no consideration: Township of Alaiedon, Ingham County.

2. ACQUISITION OF OWNERSHIP IN OTHER COMPANIES BY REORGANIZATION, MERGER OR CONSOLIDATION WITH OTHER COMPANIES:

None.

3. PURCHASE OR SALE OF AN OPERATING UNIT OR SYSTEM:

In August 2016 Consumers Energy sold equipment and materials constituting the Hancock Substation to Lear Corporation for \$417,000. The sale resulted in a gain of \$281,963, which Consumers Energy charged to 421.1, Gain on Disposition of Property. The journal entries to clear the 102 account were filed with the Commission on February 1, 2017.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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IMPORTANT CHANGES DURING THE YEAR (Continued)

4. IMPORTANT LEASEHOLDS (OTHER THAN LEASEHOLDS FROM NATURAL GAS LANDS) THAT HAVE BEEN ACQUIRED OR GIVEN, ASSIGNED OR SURRENDERED:

The Company entered into an agreement dated May 3, 2016 with Banc of America Leasing and Capital, LLC Schedule #27 for the lease of trucks. Total actual asset cost posted is \$9,051,580. The lease is for a term of 10 years.

The company amended the original agreement dated March 25, 2011 on July 1, 2016 with JPMorgan Chase Bank, N.A., successor by merger to Chase Equipment Finance, Inc. schedule #3 for the lease of vehicles. Total actual asset cost posted is \$2,467,700. The lease is for a term of 7 years.

5. IMPORTANT EXTENSIONS OR REDUCTIONS OF TRANSMISSION OF DISTRIBUTION SYSTEM:

In March 2016, Consumers received FERC approval in Docket No. ER16-844-000 to begin collecting transmission revenues under MISO's transmission tariff effective April 2016. The estimated annual revenue will be approximately \$9 million. Consumers had previously received approval from the MPSC in 2014 (Case U-17598) and FERC in 2015 (Docket No. ER15-910) to reclassify a limited amount of distribution assets to transmission.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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IMPORTANT CHANGES DURING THE YEAR (Continued)

6. OBLIGATIONS INCURRED AS A RESULT OF ISSUANCE OF SECURITIES OR ASSUMPTION OF LIABILITIES OR GUARANTEES INCLUDING ISSUANCE OF SHORT-TERM DEBT AND COMMERCIAL PAPER HAVING A MATURITY OF ONE YEAR OR LESS:

Consumers' authorization to issue short-term securities (used herein as that term is defined by FERC) and long-term securities through June 30, 2018 was granted by FERC on June 2, 2016 in Docket No. ES16-26-000. The FERC Order in this docket: (a) authorized Consumers to have outstanding at any one time up to \$800 million of secured and unsecured short-term debt securities and up to \$800 million in collateral or credit support, and (b) authorized Consumers to issue up to \$1.795 billion of long-term securities, up to \$1.005 billion of indebtedness outstanding at any one time under long-term revolving credit instruments and letters of credit, and up to \$1 billion of first mortgage bonds or other securities issued as collateral for other long-term securities. Both of these authorizations went into effect July 1, 2016 for the two-year period ending June 30, 2018. The interest rate for the short-term debt securities will not exceed 10 percent. The interest rate on the \$1.795 billion in new long-term securities will not exceed 10 percent and the interest rate for \$900 million of the \$1.005 billion under long-term revolving credit instruments will not exceed the 180-day London Interbank Offered Rate plus up to 200 basis points. The interest rate on the remaining \$105 million of long-term indebtedness will not exceed the Prime Rate as quoted by JP Morgan Chase Bank, N.A.

In August 2016, Consumers Energy issued \$450 million 3.25% First Mortgage Bonds due August 2046.

On December 31, 2016, Consumers Energy had \$398 million of commercial paper outstanding.

Consumers Energy secures its First Mortgage Bonds by a mortgage and lien on substantially all of its property. Consumers' ability to issue and sell securities is restricted by certain provisions in its First Mortgage Bond Indenture, its Articles of Incorporation and the need for regulatory approvals to meet appropriate federal law.

7. CHANGES IN ARTICLES OF INCORPORATION OR AMENDMENTS TO CHARTER:

None.

8. STATE THE ESTIMATED ANNUAL EFFECT AND NATURE OF ANY IMPORTANT WAGE SCALE CHANGES DURING THE YEAR:

Consumers' union wage scale adjustments for 2016 were as follows: The annual increase in wages as a result of the general wage increase was \$4,292,020.

9. STATE BRIEFLY THE STATUS OF ANY MATERIALLY IMPORTANT LEGAL PROCEEDINGS PENDING AT THE END OF THE YEAR, AND THE RESULTS OF ANY SUCH PROCEEDINGS CULMINATED DURING THE YEAR:

Consumers and some of its subsidiaries and affiliates are parties to certain routine lawsuits and administrative proceedings incidental to their businesses involving, for example, claims for personal injury and property damage, contractual matters, various taxes, and rates and licensing. Reference is made to the Notes to Consolidated Financial Statements, included herein, for additional information regarding various pending administrative and judicial proceedings involving regulatory, operating and environmental matters.

See Notes to Consolidated Financial Statements.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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IMPORTANT CHANGES DURING THE YEAR (Continued)

10. DESCRIBE BRIEFLY ANY MATERIALLY IMPORTANT TRANSACTIONS OF THE RESPONDENT NOT DISCLOSED ELSEWHERE IN THIS REPORT IN WHICH AN OFFICE, DIRECTOR, SECURITY HOLDER REPORTED ON PAGE 106, VOTING TRUSTEE, ASSOCIATED COMPANY OR KNOWN ASSOCIATE OF ANY OF THESE PERSONS WAS A PARTY OR IN WHICH ANY SUCH PERSON HAD A MATERIAL INTEREST:

See Notes to Consolidated Financial Statements.

11. ESTIMATED INCREASE OR DECREASE IN ANNUAL REVENUES DUE TO IMPORTANT RATE CHANGES: STATE EFFECTIVE DATE AND APPROXIMATE AMOUNT OF INCREASE OR DECREASE FOR EACH REVENUE CLASSIFICATION. STATE THE NUMBER OF CUSTOMERS AFFECTED.

Gas rate change implemented in 2016:

Gas Rate Case U-17882 - New rates effective on and after April 22, 2016:

Approved Annual Rate Increase:

Residential	\$ 19 million
General	\$ 16 million
Transportation	\$ 5 million
Total	<u>\$ 40 million</u>

Number of Customers Affected: Approximately 1.7 million

Electric rate change implemented in 2016:

Electric Rate Case U-17735 - Order date December 1, 2015

Rates effective April 15, 2016:

Approved Annual Rate Increase:

Residential	\$ 120 million
Secondary	\$ 30 million
Primary	\$ (15) million
Lighting & Unmetered	\$ (2) million
Self-Generation	\$ (2) million
ROA	\$ (5) million
Total	<u>\$ 126 million</u>

Number of Customers Affected: Approximately 1.8 million

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	18,853,341,586	20,875,062,361
3	Construction Work in Progress (107)	200-201	1,466,706,488	759,311,312
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		20,320,048,074	21,634,373,673
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	7,485,023,893	7,848,935,546
6	Net Utility Plant (Enter total of line 4 less 5)		12,835,024,181	13,785,438,127
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)		0	0
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel under Capital Leases (120.6)		0	0
12	(Less) Acc. Prov. of Amort. of Nuclear Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter total of line 7-11 less 12)		0	0
14	Net Utility Plant (Enter total of lines 6 and 13)		12,835,024,181	13,785,438,127
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	15,312,564	15,312,580
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,609,551	1,652,625
20	Investments in Associated Companies (123)	222-223	28,992,120	33,443,793
21	Investments in Subsidiary Companies (123.1)	224-225	6,993,541	8,342,653
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	11,813,317	10,833,879
24	Other Investments (124)	222-223	8,039,914	8,316,329
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		105,619,023	103,566,159
29	Special Funds (Non-Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		175,160,928	178,162,768
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	45,323,783	115,606,091
36	Special Deposits (132-134)	---	5,767,985	3,444,443
37	Working Fund (135)	---	37,892	11,370
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	758	45,047,425
40	Customer Accounts Receivable (142)	226A	367,970,043	419,708,098
41	Other Accounts Receivable (143)	226A	90,226,095	48,293,507
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	28,056,661	23,924,246
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	20,029,893	21,964,964
45	Fuel Stock (151)	227	79,968,646	57,186,896
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	119,572,137	111,781,938
49	Merchandise (155)	227	706,081	1,614,934
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	23,613,756	23,209,301

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	11,813,317	10,833,879
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	567,478,938	445,926,735
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	38,449,837	42,969,623
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	27,151	44,609
60	Rents Receivable (172)	---	534,573	1,096,998
61	Accrued Utility Revenues (173)	---	325,126,339	361,043,400
62	Misc Current and Accrued Assets (174)	230A	367,760,288	383,580,472
63	Derivative Instrument Assets (175)		970,871	816,309
64	(Less) LT Portion of Derivative Inst. Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		2,013,695,088	2,048,588,988
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	24,019,293	26,315,189
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,048,587,337	2,299,433,554
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	0	0
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	---	(48)	2,115
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	6,814,214	10,236,917
79	Def. Losses from Disposition of Utility Plant (187)	235	0	0
80	Research, Devel. and Demonstration Expend (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)	237	60,612,983	54,187,987
82	Accumulated Deferred Income Taxes (190)	234	713,550,427	793,773,801
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		2,853,584,206	3,183,949,563
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		17,877,464,403	19,196,139,446

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	37,314,800	37,314,800
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	386,028,613	386,028,613
7	Other Paid-In Capital (208-211)	253	3,361,575,851	3,636,575,851
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	23,718,573	23,718,573
11	Retained Earnings (215, 215.1, 216)	118-119	952,847,509	1,069,881,592
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(2,259,090)	(3,909,978)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(6,764,220)	(2,914,653)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		5,546,112,780	5,940,345,542
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	4,773,000,000	5,050,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	320,337,495	292,598,883
21	Other Long-Term Debt (224)	256-257	282,700,000	282,700,000
22	Unamortized Premium on Long-Term Debt (225)	---	361,738	200,966
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	4,765,173	7,579,799
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		5,371,634,060	5,617,920,050
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		118,491,894	109,883,731
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		33,284,361	33,451,957
29	Accumulated Prov. for Pensions and Benefits (228.3)		534,902,628	738,218,049
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		26,692,089	47,857,477
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	LT Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		437,929,274	445,983,460
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,151,300,246	1,375,394,674
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		248,886,853	397,914,655
38	Accounts Payable (232)		507,249,758	505,882,048
39	Notes Payable to Associated Companies (233)	260B	24,616,296	25,410,787
40	Accounts Payable to Associated Companies (234)	260B	15,110,301	17,684,932
41	Customer Deposits (235)		29,711,765	26,286,602
42	Taxes Accrued (236)	262-263	357,855,660	243,702,852
43	Interest Accrued (237)		65,070,213	66,611,038
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)			
47	Tax Collections Payable (241)		8,599,038	9,096,452
48	Misc. Current and Accrued Liabilities (242)	268	131,442,616	194,391,568
49	Obligations Under Capital Leases -Current (243)		21,677,832	21,528,165
50	Derivative Instrument Liabilities (244)			
51	(Less) LT Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges			
54	Federal Income Taxes Accrued for Prior Years (246)			
55	State and Local Taxes Accrued for Prior Years - (246.1)			
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		0	0
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		924,185	304,464
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,411,144,517	1,508,813,563
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		40,850,661	62,872,299
61	Accumulated Deferred Investment Tax Credits (255)	266-267	55,951,852	72,653,393
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	199,677,630	121,832,278
64	Other Regulatory Liabilities (254)	278	679,289,936	546,581,090
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)		0	0
67	Accum. Deferred Income Taxes-Other Property (282)		2,620,826,353	3,081,951,461
68	Accum. Deferred Income Taxes-Other (283)	272-277	800,676,368	867,775,096
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		4,397,272,800	4,753,665,617
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		17,877,464,403	19,196,139,446

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2
- Use pages 122-123 for important notes regarding the statement of income or any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,032,587,627	6,133,802,137
3	Operating Expenses			
4	Operation Expenses (401)	320-323	3,485,910,431	3,761,856,417
5	Maintenance Expenses (402)	320-323	241,610,304	242,471,333
6	Depreciation Expenses (403)	336-337	663,219,827	569,091,281
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	97,001,999	71,006,330
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,492,579	5,373,165
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits (407.3)		24,762,000	85,540,874
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	276,024,764	254,187,293
15	Income Taxes-Federal (409.1)	262-263	(111,028,521)	75,369,445
16	-Other (409.1)	262-263	22,264,034	33,809,063
17	Provision for Deferred Income Taxes (410.1)	234,272-276	861,290,209	601,295,937
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	460,325,651	420,898,267
19	Investment Tax Credit Adj.- Net (411.4)	266-267	16,701,541	18,796,476
20	(Less) Gains from Disp. of Utility Plant (411.6)	270A-B	0	0
21	Losses from Disposition of Utility Plant (411.7)	235A-B	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		1,102,514	217
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,121,821,002	5,297,899,130
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		910,766,625	835,903,007

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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STATEMENT OF INCOME FOR THE YEAR (Continued)

...retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the proceeding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior years.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
4,355,259,185	4,225,531,084	1,677,328,442	1,908,271,053			2
						3
2,456,262,476	2,475,408,367	1,029,647,955	1,286,448,050			4
187,684,858	183,050,839	53,925,446	59,420,494			5
491,798,920	412,416,057	171,420,907	156,675,224			6
0	0	0	0			7
68,061,064	50,846,362	28,940,935	20,159,968			8
5,428,139	5,362,150	64,440	11,015			9
0	0	0	0			10
0	0	0	0			11
24,762,000	85,540,874	0	0			12
0	0	0	0			13
188,871,056	173,903,770	87,153,708	80,283,523			14
(102,230,531)	61,241,131	(8,797,990)	14,128,314			15
13,577,241	24,246,793	8,686,793	9,562,270			16
613,643,423	402,732,945	247,646,786	198,562,992			17
289,001,613	278,724,609	171,324,038	142,173,658			18
17,297,270	19,392,536	(595,729)	(596,060)			19
0	0	0	0			20
0	0	0	0			21
1,102,514	217	0	0			22
0	0	0	0			23
0	0	0	0			24
3,675,051,789	3,615,416,998	1,446,769,213	1,682,482,132	0	0	25
680,207,396	610,114,086	230,559,229	225,788,921	0	0	26

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from page 114)		910,766,625	835,903,007
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	12,651,574	12,875,723
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	10,573,339	9,845,780
33	Revenues From Nonutility Operations (417)	282	589,622	975,162
34	(Less) Expenses of Nonutility Operations (417.1)	282	140,944	183,468
35	Nonoperating Rental Income (418)	282	618,895	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(1,650,888)	(1,590,803)
37	Interest and Dividend Income (419)	282	5,722,041	11,636,566
38	Allowance for Other Funds Used During Construction (419.1)	282	11,683,381	9,486,472
39	Miscellaneous Nonoperating Income (421)	282	21,343,438	30,826,145
40	Gain on Disposition of Property (421.1)	280	297,269	576,055
41	TOTAL Other Income (enter Total of lines 31 thru 40)		40,541,049	55,374,967
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	260,474	55,257
44	Miscellaneous Amortization (425)	340	0	119,412
45	Donations (426.1)	340	24,834,204	2,779,860
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	585,916	26,826
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	20,120,873	8,302,892
49	Other Deductions (426.5)	340	33,655,390	47,741,342
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		79,456,857	59,025,589
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	295,798	297,772
53	Income Taxes - Federal (409.2)	262-263	4,180,836	(4,125,658)
54	Income Taxes - Other (409.2)	262-263	(9,616)	(1,169,267)
55	Provision for Deferred Income Taxes (410.2)	234,272-276	3,429,778	5,113,222
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	16,021,026	5,720,671
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions (total of 52 thru 58)		(8,124,230)	(5,604,602)
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		(30,791,578)	1,953,980
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	241,647,943	231,127,366
63	Amort. Of Debt Disc. And Expense (428)	256-257	4,151,842	3,642,611
64	Amortization of Loss on Reacquired Debt (428.1)		6,424,996	6,567,034
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	160,772
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	9,474,279	10,919,554
68	Other Interest Expense (431)	340	7,776,500	(3,876,980)
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		5,402,112	4,416,518
70	Net Interest Charges (total of lines 62 thru 69)		263,912,676	243,802,295
71	Income Before Extraordinary Items (total lines 27,60,70)		616,062,371	594,054,692
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items (total line 73 less line 74)		0	0
76	Income Taxes- Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Enter Total of lines 75 less line 76)		0	0
78	Net Income (Enter Total of lines 71 and 77)		616,062,371	594,054,692

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.

2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	63,468,298	42,129,331
3 Account 281	0	0
4 Account 282	404,108,155	118,467,192
5 Account 283	146,066,970	87,050,263
6 Account 284	0	0
7 Reconciling Adjustments		
8 TOTAL Account 410.1 (on pages 114-115 line 17)	613,643,423	247,646,786
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	158,675,054	80,866,580
12 Account 281	0	0
13 Account 282	43,842,729	17,591,909
14 Account 283	86,483,830	72,865,549
15 Account 284	0	0
16 Reconciling Adjustments		
17 TOTAL Account 411.1 (on page 114-115 line 18)	289,001,613	171,324,038
18 TOTAL Account 411.2 (on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR	0	0
21 ITC Amortized for the Year CR	(2,506,644)	(595,729)
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)	19,803,914	
25 Net Reconciling Adjustments Account 411.4*	17,297,270	(595,729)
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	105,597,629	3,298,775	108,896,404	2
	0	0	0	3
	522,575,347	6,554	522,581,901	4
	233,117,233	124,449	233,241,682	5
	0	0	0	6
				7
0	861,290,209			8
		3,429,778		9
				10
	239,541,634	15,366,371	254,908,005	11
	0	0	0	12
	61,434,638	22,156	61,456,794	13
	159,349,379	632,499	159,981,878	14
	0	0	0	15
				16
0	460,325,651			17
		16,021,026		18
				19
	0		0	20
	(3,102,373)		(3,102,373)	21
				22
				23
	19,803,914		19,803,914	24
0	16,701,541	0		25
		0		26
		0		27

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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OPERATING LOSS CARRYFORWARD

Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.

Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)
				Amount (d)	Year (e)	
1	2005	139,570,404	Tax Sharing			
2			B	7,360,204	2015	
3			F			132,210,200
4						
5	Total					132,210,200
6						
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1				
2	Balance-Beginning of Year		889,926,655	
3				
4	Changes (<i>Identify by prescribed retained earnings accounts</i>):			
5				
6	Adjustments to Retained Earnings (Account 439)		0	
7				
8				
9				
10	Balance Transferred from Income (Account 433 Less Account 418.1)		617,713,259	
11				
12				
13				
14	Appropriations of Retained Earnings (Account 436)			
15				
16	Excess Hydro Earnings		(1,234,334)	
17				
18	TOTAL Appropriations of Retained Earnings (Account 436)		(1,234,334)	
19				
20				
21	Dividends Declared-Preferred Stock (Account 437)			
22				
23	\$4.50 preferred stock		(1,679,175)	
24			0	
25			0	
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(1,679,175)	
27				
28				

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
29	Dividends Declared-Common Stock (Account 438)		
30			
31	Dividends Declared-Common Stock		(499,000,000)
32			
33			
34	TOTAL Dividends Declared-Common Stock (Account 438)		(499,000,000)
35			
36			
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		1,005,726,405
APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
38			
39	TOTAL Appropriated Retained Earnings (Account 215)		0
40			
41			
42			
43			
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		64,155,187
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		64,155,187
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		1,069,881,592
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(2,259,090)
48	Equity in Earnings for Year (Credit) (Account 418.1)		(1,650,888)
49	(Less) Dividends Received (Debit)		
50	Other Changes (Dissolved subsidiaries - transferred to 216)		
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(3,909,978)

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	616,062,371
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	790,476,405
5	Amortization of capital leases and debt	31,445,984
6	Other non-cash operating activities	0
7	Deferred Income Taxes (Net)	388,373,310
8	Investment Tax Credit Adjustment (Net)	16,701,541
9	Net (Increase) Decrease in Receivables	(155,562,312)
10	Net (Increase) Decrease in Inventory	145,356,536
11	Net (Increase) Decrease in Allowances Inventory	404,455
12	Net Increase (Decrease) in Payables and Accrued Expenses	(32,561,080)
13	Net (Increase) Decrease in Other Regulatory Assets	54,145,149
14	Net Increase (Decrease) in Other Regulatory Liabilities	(56,018,629)
15	(Less) Allowance for Other Funds Used During Construction	11,683,381
16	(Less) Undistributed Earnings from Subsidiary Companies	(1,650,888)
17	Proceeds from government grant	0
18	Prepayments	(4,519,261)
19	Changes in Other Assets and Liabilities	(110,891,307)
20		
21	Net Cash Provided by Operating Activities (Total of lines 2 thru 20)	1,673,380,669
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,527,208,566)
26	Gross Additions to Nuclear Fuel	
27	Gross Additions to Common Utility Plant	(129,017,295)
28	Gross Additions to Nonutility Plant	
29	(Less) Allowance to Other Funds Used During Construction	
30	Construction and Acquisition of Plant	0
31	Costs to Retire Property	(112,496,126)
32		
33	Cash Outflows for Plant (Total of lines 25 thru 32)	(1,768,721,987)
34		
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38	Investments in and Advances to Assoc. and Subsidiary Companies	(30,738,612)
39	Contributions and Advances from Assoc. and Subsidiary Companies	
40	Disposition of Investments in (and Advances to)	
41	Associated and Subsidiary Companies	0
42	Miscellaneous Investments	2,721,166
43	Purchase of Investment Securities (a)	0
44	Proceeds from Sales of Investment Securities (a)	0

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STATEMENT OF CASH FLOWS (Continued)			
<p>4. Investing Activities</p> <p>(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123.</p> <p>(b) Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.</p>		<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on pages 122-123 clarifications and explanations.</p>	
Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)	
45	Loans Made or Purchased		
46	Collections on Loans		
47			
48	Net (Increase) Decrease in Receivables		
49	Net (Increase) Decrease in Inventory		
50	Net (Increase) Decrease in Allowances Held for Speculation		
51	Net Increase (Decrease) in Payables and Accrued Expenses		
52	Other:		
53			
54			
55	Net Cash Used in Investing Activities		
56	(Total of lines 33 thru 55)		(1,796,739,433)
57			
58	Cash Flows from Financing Activities:		
59	Proceeds from Issuance of:		
60	Long Term Debt (b)		446,499,000
61	Preferred Stock		
62	Common Stock		
63	Contributions from stockholders		275,000,000
64	Return of stockholder contribution		0
65	Net Increase in Short-Term Debt (c)		149,822,293
66			
67			
68			
69	Cash Provided by Outside Sources (Total of lines 60 thru 68)		871,321,293
70			
71	Payments for Retirement of:		
72	Long Term Debt (b)		(173,000,000)
73	Preferred Stock		0
74	Common Stock		
75	Other:		
76	Payment of Capital Leases		(20,637,341)
77	Net Decrease in Short-Term Debt (c)		
78	Other Financing		16,286,165
79	Dividends on Preferred Stock		(1,679,175)
80	Dividends on Common Stock		(499,000,000)
81	Net Cash Provided by Financing Activities		
82	(Total of lines 69 thru 81)		193,290,942
83			
84	Net Increase in Cash and Cash Equivalents		
85	(Total of lines 21, 56 and 82)		69,932,178
86			
87	Cash and Cash Equivalents at Beginning of Year		51,129,660
88			
89	Cash and Cash Equivalents at End of Year		121,061,838

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NOTES TO FINANCIAL STATEMENTS

<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and</p>	<p>plan of disposition contemplated giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, <i>Unamortized Loss on Reacquired Debt</i>, and 257, <i>Unamortized Gain on Reacquired Debt</i>, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 16 of Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be herein.</p>
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Consumers Energy Company

Notes to the Consolidated Financial Statements

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2016, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

The following are the significant differences between FERC reporting and U.S. GAAP:

Investments in Subsidiaries

Consumers' investments in its subsidiaries are accounted for under the equity method of accounting in accordance with USOA.

Accumulated Removal Costs

The accumulated removal costs for regulated property, plant and equipment that do not meet the definition of an asset retirement obligation under ASC 410, Asset Retirement and Environmental Obligations, are classified as a regulatory liability under U.S. GAAP and as accumulated provision for depreciation under the USOA.

Accumulated Deferred Income Taxes

Accumulated deferred income tax assets and liabilities are netted together for U.S. GAAP financial reporting purposes in accordance with ASC 740, Income Taxes. To comply with USOA, deferred income tax assets are reported as deferred debits separate from deferred income tax liabilities, which are classified and reported as deferred credits.

Accumulated deferred income taxes are recognized for U.S. GAAP financial reporting purposes based on the provisions of ASC 740-10, Income Taxes. In accordance with guidance issued by FERC in May 2007 (Docket No. AI07-2-000, Accounting and Financial Reporting for Uncertainty in Income Taxes), ASC 740-10 liabilities, recorded in accrued taxes, established for uncertain tax positions related to temporary differences have been reclassified to the accumulated deferred income tax accounts.

ASC 740-10 requires interest and penalties, if applicable, to be accrued on differences between tax positions recognized in our financial statements and the amount claimed, or expected to be claimed, on the tax return. Consumers' policy for U.S. GAAP financial reporting purposes is to include interest and penalties accrued, if any, on uncertain tax positions as part of income tax expense in the income

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statement. To comply with USOA, interest expense and penalties, if any, attributable to uncertain tax positions are included in Account 431, Interest Expense and Account 426.3, Penalties, respectively.

Prepaid Property Taxes

Prepaid property taxes are classified as current and non-current assets for U.S. GAAP reporting and as miscellaneous current and accrued assets under the USOA.

Debt

Current portions of long-term debt and bonds are classified as current liabilities for U.S. GAAP reporting. For USOA all long-term liabilities and bonds both current and non-current portions are considered non-current liabilities.

Other Reclassifications

Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the USOA.

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1: Significant Accounting Policies

Principles of Consolidation: Consumers prepares its consolidated financial statements in conformity with GAAP. Consumers' consolidated financial statements comprise Consumers and all other entities in which it has a controlling financial interest or is the primary beneficiary. Consumers eliminates intercompany transactions and balances.

Use of Estimates: Consumers is required to make estimates using assumptions that may affect reported amounts and disclosures. Actual results could differ from those estimates.

Revenue Recognition Policy: Consumers recognizes revenue from deliveries of electricity and natural gas, and from the transportation, processing, and storage of natural gas, when services are provided. Consumers records unbilled revenue for the estimated amount of energy delivered to customers but not yet billed. Consumers records sales tax net and excludes it from revenue.

Alternative-Revenue Program: The energy optimization incentive mechanism provides a financial incentive if the energy savings of Consumers' customers exceed annual targets established by the MPSC. The maximum incentive that Consumers may earn under this mechanism is 15 percent of the amount it spends on energy optimization programs, which is limited to two percent of Consumers' retail revenue. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC. The 2016 Energy Law, which will become effective in April 2017, expands existing incentives for energy efficiency programs.

Self-Implemented Rates: Unless prohibited by the MPSC upon a showing of good cause, Consumers is allowed to self-implement new energy rates six months after a new rate case filing if the MPSC has not issued an order in the case. The MPSC then has another six months to issue a final order. If the MPSC does not issue a final order within that period, the filed rates are considered approved. If the MPSC issues a final order within that period, the rates that Consumers self-implemented may be subject to refund, with interest. Consumers recognizes revenue associated with self-implemented rates. If Consumers considers it probable that it will be required to refund a portion of its self-implemented rates, then Consumers records a provision for revenue subject to refund. The 2016 Energy Law, which will become effective in April 2017, eliminates utilities' self-implementation of rates under general rate cases, but provides for more timely processing of general rate cases.

Accounts Receivable: Accounts receivable comprise trade receivables and unbilled receivables. Consumers records its accounts receivable at cost, which approximates fair value. Consumers establishes an allowance for uncollectible accounts based on historical losses, management's assessment of existing economic conditions, customer trends, and other factors. Consumers assesses late payment fees on trade receivables based on contractual past-due terms established with customers. Consumers charges off accounts deemed uncollectible to operating expense.

Contingencies: Consumers records estimated liabilities for contingencies on its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. For environmental remediation projects in which the timing of estimated expenditures is considered reliably determinable, Consumers records the liability at its net present value, using a discount rate equal to the interest rate on monetary assets that are essentially risk-free and have

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maturities comparable to that of the environmental liability. Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed.

Debt Issuance Costs, Discounts, Premiums, and Refinancing Costs: Upon the issuance of long-term debt, Consumers defers issuance costs, discounts, and premiums and amortizes those amounts over the terms of the associated debt. Debt issuance costs are presented as a direct deduction from the carrying amount of long-term debt on the balance sheet. Upon the refinancing of long-term debt, Consumers, as a regulated entity, defers any remaining unamortized issuance costs, discounts, and premiums associated with the refinanced debt and amortizes those amounts over the term of the newly issued debt.

Derivative Instruments: In order to support ongoing operations, Consumers enters into contracts for the future purchase and sale of various commodities, such as electricity, natural gas, and coal. These forward contracts are generally long-term in nature and result in physical delivery of the commodity at a contracted price. Most of these contracts are not subject to derivative accounting for one or more of the following reasons:

- they do not have a notional amount (that is, a number of units specified in a derivative instrument, such as MWh of electricity or bcf of natural gas)
- they qualify for the normal purchases and sales exception
- there is not an active market for the commodity

Consumers' coal purchase contracts are not derivatives because there is not an active market for the coal it purchases. If an active market for coal develops in the future, some of these contracts may qualify as derivatives. Since Consumers is subject to regulatory accounting, the resulting fair value gains and losses would be deferred as regulatory assets or liabilities and would not affect net income.

Consumers also uses FTRs to manage price risk related to electricity transmission congestion. An FTR is a financial instrument that entitles its holder to receive compensation or requires its holder to remit payment for congestion-related transmission charges. Consumers accounts for FTRs as derivatives. All changes in fair value associated with FTRs are deferred as regulatory assets and liabilities until the instruments are settled.

Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Each reporting period, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives have been designated as an accounting hedge, all changes in fair value are either reported in earnings or deferred as regulatory assets or liabilities. For details regarding Consumers' derivative instruments recorded at fair value, see Note 6, Fair Value Measurements.

Financial Instruments: Consumers records debt and equity securities classified as available for sale at fair value as determined from quoted market prices or other observable, market-based inputs. Unrealized gains and losses resulting from changes in fair value of these securities are determined on a specific-identification basis. Consumers reports unrealized gains and losses on these securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. For additional details regarding financial instruments, see Note 7, Financial Instruments.

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Impairment of Long-Lived Assets and Equity Method Investments: Consumers performs tests of impairment if certain triggering events occur or if there has been a decline in value that may be other than temporary.

Consumers evaluates long-lived assets held in use for impairment by calculating the undiscounted future cash flows expected to result from the use of the asset and its eventual disposition. If the undiscounted future cash flows are less than the carrying amount, Consumers recognizes an impairment loss equal to the amount by which the carrying amount exceeds the fair value. Consumers estimates the fair value of the asset using quoted market prices, market prices of similar assets, or discounted future cash flow analyses.

Inventory: Consumers uses the weighted-average cost method for valuing working gas, recoverable base gas in underground storage facilities, and materials and supplies inventory. Consumers also uses this method for valuing coal inventory, and it classifies these amounts as generating plant fuel stock on its consolidated balance sheets.

Consumers accounts for RECs and emission allowances as inventory and uses the weighted-average cost method to remove amounts from inventory. RECs and emission allowances are used to satisfy compliance obligations related to the generation of power. Consumers classifies these amounts within other assets on its consolidated balance sheets.

Consumers evaluates inventory for impairment as required to ensure that its carrying value does not exceed the lower of cost or net realizable value.

MISO Transactions: MISO requires the submission of hourly day-ahead and real-time bids and offers for energy at locations across the MISO region. Consumers accounts for MISO transactions on a net hourly basis in each of the real-time and day-ahead markets, netted across all MISO energy market locations. Consumers records net hourly purchases in purchased and interchange power and net hourly sales in operating revenue on its consolidated statements of income. It records net billing adjustments upon receipt of settlement statements, records accruals for future net purchases and sales adjustments based on historical experience, and reconciles accruals to actual expenses and sales upon receipt of settlement statements.

Property Taxes: Property taxes are based on the taxable value of Consumers' real and personal property assessed by local taxing authorities. Consumers records property tax expense over the fiscal year of the taxing authority for which the taxes are levied based on Consumers' budgeted customer sales. The deferred property tax balance represents the amount of Consumers' accrued property tax that will be recognized over future governmental fiscal periods.

Renewable Energy Grant: In 2013, Consumers received a renewable energy cash grant for Lake Winds[®] Energy Park under Section 1603 of the American Recovery and Reinvestment Tax Act of 2009. Upon receipt of the grant, Consumers recorded a regulatory liability, which Consumers is amortizing over the life of Lake Winds[®] Energy Park. Consumers presents the amortization as a reduction to maintenance and other operating expenses on its consolidated statements of income. Consumers recorded the deferred income taxes related to the grant as a reduction of the book basis of Lake Winds[®] Energy Park.

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Other: For additional accounting policies, see:

- Note 8, Plant, Property, and Equipment
- Note 10, Asset Retirement Obligations
- Note 11, Retirement Benefits
- Note 13, Income Taxes
- Note 15, Cash and Cash Equivalents

2: NEW ACCOUNTING STANDARDS

Implementation of New Accounting Standards

ASU 2014-12, Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period: This standard, which was effective on January 1, 2016 for Consumers, addresses stock awards with performance targets that can be met after an employee has completed the required service period. The standard was issued to resolve diversity in practice regarding the accounting treatment for this type of award. Under the new guidance, the probability of the performance target being met should be factored into compensation expense each period. This guidance is consistent with the accounting that Consumers already applied to awards of this type. Therefore, the standard had no impact on Consumers' consolidated financial statements.

ASU 2015-02, Amendments to the Consolidation Analysis: This standard, which was effective on January 1, 2016 for Consumers, provides amended guidance on whether reporting entities should consolidate certain legal entities, including limited partnerships. Consumers determined that the standard did not change any of its consolidation conclusions or have any impact on its consolidated net income, cash flows, or financial position.

ASU 2015-03, Simplifying the Presentation of Debt Issuance Costs: This standard, which was effective on January 1, 2016 for Consumers, requires that debt issuance costs be presented as a direct deduction from the carrying amount of long-term debt on the balance sheet. Previously, debt issuance costs were reported as an asset. The new guidance aligns the presentation of debt issuance costs with debt discounts and premiums. In accordance with the standard, Consumers included \$25 million of unamortized debt issuance costs in long-term debt on its consolidated balance sheets at December 31, 2016. In addition, this standard requires that entities apply the new guidance retrospectively to all prior periods presented. Accordingly, Consumers reclassified \$23 million of unamortized debt issuance costs from other non-current assets to long-term debt on its consolidated balance sheets at December 31, 2015.

ASU 2016-09, Improvements to Employee Share-Based Payment Accounting: This standard was issued to simplify and improve the accounting for employee share-based payment awards. The required effective date of the standard for Consumers is January 1, 2017, but early adoption is permitted. Consumers elected to adopt the standard early as of January 1, 2016. The standard requires all excess tax benefits and deficiencies that occur upon vesting of employee stock awards to be recognized in net income. Previously, Consumers did not record excess tax benefits on restricted stock awards in net income but, under this standard, Consumers recorded \$7 million of excess tax benefits in net income for the year ended December 31, 2016. The implementation of this standard had no other major impacts on Consumers' consolidated financial statements.

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ASU 2016-15, Classification of Certain Cash Receipts and Cash Payments: This standard provides guidance on how certain cash receipts and cash payments should be classified in the statement of cash flows, with the objective of reducing diversity in practice. The required effective date of the standard for Consumers is January 1, 2018, but early adoption is permitted. Consumers elected to adopt the standard early for the year ended December 31, 2016. The standard addresses various cash flow issues, including debt prepayment and debt extinguishment costs. Under the new guidance, these costs, including premiums paid, should be classified as cash flows from financing activities. Previously, Consumers classified premiums paid to retire debt early as cash flows from operating activities but, in accordance with this standard, it classified these payments as cash flows from financing activities for the year ended December 31, 2016. In addition, the standard requires that entities apply the new guidance retrospectively to all prior periods presented, unless impracticable. Accordingly, for the year ended December 31, 2014, Consumers reclassified \$16 million of debt retirement premium payments from operating activities to financing activities on its consolidated statements of cash flows. The standard had no other major impacts on Consumers' consolidated financial statements.

ASU 2016-18, Restricted Cash: This standard requires restricted cash and cash equivalents to be included with cash and cash equivalents when reconciling beginning-of-period and end-of-period amounts shown on the statement of cash flows. Under this guidance, the statement of cash flows should explain the total change in cash balances, including amounts described as restricted. The required effective date of the standard for Consumers is January 1, 2018, but early adoption is permitted. Consumers elected to adopt the standard early for the year ended December 31, 2016. In accordance with the standard, Consumers included restricted cash amounts in its reconciliation of cash balances on its consolidated statements of cash flows for the year ended December 31, 2016. Previously, restricted cash amounts were excluded from the reconciliation of cash balances and transfers between cash balances and restricted cash balances were presented as other investing activities. In addition, the standard requires that entities apply the new guidance retrospectively to all prior periods presented. Accordingly, Consumers made the following adjustments to prior-period amounts on its consolidated statements of cash flows:

Years Ended December 31	<i>In Millions</i>	
	2015	2014
<i>Increase (decrease) in:</i>		
Cash and cash equivalents, including restricted amounts, beginning of period	\$ 41	\$ 31
Net cash used in investing activities	(20)	10
Cash and cash equivalents, including restricted amounts, end of period	21	41

For further information on Consumers' cash balances, see Note 15, Cash and Cash Equivalents.

New Accounting Standards Not Yet Effective

ASU 2014-09, Revenue from Contracts with Customers: This standard provides new guidance for recognizing revenue from contracts with customers. A primary objective of the standard is to provide a single, comprehensive revenue recognition model that will be applied across entities, industries, and capital markets. The new guidance will replace most of the existing revenue recognition requirements in GAAP, although certain guidance specific to rate-regulated utilities will be retained. The standard will be effective on January 1, 2018 for Consumers, but early adoption in 2017 is permitted. Entities will have the option to apply the standard retrospectively to all prior periods presented, or to apply it retrospectively only to contracts existing at the effective date, with the cumulative effect of the standard recorded as an

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adjustment to beginning retained earnings. Consumers has determined that it will not elect to adopt the standard early, but it is still assessing how it will apply the standard upon adoption.

Consumers is continuing to evaluate the impact of this standard on its consolidated financial statements; however, it has determined that the standard will have no impact on a majority of its revenues. The standard may require utility contributions in aid of construction to be treated as revenue, rather than as a reduction to the cost of plant, property, and equipment. Also, the standard may not permit revenue to be recognized for certain accounts for which collection is not deemed probable, which would represent a change from the existing practice of recognizing revenue at the billing rates, with associated expenses for uncollectible accounts. Consumers does not presently expect that these two issues will have a material impact on its consolidated net income, cash flows, or financial position, but it is still assessing these issues and other requirements of the standard.

ASU 2016-01, Recognition and Measurement of Financial Assets and Financial Liabilities: This standard, which will be effective January 1, 2018 for Consumers, is intended to improve the accounting for financial instruments. The standard will require investments in equity securities to be measured at fair value, with changes in fair value recognized in net income, except for certain investments such as those that qualify for equity-method accounting. The standard will no longer permit unrealized gains and losses for certain equity investments to be recorded in AOCI. Consumers presently records unrealized gains and losses on certain equity investments, including the mutual funds in the DB SERP and its investment in CMS Energy common stock, in AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. For further details on these investments, see Note 7, Financial Instruments. Entities will apply the standard using a modified retrospective approach, with a cumulative-effect adjustment recorded to beginning retained earnings on the effective date.

ASU 2016-02, Leases: This standard establishes a new accounting model for leases. The standard will require entities to recognize lease assets and liabilities on the balance sheet for all leases with a term of more than one year, including operating leases, which are not recorded on the balance sheet under existing standards. As a result, Consumers expects to recognize additional lease assets and liabilities for its operating leases under this standard. The new guidance will also amend the definition of a lease to require that a lessee control the use of a specified asset, and not simply control or take the output of the asset. On the income statement, leases that meet existing capital lease criteria will generally be accounted for under a financing model, while operating leases will generally be accounted for under a straight-line expense model. The standard will be effective on January 1, 2019 for Consumers, but early adoption is permitted. Consumers is continuing to evaluate the impact of the standard on its consolidated financial statements and does not presently expect to adopt the standard early. See Note 9, Leases and Palisades Financing, for more information on Consumers' operating lease obligations.

ASU 2016-13, Measurement of Credit Losses on Financial Instruments: This standard, which will be effective January 1, 2020 for Consumers, provides new guidance for estimating and recording credit losses on financial instruments. The standard will apply to the recognition of uncollectible accounts expense. Entities will apply the standard using a modified retrospective approach, with a cumulative-effect adjustment recorded to beginning retained earnings on the effective date. Consumers is evaluating the impact of the standard on its consolidated financial statements.

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3: REGULATORY MATTERS

Regulatory matters are critical to Consumers. The Michigan Attorney General, ABATE, the MPSC Staff, and certain other parties typically participate in MPSC proceedings concerning Consumers, such as Consumers' rate cases and PSCR and GCR processes. These parties often challenge various aspects of those proceedings, including the prudence of Consumers' policies and practices, and seek cost disallowances and other relief. The parties also have appealed significant MPSC orders. Depending upon the specific issues, the outcomes of rate cases and proceedings, including judicial proceedings challenging MPSC orders or other actions, could negatively affect Consumers' liquidity, financial condition, and results of operations. Consumers cannot predict the outcome of these proceedings.

There are multiple appeals pending that involve various issues concerning cost recovery from customers, the adequacy of the record evidence supporting the recovery of Smart Energy investments, and other matters. Consumers is unable to predict the outcome of these appeals.

Regulatory Assets and Liabilities

Consumers is subject to the actions of the MPSC and FERC and therefore prepares its consolidated financial statements in accordance with the provisions of regulatory accounting. A utility must apply regulatory accounting when its rates are designed to recover specific costs of providing regulated services. Under regulatory accounting, Consumers records regulatory assets or liabilities for certain transactions that would have been treated as expense or revenue by non-regulated businesses.

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Presented in the following table are the regulatory assets and liabilities on Consumers' consolidated balance sheets:

		<i>In Millions</i>	
December 31	End of Recovery or Refund Period	2016	2015
<i>Regulatory assets</i>			
<i>Current</i>			
Energy optimization plan incentive ¹	2017	\$ 17	\$ 16
Total current regulatory assets		\$ 17	\$ 16
<i>Non-current</i>			
Postretirement benefits ²	various	\$ 1,373	\$ 1,096
Securitized costs ³	2029	323	348
ARO ⁴	various	166	151
MGP sites ⁴	various	139	146
Unamortized loss on reacquired debt ⁴	various	54	61
Energy optimization plan incentive ¹	2018	18	18
Gas storage inventory adjustments ⁴	various	14	18
Other	various	4	2
Total non-current regulatory assets		\$ 2,091	\$ 1,840
Total regulatory assets		\$ 2,108	\$ 1,856
<i>Regulatory liabilities</i>			
<i>Current</i>			
Income taxes, net	2017	\$ 64	\$ 64
Reserve for customer refunds	2017	31	18
Total current regulatory liabilities		\$ 95	\$ 82
<i>Non-current</i>			
Cost of removal	various	\$ 1,809	\$ 1,745
Renewable energy plan	2028	83	109
ARO	various	62	73
Renewable energy grant	2043	58	60
Energy optimization plan	various	11	26
Income taxes, net	various	7	64
Other	various	11	11
Total non-current regulatory liabilities		\$ 2,041	\$ 2,088
Total regulatory liabilities		\$ 2,136	\$ 2,170

¹ These regulatory assets have arisen from an alternative revenue program and are not associated with incurred costs or capital investments. Therefore, the MPSC has provided for recovery without a return.

² This regulatory asset is offset partially by liabilities. The net amount is included in rate base, thereby providing a return.

³ The MPSC has authorized a specific return on this regulatory asset.

⁴ These regulatory assets represent incurred costs for which the MPSC has provided, or Consumers expects, recovery without a return on investment.

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Regulatory Assets

Energy Optimization Plan Incentive: In September 2016, the MPSC approved a settlement agreement authorizing Consumers to collect \$18 million during 2017 as an incentive for exceeding its statutory savings targets in 2015 and for achieving certain other goals. Consumers recognized incentive revenue under this program of \$18 million in 2015.

Consumers also exceeded its statutory savings targets in 2016, and achieved certain other goals, and will request the MPSC's approval to collect \$18 million, the maximum performance incentive, in the energy optimization reconciliation to be filed in 2017. Consumers recognized incentive revenue under this program of \$18 million in 2016.

Postretirement Benefits: As part of the ratemaking process, the MPSC allows Consumers to recover the costs of postretirement benefits. Accordingly, Consumers defers the net impact of actuarial losses and gains as well as prior service costs and credits associated with postretirement benefits as a regulatory asset or liability. The asset or liability will decrease as the deferred items are amortized and recognized as components of net periodic benefit cost. For details about the amortization periods, see Note 11, Retirement Benefits.

Securitized Costs: In 2013, the MPSC issued a securitization financing order authorizing Consumers to issue securitization bonds in order to finance the recovery of the remaining book value of seven smaller coal-fueled electric generating units that Consumers retired in April 2016 and three smaller natural gas-fueled electric generating units that Consumers retired in June 2015. Upon receipt of the MPSC's order, Consumers removed the book value of the ten units from plant, property, and equipment and recorded this amount as a regulatory asset. Consumers is amortizing the regulatory asset over the life of the related securitization bonds, which it issued through a subsidiary in 2014. For additional details regarding the securitization bonds, see Note 5, Financings and Capitalization.

ARO: The recovery of the underlying asset investments and related removal and monitoring costs of recorded AROs is approved by the MPSC in depreciation rate cases. Consumers records a regulatory asset and a regulatory liability for timing differences between the recognition of AROs for financial reporting purposes and the recovery of these costs from customers. The recovery period approximates the useful life of the assets to be removed.

MGP Sites: Consumers is incurring environmental remediation and other response activity costs at 23 former MGP facilities. The MPSC allows Consumers to recover from its natural gas customers over a ten-year period the costs incurred to remediate the MGP sites.

Unamortized Loss on Reacquired Debt: Under regulatory accounting, any unamortized discount, premium, or expense related to debt redeemed with the proceeds of new debt is capitalized and amortized over the life of the new debt.

Gas Storage Inventory Adjustments: Consumers incurs inventory expenses related to the loss of gas from its natural gas storage fields. The MPSC allows Consumers to recover these costs from its natural gas customers over a five-year period.

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Regulatory Liabilities

Income Taxes, Net: These costs represent the difference between deferred income taxes recognized for financial reporting purposes and amounts previously reflected in Consumers' rates. This net balance will decrease over the remaining life of the related temporary differences and flow through current income tax benefit.

In 2013, the MPSC issued an order authorizing Consumers to accelerate the flow-through to electric and gas customers of certain income tax benefits associated primarily with the cost of removal of plant placed in service before 1993. The order authorized Consumers to implement a regulatory treatment beginning January 2014 that will return \$209 million of income tax benefits over five years to electric customers and \$260 million of income tax benefits over 12 years to gas customers. During 2016, Consumers returned \$64 million of income tax benefits to customers.

Reserve for Customer Refunds: Consumers had recorded reserves for customer refunds of \$31 million at December 31, 2016 and \$18 million at December 31, 2015. At December 31, 2016, the majority of the balance related to self-implemented electric and gas rates. At December 31, 2015, the amount recorded included a \$14 million regulatory liability related to the overcollection during 2015 of surcharges related to securitization bonds that Consumers issued in 2001 and retired in 2015. Consumers refunded this amount to customers in 2016.

Cost of Removal: These amounts have been collected from customers to fund future asset removal activities. This regulatory liability is reduced as costs of removal are incurred. The refund period of this regulatory liability approximates the useful life of the assets to be removed.

Renewable Energy Plan: Consumers has collected surcharges to fund its renewable energy plan. Amounts not yet spent under the plan are recorded as a regulatory liability, which is amortized as incremental costs are incurred to operate and depreciate Consumers' wind parks and to purchase RECs under renewable energy purchase agreements. Incremental costs represent costs incurred in excess of amounts recovered through the PSCR process.

Renewable Energy Grant: In 2013, Consumers received a \$69 million renewable energy grant for Lake Winds[®] Energy Park, which began operations in 2012. This grant reduces Consumers' cost of complying with Michigan's renewable portfolio standard and, accordingly, reduces the overall renewable energy surcharge to be collected from customers. The regulatory liability recorded for the grant will be amortized over the life of Lake Winds[®] Energy Park.

Energy Optimization Plan: At December 31, 2016 and 2015, surcharges collected from customers to fund Consumers' energy optimization plan exceeded Consumers' spending. The associated regulatory liability is amortized as costs are incurred under Consumers' energy optimization plan.

Electric Utility

2014 Electric Rate Case: In December 2014, Consumers filed an application with the MPSC seeking an annual rate increase of \$163 million, and in June 2015, Consumers self-implemented an annual rate increase of \$110 million, subject to refund with interest. The MPSC issued an order in November 2015, authorizing an annual rate increase of \$165 million, based on a 10.3 percent authorized rate of return on

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equity. In April 2016, upon the retirement of seven coal-fueled electric generating units, the annual rate increase was reduced to \$126 million.

In February 2016, Consumers filed a reconciliation of total revenues collected during self-implementation to those that would have been collected under final rates. In June 2016, the MPSC approved a settlement agreement that resulted in a \$1 million refund to customers.

2016 Electric Rate Case: In March 2016, Consumers filed an application with the MPSC seeking an annual rate increase of \$225 million, based on a 10.7 percent authorized return on equity. The filing requested authority to recover new investment in system reliability, environmental compliance, and technology enhancements. Presented in the following table are the components of the requested increase in revenue:

	<i>In Millions</i>
Components of the rate increase	
Investment in rate base	\$ 161
Operating and maintenance costs	21
Gross margin	17
Cost of capital	15
Working capital	11
Total	\$ 225

The filing also seeks approval of an investment recovery mechanism that would provide for additional annual rate increases of \$38 million beginning in 2017, \$92 million beginning in 2018, and \$92 million beginning in 2019 for incremental investments that Consumers plans to make in those years, subject to reconciliation.

In September 2016, Consumers self-implemented an annual rate increase of \$170 million, subject to refund with interest. In October 2016, Consumers reduced its requested annual rate increase to \$208 million. Consumers had a recorded reserve for customer refunds at December 31, 2016 that it believes is adequate.

Gas Utility

Gas Rate Case: In July 2015, Consumers filed an application with the MPSC seeking an annual rate increase of \$85 million, based on a 10.7 percent authorized return on equity. In January 2016, Consumers self-implemented an annual rate increase of \$60 million, subject to refund with interest. In April 2016, the MPSC approved a settlement agreement authorizing a \$40 million annual rate increase.

In July 2016, Consumers filed a reconciliation of total revenues collected during self-implementation to those that would have been collected under final rates. In November 2016, the MPSC approved a settlement agreement that resulted in a \$10 million refund to customers, which Consumers had recorded as a reserve for customer refunds at December 31, 2016.

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Power Supply Cost Recovery and Gas Cost Recovery

The PSCR and GCR ratemaking processes are designed to allow Consumers to recover all of its power supply and purchased natural gas costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices in annual plan and reconciliation proceedings. Consumers adjusts its PSCR and GCR billing charges monthly in order to minimize the underrecovery or overrecovery amount in the annual reconciliations. Underrecoveries represent probable future revenues that will be recovered from customers; overrecoveries represent previously collected revenues that will be refunded to customers.

Presented in the following table are the liabilities for PSCR and GCR overrecoveries reflected on Consumers' consolidated balance sheets:

December 31	<i>In Millions</i>	
	2016	2015
<i>Liabilities</i>		
PSCR overrecoveries	\$ 8	\$ 8
GCR overrecoveries	13	18
Accrued rate refunds	\$ 21	\$ 26

PSCR Plans and Reconciliations: In May 2016, the MPSC issued an order in Consumers' 2013 PSCR reconciliation, approving full recovery of \$1.9 billion of power costs and authorizing Consumers to reflect in its 2014 PSCR plan the overrecovery of \$9 million.

In May 2016, the MPSC issued an order in Consumers' 2014 PSCR plan, authorizing the 2014 PSCR factor that Consumers self-implemented beginning in January 2014 and then revised in July 2014 following severe winter weather during the three months ended March 31, 2014. In July 2016, the MPSC issued an order in Consumers' 2014 PSCR reconciliation, approving full recovery of \$2.1 billion of power costs and authorizing Consumers to reflect in its 2015 PSCR plan the overrecovery of \$5 million.

In June 2016, the MPSC issued an order in Consumers' 2015 PSCR plan, authorizing the 2015 PSCR factor that Consumers self-implemented beginning in January 2015. In March 2016, Consumers filed its 2015 PSCR reconciliation, requesting full recovery of \$1.9 billion of power costs and authorization to reflect in its 2016 PSCR plan the overrecovery of \$6 million.

In October 2016, the MPSC approved Consumers' 2016 PSCR plan, with the exception of the recovery of litigation costs related to a complaint that Consumers filed against a rail transportation company, and adjusted the 2016 PSCR factor that Consumers self-implemented in January 2016. In its order, the MPSC indicated that the litigation costs could be included for consideration in a general rate case. In connection with this disallowance, Consumers recognized a charge of \$6 million related to litigation costs incurred during 2015 and 2016.

GCR Plans and Reconciliations: In July 2016, the MPSC issued an order in Consumers' 2013-2014 GCR reconciliation, approving full recovery of \$0.9 billion of gas costs and authorizing Consumers to reflect in its 2014-2015 GCR plan the underrecovery of \$84 million.

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In September 2016, the MPSC issued an order in Consumers 2014-2015 GCR reconciliation, approving full recovery of \$0.8 billion of gas costs and authorizing Consumers to reflect in its 2015-2016 GCR plan the overrecovery of \$9 million.

In May 2016, the MPSC issued an order in Consumers' 2015-2016 GCR plan, revising the 2015-2016 GCR factor that Consumers self-implemented beginning in April 2015. Consumers filed its 2015-2016 GCR reconciliation in June 2016, requesting full recovery of \$0.5 billion of gas costs and authorization to reflect in its 2016-2017 GCR plan the overrecovery of \$2 million.

In November 2016, the MPSC issued an order in Consumers' 2016-2017 GCR plan, authorizing the 2016-2017 GCR factor that Consumers self-implemented beginning in April 2016.

4: CONTINGENCIES AND COMMITMENTS

Consumers is involved in various matters that give rise to contingent liabilities. Depending on the specific issues, the resolution of these contingencies could negatively affect Consumers' liquidity, financial condition, and results of operations. In its disclosures of these matters, Consumers provides an estimate of the possible loss or range of loss when such an estimate can be made. Disclosures that state that Consumers cannot predict the outcome of a matter indicate that it is unable to estimate a possible loss or range of loss for the matter.

Electric Utility Contingencies

Electric Environmental Matters: Consumers' operations are subject to environmental laws and regulations. Historically, Consumers has generally been able to recover, in customer rates, the costs to operate its facilities in compliance with these laws and regulations.

Cleanup and Solid Waste: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. Consumers estimates that its liability for NREPA sites for which it can estimate a range of loss will be between \$3 million and \$4 million. At December 31, 2016, Consumers had a recorded liability of \$3 million, the minimum amount in the range of its estimated probable NREPA liability, as no amount in the range was considered a better estimate than any other amount.

Consumers is a potentially responsible party at a number of contaminated sites administered under CERCLA. CERCLA liability is joint and several. In 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party for cleanup of PCBs at the Kalamazoo River CERCLA site. The notification claimed that the EPA has reason to believe that Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. In 2011, Consumers received a follow-up letter from the EPA requesting that Consumers agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek, which is connected to the Kalamazoo River. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. Until further information is received from the EPA, Consumers is unable to estimate a range of potential liability for cleanup of the river.

Based on its experience, Consumers estimates that its share of the total liability for known CERCLA sites will be between \$3 million and \$8 million. Various factors, including the number and creditworthiness of

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potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2016, Consumers had a recorded liability of \$3 million for its share of the total liability at these sites, the minimum amount in the range of its estimated probable CERCLA liability, as no amount in the range was considered a better estimate than any other amount.

The timing of payments related to Consumers' remediation and other response activities at its CERCLA and NREPA sites is uncertain. Consumers periodically reviews these cost estimates. A change in the underlying assumptions, such as an increase in the number of sites, different remediation techniques, the nature and extent of contamination, and legal and regulatory requirements, could affect its estimates of NREPA and CERCLA liability.

Ludington PCB: In 1998, during routine maintenance activities, Consumers identified PCB as a component in certain paint, grout, and sealant materials at Ludington. Consumers removed part of the PCB material and replaced it with non-PCB material. Consumers has had several communications with the EPA regarding this matter, but cannot predict the financial impact or outcome.

Gas Utility Contingencies

Gas Environmental Matters: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. These sites include 23 former MGP facilities. Consumers operated the facilities on these sites for some part of their operating lives. For some of these sites, Consumers has no present ownership interest or may own only a portion of the original site.

At December 31, 2016, Consumers had a recorded liability of \$107 million for its remaining obligations for these sites. This amount represents the present value of long-term projected costs, using a discount rate of 2.57 percent and an inflation rate of 2.5 percent. The undiscounted amount of the remaining obligation is \$117 million. Consumers expects to pay the following amounts for remediation and other response activity costs in each of the next five years:

	<i>In Millions</i>				
	2017	2018	2019	2020	2021
Remediation and other response activity costs	\$ 35	\$ 14	\$ 19	\$ 10	\$ 5

Consumers periodically reviews these cost estimates. Any significant change in the underlying assumptions, such as an increase in the number of sites, changes in remediation techniques, or legal and regulatory requirements, could affect Consumers' estimates of annual response activity costs and the MGP liability.

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers over a ten-year period. At December 31, 2016, Consumers had a regulatory asset of \$139 million related to the MGP sites.

Consumers estimates that its liability to perform remediation and other response activities at NREPA sites other than the MGP sites could reach \$3 million. At December 31, 2016, Consumers had a recorded liability of less than \$1 million, the minimum amount in the range of its estimated probable liability, as no amount in the range was considered a better estimate than any other amount.

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Guarantees

Presented in the following table are Consumers' guarantees at December 31, 2016:

Guarantee Description	Issue Date	Expiration Date	<i>In Millions</i>	
			Maximum Obligation	Carrying Amount
Guarantee ¹	July 2011	Indefinite	\$ 30	\$ -

¹ This obligation comprises a guarantee provided to the U.S. Department of Energy in connection with a settlement agreement regarding damages resulting from the department's failure to accept spent nuclear fuel from nuclear power plants formerly owned by Consumers.

Additionally, in the normal course of business, Consumers has entered into various agreements containing tax and other indemnity provisions for which it is unable to estimate the maximum potential obligation. The carrying value of these indemnity obligations is \$1 million. Consumers considers the likelihood that it would be required to perform or incur substantial losses related to these indemnities to be remote.

Other Contingencies

Michigan Sales and Use Tax Litigation: In 2010, the Michigan Department of Treasury finalized a sales and use tax audit of Consumers for the period from October 1997 through December 2004. It determined that Consumers' electric distribution equipment and its natural gas system were not eligible for an industrial-processing exemption and therefore were subject to the use tax. Consumers paid the tax for the period from 1997 through 2004 and filed a claim in the Michigan Court of Claims disputing the tax determination. Consumers continued to apply the industrial-processing exemption for the years subsequent to 2004.

In December 2015 and June 2016, Consumers and the Michigan Department of Treasury reached settlements under which the Michigan Department of Treasury agreed to refund to Consumers \$60 million of use tax that Consumers paid on its electric distribution equipment and its natural gas system from 1997 through 2015. This amount comprised a \$42 million refund of taxes paid, a \$12 million refund of interest paid, and \$6 million of interest owed to Consumers.

In December 2015, Consumers recognized the 2015 settlement, which totaled \$37 million, in its consolidated financial statements. Accordingly, Consumers recorded a \$12 million reduction in other interest expense, \$6 million in interest income, and a \$19 million reduction in plant, property, and equipment for the portion of the taxes paid that had originally been capitalized as a cost of equipment. Consumers also recorded an additional \$5 million reduction in general taxes for the elimination of a loss contingency previously recorded for this matter.

In June 2016, Consumers received \$13 million of the total settlement amount and recorded a note receivable for the remainder, of which \$30 million will be received in 2017 and \$17 million in 2018. Also in June 2016, Consumers recorded a \$4 million reduction in maintenance and other operating expenses, and the remainder of the settlement amount as a reduction in plant, property, and equipment for the portion of the taxes paid that had originally been capitalized as a cost of equipment.

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Other: In addition to the matters disclosed in this Note and Note 3, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies arising in the ordinary course of business to which Consumers is a party. These other lawsuits and proceedings may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings will not have a material negative effect on its consolidated results of operations, financial condition, or liquidity.

Contractual Commitments

Purchase Obligations: Purchase obligations arise from long-term contracts for the purchase of commodities and related services, and construction and service agreements. The commodities and related services include long-term PPAs, natural gas and associated transportation, and coal and associated transportation. Related-party PPAs are between Consumers and certain affiliates of CMS Enterprises. Presented in the following table are Consumers' contractual purchase obligations at December 31, 2016 for each of the periods shown:

	<i>In Millions</i>						
	Payments Due						
	Total	2017	2018	2019	2020	2021	Beyond 2021
<i>PPAs</i>							
MCV PPA	\$ 3,010	\$ 326	\$ 331	\$ 330	\$ 344	\$ 325	\$ 1,354
Palisades PPA	1,994	354	365	376	388	398	113
Related-party PPAs	899	81	82	86	88	88	474
Other PPAs	3,453	247	253	229	231	233	2,260
Total PPAs	\$ 9,356	\$ 1,008	\$ 1,031	\$ 1,021	\$ 1,051	\$ 1,044	\$ 4,201
Other	1,651	895	347	157	102	19	131

MCV PPA: Consumers has a 35-year PPA that began in 1990 with the MCV Partnership to purchase 1,240 MW of electricity. The MCV PPA, as amended and restated, provides for:

- a capacity charge of \$10.14 per MWh of available capacity
- a fixed energy charge based on Consumers' annual average baseload coal generating plant operating and maintenance cost, fuel inventory, and administrative and general expenses
- a variable energy charge based on the MCV Partnership's cost of production when the plant is dispatched
- a \$5 million annual contribution by the MCV Partnership to a renewable resources program
- an option for Consumers to extend the MCV PPA for five years or purchase the MCV Facility at the conclusion of the MCV PPA's term in March 2025

Capacity and energy charges under the MCV PPA were \$305 million in 2016, \$282 million in 2015, and \$300 million in 2014.

Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase virtually all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. For all delivered energy, the Palisades PPA has escalating capacity and variable energy charges. Total capacity

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and energy charges under the Palisades PPA were \$363 million in 2016, \$352 million in 2015, and \$302 million in 2014. In December 2016, Consumers and Entergy reached an agreement to terminate the PPA in May 2018, subject to timely receipt of certain MPSC approvals. The payments due reflect the original terms of the PPA. For further details about Palisades, see Note 9, Leases and Palisades Financing.

Other PPAs: Consumers has PPAs expiring through 2036 with various counterparties. The majority of the PPAs have capacity and energy charges for delivered energy. Capacity and energy charges under these PPAs were \$348 million in 2016, \$347 million in 2015, and \$354 million in 2014.

5: FINANCINGS AND CAPITALIZATION

Presented in the following table is Consumers' long-term debt at December 31:

<i>In Millions</i>				
	Interest Rate (%)	Maturity	2016	2015
<i>First mortgage bonds¹</i>	5.500	2016	\$ -	\$ 173
	5.150	2017	250	250
	3.210	2017	100	100
	5.650	2018	250	250
	6.125	2019	350	350
	6.700	2019	500	500
	5.650	2020	300	300
	3.770	2020	100	100
	5.300	2022	250	250
	2.850	2022	375	375
	3.375	2023	325	325
	3.190	2024	52	52
	3.125	2024	250	250
	3.390	2027	35	35
	5.800	2035	175	175
	6.170	2040	50	50
	4.970	2040	50	50
	4.310	2042	263	263
	3.950	2043	425	425
	4.100	2045	250	250
	3.250	2046	450	-
	4.350	2064	250	250
Total first mortgage bonds			\$ 5,050	\$ 4,773
Securitization bonds	2.790 ²	2020-2029 ³	328	353
Senior notes	6.875	2018	180	180
Tax-exempt pollution control revenue bonds	various	2018-2035	103	103
Total principal amount outstanding			\$ 5,661	\$ 5,409
Current amounts			(375)	(198)
Net unamortized discounts			(8)	(5)
Unamortized issuance costs			(25)	(23)
Total long-term debt			\$ 5,253	\$ 5,183

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- ¹ The weighted-average interest rate for Consumers' first mortgage bonds was 4.57 percent at December 31, 2016 and 4.73 percent at December 31, 2015.
- ² The weighted-average interest rate for Consumers' securitization bonds issued through its subsidiary Consumers 2014 Securitization Funding was 2.79 percent at December 31, 2016 and 2.69 percent at December 31, 2015.
- ³ Principal and interest payments are made semiannually.

Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2016:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
<i>Debt issuances</i>				
First mortgage bonds	\$ 450	3.250 %	August 2016	August 2046
<i>Debt retirements</i>				
First mortgage bonds	\$ 173	5.500 %	August 2016	August 2016

First Mortgage Bonds: Consumers secures its first mortgage bonds by a mortgage and lien on substantially all of its property. Consumers' ability to issue first mortgage bonds is restricted by certain provisions in the First Mortgage Bond Indenture and the need for regulatory approvals under federal law. Restrictive issuance provisions in the First Mortgage Bond Indenture include achieving a two-times interest coverage ratio and having sufficient unfunded net property additions.

Regulatory Authorization for Financings: Consumers is required to maintain FERC authorization for financings. In June 2016, Consumers received authorization from FERC to have outstanding, at any one time, up to \$800 million of secured and unsecured short-term securities for general corporate purposes. At December 31, 2016, Consumers had entered into short-term borrowing programs allowing it to issue up to \$800 million in short-term securities; \$398 million of securities were outstanding under these programs. FERC has also authorized Consumers to issue and sell up to \$1.8 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was \$1.3 billion at December 31, 2016. The authorizations were effective July 1, 2016 and terminate June 30, 2018. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

Securitization Bonds: Certain regulatory assets held by Consumers' subsidiary, Consumers 2014 Securitization Funding, collateralize Consumers' securitization bonds. The bondholders have no recourse to Consumers' assets except for those held by the subsidiary that issued the bonds. Consumers collects securitization surcharges to cover the principal and interest on the bonds as well as certain other qualified costs. The surcharges collected are remitted to a trustee and are not available to creditors of Consumers or creditors of Consumers' affiliates other than the subsidiary that issued the bonds.

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Debt Maturities: At December 31, 2016, the aggregate annual contractual maturities for long-term debt for the next five years were:

	<i>In Millions</i>				
	2017	2018	2019	2020	2021
Long-term debt	\$ 375	\$ 523	\$ 876	\$ 426	\$ 27

Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2016:

	<i>In Millions</i>			
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
May 27, 2021 ^{1,3}	\$ 650	\$ -	\$ 7	\$ 643
November 23, 2018 ^{2,3}	250	-	-	250
May 9, 2018 ³	30	-	30	-

¹ In May 2016, the expiration date of this revolving credit agreement was extended from 2020 to 2021.

² In November 2016, the expiration date of this revolving credit agreement was extended from 2017 to 2018.

³ Obligations under this facility are secured by first mortgage bonds of Consumers.

Short-term Borrowings: Under Consumers' commercial paper program, Consumers may issue, in one or more placements, commercial paper notes with maturities of up to 365 days and that bear interest at fixed or floating rates. These issuances are supported by Consumers' \$650 million revolving credit facility and may have an aggregate principal amount outstanding of up to \$500 million. While the amount of outstanding commercial paper does not reduce the revolver's available capacity, Consumers does not intend to issue commercial paper in an amount exceeding the available revolver capacity. At December 31, 2016, \$398 million of commercial paper notes with a weighted-average annual interest rate of 1.14 percent were outstanding under this program and are recorded as current notes payable on Consumers' consolidated balance sheets.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2016, Consumers had \$1.0 billion of unrestricted retained earnings available to pay dividends on its common stock to CMS Energy. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from FERC suggest that under a variety of circumstances dividends from Consumers on its common stock would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay dividends on its common stock in excess of retained earnings would be based on specific facts and circumstances and would be subject to a formal regulatory filing process.

For the year ended December 31, 2016, Consumers paid \$499 million in dividends on its common stock to CMS Energy.

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Preferred Stock: Presented in the following table are details about Consumers' preferred stock outstanding:

	Series	Optional Redemption Price	Number of Shares Outstanding	Balance Outstanding (In Millions)	
December 31				2016	2015
Cumulative, \$100 par value, authorized 7,500,000 shares, with no mandatory redemption	\$ 4.50	\$ 110.00	373,148	\$ 37	\$ 37

6: FAIR VALUE MEASUREMENTS

Accounting standards define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. When measuring fair value, Consumers is required to incorporate all assumptions that market participants would use in pricing an asset or liability, including assumptions about risk. A fair value hierarchy prioritizes inputs used to measure fair value according to their observability in the market. The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are observable, market-based inputs, other than Level 1 prices. Level 2 inputs may include quoted prices for similar assets or liabilities in active markets, quoted prices in inactive markets, and inputs derived from or corroborated by observable market data.
- Level 3 inputs are unobservable inputs that reflect Consumers' own assumptions about how market participants would value its assets and liabilities.

Consumers classifies fair value measurements within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement in its entirety.

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Assets and Liabilities Measured at Fair Value on a Recurring Basis

Presented in the following table are Consumers' assets and liabilities recorded at fair value on a recurring basis:

December 31	<i>In Millions</i>	
	2016	2015
<i>Assets¹</i>		
Restricted cash equivalents	\$ 19	\$ 19
CMS Energy common stock	33	29
Nonqualified deferred compensation plan assets	8	7
<i>DB SERP</i>		
Cash equivalents	2	2
Mutual funds	102	104
<i>Derivative instruments</i>		
Commodity contracts	1	1
Total	\$ 165	\$ 162
<i>Liabilities¹</i>		
Nonqualified deferred compensation plan liabilities	\$ 8	\$ 7
Total	\$ 8	\$ 7

¹ All assets and liabilities were classified as Level 1 with the exception of commodity contracts, which were classified as Level 3.

Restricted Cash Equivalents: Restricted cash equivalents consist of money market funds with daily liquidity.

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted NAVs. Consumers values its nonqualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect what is owed to the plan participants in accordance with their investment elections. Consumers reports the assets in other non-current assets and the liabilities in other non-current liabilities on its consolidated balance sheets.

DB SERP Assets: The DB SERP cash equivalents consist of a money market fund with daily liquidity. The DB SERP invests in mutual funds that hold primarily fixed-income instruments of varying maturities. In order to meet their investment objectives, the funds hold investment-grade debt securities, and may invest a portion of their assets in high-yield securities, foreign debt, and derivative instruments. Consumers values these funds using the daily quoted NAVs. Consumers reports its DB SERP assets in other non-current assets on its consolidated balance sheets. For additional details about DB SERP securities, see Note 7, Financial Instruments.

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Derivative Instruments: Consumers values its derivative instruments using either a market approach that incorporates information from market transactions, or an income approach that discounts future expected cash flows to a present value amount. Consumers' derivatives are classified as Level 3.

The majority of these derivatives are FTRs. Due to the lack of quoted pricing information, Consumers determines the fair value of its FTRs based on Consumers' average historical settlements.

Assets and Liabilities Measured at Fair Value on a Recurring Basis Using Significant Level 3 Inputs

Presented in the following table are reconciliations of changes in the fair values of Consumers' Level 3 assets:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
Balance at beginning of period	\$ 1	\$ 1	\$ 4
Total gains included in earnings ¹	1	-	-
Total gains (losses) offset through regulatory accounting	(2)	2	(15)
Purchases	2	-	(1)
Settlements	(1)	(2)	13
Balance at end of period	\$ 1	\$ 1	\$ 1

¹ Consumers records realized gains and losses for Level 3 recurring fair value measurements in earnings as a component of maintenance and other operating expenses on its consolidated statements of income.

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7: FINANCIAL INSTRUMENTS

Presented in the following table are the carrying amounts and fair values, by level within the fair value hierarchy, of Consumers' financial instruments that are not recorded at fair value. The table excludes cash, cash equivalents, short-term financial instruments, and trade accounts receivable and payable whose carrying amounts approximate their fair values. For information about assets and liabilities recorded at fair value and for additional details regarding the fair value hierarchy, see Note 6, Fair Value Measurements.

	<i>In Millions</i>									
	December 31, 2016					December 31, 2015				
	Carrying Amount	Fair Value				Carrying Amount	Fair Value			
		Total	Level				Total	Level		
		1	2	3			1	2	3	
<i>Assets</i>										
Long-term receivables ¹	\$ 22	\$ 22	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Notes receivable ²	45	45	-	-	45	-	-	-	-	-
<i>Liabilities</i>										
Long-term debt ³	5,628	5,903	-	4,940	963	5,381	5,684	-	4,733	951

¹ Includes current accounts receivable of \$12 million at December 31, 2016.

² Includes current portion of notes receivable of \$29 million at December 31, 2016.

³ Includes current portion of long-term debt of \$375 million at December 31, 2016 and \$198 million at December 31, 2015.

Consumers estimates the fair value of its long-term debt using quoted prices from market trades of the debt, if available. In the absence of quoted prices, Consumers calculates market yields and prices for the debt using a matrix method that incorporates market data for similarly rated debt. Depending on the information available, other valuation techniques and models may be used that rely on assumptions that cannot be observed or confirmed through market transactions.

The effects of third-party credit enhancements are excluded from the fair value measurements of long-term debt. At December 31, 2016 and 2015, Consumers' long-term debt included \$103 million principal amount that was supported by third-party credit enhancements.

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Presented in the following table are Consumers' investment securities classified as available for sale:

	<i>In Millions</i>							
	December 31, 2016				December 31, 2015			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
<i>DB SERP</i>								
Mutual funds	\$ 102	\$ -	\$ -	\$ 102	\$ 108	\$ -	\$ 4	\$ 104
CMS Energy common stock	4	29	-	33	4	25	-	29

The mutual funds hold primarily fixed-income instruments of varying maturities.

Consumers determined that the unrealized losses on the mutual funds in the DB SERP were other than temporary at December 31, 2016. Accordingly, Consumers reclassified net unrealized losses of \$4 million (\$2 million, net of tax) from AOCI to other expense on the consolidated statements of income and established a new cost basis of \$102 million for these investments, which was equal to fair value at December 31, 2016.

Presented in the following table is a summary of the sales activity for Consumers' investment securities:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
Proceeds from sales of investment securities	\$ 4	\$ 2	\$ 6

The sales proceeds for all periods represent sales of investments that were held within the DB SERP and classified as available for sale. Realized gains and losses on the sales were insignificant for Consumers during each period.

Consumers recognized a gain of \$9 million in 2015 from transferring shares of CMS Energy common stock to a related charitable foundation. The gain reflected the excess of fair value over cost of the stock donated and were recorded in other income on Consumers' consolidated statements of income. Consumers did not transfer shares in 2016 or 2014.

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8: PLANT, PROPERTY, AND EQUIPMENT

Presented in the following table are details of Consumers' plant, property, and equipment:

<i>In Millions</i>			
December 31	Estimated Depreciable Life in Years	2016	2015
<i>Plant, property, and equipment, gross</i>			
<i>Electric</i>			
Generation	22 - 125	\$ 5,900	\$ 4,925
Distribution	20 - 75	7,149	6,809
Transmission	46 - 75	59	-
Other	5 - 50	1,137	1,039
Assets under capital leases and financing obligation		295	286
<i>Gas</i>			
Distribution	28 - 80	3,806	3,497
Transmission	17 - 75	1,124	981
Underground storage facilities ¹	29 - 65	630	601
Other	5 - 50	708	630
Capital leases		15	14
Other non-utility property	8 - 51	15	15
Plant, property, and equipment, gross		\$ 20,838	\$ 18,797
Construction work in progress		759	1,467
Less accumulated depreciation and amortization		(5,994)	(5,676)
Total plant, property, and equipment²		\$ 15,603	\$ 14,588

¹ Underground storage includes base natural gas of \$26 million at December 31, 2016 and 2015. Base natural gas is not subject to depreciation.

² For the year ended December 31, 2016, Consumers' plant additions were \$2.3 billion and plant retirements were \$285 million. For the year ended December 31, 2015, Consumers' plant additions were \$1.4 billion and plant retirements were \$187 million.

Capitalization: Consumers records plant, property, and equipment at original cost when placed into service. The cost includes labor, material, applicable taxes, overhead such as pension and other benefits, and AFUDC, if applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process.

With the exception of utility property for which the remaining book value has been securitized, mothballed utility property stays in rate base and continues to be depreciated at the same rate as before the mothball period. When utility property is retired or otherwise disposed of in the ordinary course of business, Consumers records the original cost to accumulated depreciation, along with associated cost of removal, net of salvage. Consumers recognizes gains or losses on the retirement or disposal of non-regulated assets in income. Consumers records cost of removal collected from customers, but not spent, as a regulatory liability.

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Software: Consumers capitalizes the costs to purchase and develop internal-use computer software. These costs are expensed evenly over the estimated useful life of the internal-use computer software. If computer software is integral to computer hardware, then its cost is capitalized and depreciated with the hardware.

AFUDC: Consumers capitalizes AFUDC on regulated major construction projects, except pollution control facilities on its fossil-fuel-fired power plants. AFUDC represents the estimated cost of debt and authorized return-on-equity funds used to finance construction additions. Consumers records the offsetting credit as a reduction of interest for the amount representing the borrowed funds component and as other income for the equity funds component on the consolidated statements of income. When construction is completed and the property is placed in service, Consumers depreciates and recovers the capitalized AFUDC from customers over the life of the related asset. Presented in the following table are Consumers' composite AFUDC capitalization rates:

Years Ended December 31	2016	2015	2014
AFUDC capitalization rate	7.0 %	7.1 %	7.2 %

Electric Transmission: In October 2015, Consumers became registered under NERC standards as a transmission owner, transmission planner, and transmission operator. Consumers had previously received approval from the MPSC in 2014 and from FERC in 2015 to reclassify \$34 million of net plant assets from distribution to transmission. In March 2016, Consumers received FERC approval to begin collecting transmission revenues under MISO's transmission tariff effective April 2016. Consumers completed the reclassification of plant assets from distribution to transmission in April 2016.

Electric Plant Purchase: In December 2015, Consumers completed the purchase of a 540-MW natural gas-fueled electric generating plant located in Jackson, Michigan for \$155 million from AlphaGen Power LLC and DPC Juniper, LLC, affiliates of JPMorgan Chase & Co. Consumers purchased the plant to help address its future capacity requirements.

Consumers accounted for the purchase as a business combination and prepared a valuation analysis of the assets acquired and liabilities assumed to determine their fair values. The cash consideration of \$155 million was allocated based on the underlying fair values of the assets acquired, which were primarily plant, property, and equipment, and the liabilities assumed. No goodwill was recorded as a result of this purchase. The pro forma results of operations have not been presented, as the effects of the acquisition would not have been material to Consumers' consolidated results of operations in 2015.

Assets Under Capital Leases and Financing Obligation: Presented in the following table are further details about changes in Consumers' assets under capital leases and financing obligation:

Years Ended December 31	<i>In Millions</i>	
	2016	2015
Balance at beginning of period	\$ 300	\$ 295
Additions	13	17
Net retirements and other adjustments	(3)	(12)
Balance at end of period	\$ 310	\$ 300

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Assets under capital leases and financing obligation are presented as gross amounts. Accumulated amortization of assets under capital leases and financing obligation was \$172 million at December 31, 2016 and \$152 million at December 31, 2015.

Depreciation and Amortization: Presented in the following table are further details about Consumers' accumulated depreciation and amortization:

December 31	<i>In Millions</i>	
	2016	2015
Utility plant assets	\$ 5,993	\$ 5,674
Non-utility plant assets	1	2

Consumers depreciates utility property on an asset-group basis, in which it applies a single MPSC-approved depreciation rate to the gross investment in a particular class of property within the electric and gas segments. Consumers performs depreciation studies periodically to determine appropriate group lives. Presented in the following table are the composite depreciation rates for Consumers' segment properties:

Years Ended December 31	2016	2015	2014
Electric utility property	3.9 %	3.5 %	3.5 %
Gas utility property	2.9	2.8	2.8
Other property	9.8	8.7	7.7

Consumers records property repairs and minor property replacement as maintenance expense. Consumers records planned major maintenance activities as operating expense unless the cost represents the acquisition of additional long-lived assets or the replacement of an existing long-lived asset.

Presented in the following table are the components of Consumers' depreciation and amortization expense:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
Depreciation expense – plant, property, and equipment	\$ 680	\$ 586	\$ 546
<i>Amortization expense</i>			
Software	95	69	49
Other intangible assets	3	4	3
Securitized regulatory assets	25	83	75
Other regulatory assets	-	2	5
Total depreciation and amortization expense	\$ 803	\$ 744	\$ 678

Presented in the following table is Consumers' estimated amortization expense on intangible assets for each of the next five years:

	<i>In Millions</i>				
	2017	2018	2019	2020	2021
Intangible assets amortization expense	\$ 114	\$ 119	\$ 111	\$ 94	\$ 77

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Intangible Assets: Included in net plant, property, and equipment are intangible assets. Presented in the following table are details about Consumers' intangible assets:

Description	Amortization Life in Years	December 31, 2016		December 31, 2015	
		Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
		Software development	3 - 15	\$ 845	\$ 363
Rights of way	50 - 75	155	48	153	46
Franchises and consents	5 - 30	15	8	15	8
Leasehold improvements	various ²	7	6	7	5
Other intangibles	various	21	15	21	15
Total		\$ 1,043	\$ 440	\$ 925	\$ 365

¹ For the year ended December 31, 2016, Consumers' intangible asset additions were \$141 million and intangible asset retirements were \$23 million. For the year ended December 31, 2015, Consumers' intangible asset additions were \$140 million and there were no retirements.

² Leasehold improvements are amortized over the life of the lease, which may change whenever the lease is renewed or extended.

Jointly Owned Regulated Utility Facilities

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2016:

	<i>In Millions, Except Ownership Share</i>		
	J.H. Campbell Unit 3	Ludington	Distribution
Ownership share	93.3 %	51.0 %	various
Utility plant in service	\$ 1,648	\$ 291	\$ 206
Accumulated depreciation	(529)	(150)	(63)
Construction work in progress	13	157	7
Net investment	\$ 1,132	\$ 298	\$ 150

Consumers includes its share of the direct expenses of the jointly owned plants in operating expenses. Consumers shares operation, maintenance, and other expenses of these jointly owned utility facilities in proportion to each participant's undivided ownership interest. Consumers is required to provide only its share of financing for the jointly owned utility facilities.

9: LEASES AND PALISADES FINANCING

Consumers leases various assets, including railcars, service vehicles, gas pipeline capacity, and buildings. In addition, Consumers accounts for a number of its PPAs as capital and operating leases.

Operating leases for coal-carrying railcars have original lease terms ranging from one to 15 years, expiring without extension provisions over the next seven years and with extension provisions over the next ten years. These leases contain fair market value extension and buyout provisions. Capital leases for Consumers' vehicle fleet operations have a maximum term of 120 months with some having end-of-lease

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rental adjustment clauses based on the proceeds received from the sale or disposition of the vehicles, and others having fixed-percentage purchase options.

Consumers has capital leases for gas transportation pipelines to the D.E. Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the D.E. Karn generating complex has a term of 15 years with a provision to extend the contract from month to month. The remaining term of the contract was five years at December 31, 2016. The capital lease for the gas transportation pipeline to Zeeland has a term of five years with a renewal provision of an additional five years at the end of the contract. The remaining term of the contract was one year at December 31, 2016. The remaining terms of Consumers' long-term PPAs accounted for as leases range between one and 16 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

Presented in the following table are Consumers' minimum lease expense and contingent rental expense.

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
<i>Minimum operating lease expense</i>			
PPAs	\$ 6	\$ 6	\$ 6
Other agreements	14	19	19
Contingent rental expense ¹	82	82	85

¹ Contingent rental expense is related to capital and operating lease PPAs and is based on delivery of energy and capacity in excess of minimum lease payments.

Consumers is authorized by the MPSC to record operating lease payments as operating expense and recover the total cost from customers.

Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2016.

	<i>In Millions</i>		
	Capital Leases	Palisades Financing	Operating Leases
2017	\$ 15	\$ 17	\$ 20
2018	14	16	16
2019	14	15	10
2020	12	14	10
2021	11	14	10
2022 and thereafter	25	3	15
Total minimum lease payments	\$ 91	\$ 79	\$ 81
Less imputed interest	28	10	
Present value of net minimum lease payments	\$ 63	\$ 69	
Less current portion	9	13	
Non-current portion	\$ 54	\$ 56	

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Palisades Financing

In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to purchase virtually all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers accounted for this transaction as a financing because of its continuing involvement with Palisades through security provided to Entergy for the PPA obligation and other arrangements. Palisades has therefore remained on Consumers' consolidated balance sheets and Consumers has continued to depreciate it. At the time of the sale, Consumers recorded the sales proceeds as a financing obligation, and has subsequently recorded a portion of the payments under the PPA as interest expense and as a reduction of the financing obligation. Total amortization and interest charges under the financing were \$17 million for the year ended December 31, 2016, \$18 million for the year ended December 31, 2015, and \$19 million for the year ended December 31, 2014. At December 31, 2016, the Palisades asset and financing obligation both had a balance of \$69 million.

The prices that Consumers pays under the PPA, and which it recovers from its electric customers through the PSCR, are presently higher than the cost to purchase electricity from the market. In December 2016, Consumers and Entergy reached an agreement to terminate the PPA in May 2018. In exchange for early termination, Consumers agreed to pay Entergy \$172 million on the termination date.

The agreement is contingent upon Consumers' receipt of an MPSC order authorizing it to recover the termination payment from its electric customers. Consumers has indicated to the MPSC that it plans to request authorization to recover the termination payment through securitization. In an order issued in January 2017, the MPSC indicated that it will make a final determination on the securitization filing by September 2017, after full evaluation of the prudence of the termination payment and of how the termination will impact Michigan's electric reliability and resource adequacy. If the MPSC does not approve Consumers' request by September 30, 2017, the agreement will be null and void (unless otherwise extended) and the PPA will continue until April 2022 under its original terms. The amounts shown in the table above reflect the original terms of the PPA.

Because Consumers accounted for its sale of Palisades to Entergy as a financing transaction, the early termination of the PPA represents a substantial modification of the terms of an existing debt instrument, and Consumers will therefore account for the termination agreement as an extinguishment of debt. Accordingly, in the period in which the termination agreement becomes effective, Consumers will remove from its consolidated balance sheets the existing financing obligation and will record a new financing obligation and a regulatory asset. Consumers will amortize the new financing obligation and will continue to depreciate the Palisades asset until the date of the PPA termination in May 2018 (assuming such termination occurs), when it will recognize the sale of Palisades.

10: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. If a reasonable estimate of fair value cannot be made in the period in which the ARO is incurred, such as for assets with indeterminate lives, the liability is recognized when a reasonable estimate of fair value can be made. Consumers has not recorded liabilities for assets that have insignificant cumulative disposal costs, such as substation batteries.

Consumers calculates the fair value of ARO liabilities using an expected present-value technique that reflects assumptions about costs and inflation, and uses a credit-adjusted risk-free rate to discount the

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expected cash flows. As a regulated entity, Consumers defers the effects of any changes in assumptions on the fair values of its ARO liabilities, adjusting the associated regulatory assets or liabilities rather than recognizing such effects in earnings.

Presented below are the categories of assets that Consumers has legal obligations to remove at the end of their useful lives and for which it has an ARO liability recorded:

Company and ARO Description	In-Service Date	Long-Lived Assets
Closure of coal ash disposal areas	Various	Generating plants coal ash areas
Gas distribution cut, purge, and cap	Various	Gas distribution mains and services
Asbestos abatement	1973	Electric and gas utility plant
Closure of renewable generation assets	2012, 2014, 2016	Wind and solar generation facilities

No assets have been restricted for purposes of settling AROs.

Presented in the following tables are the changes in Consumers' ARO liabilities:

In Millions

ARO Description	ARO Liability		Settled	Accretion	Cash flow Revisions	ARO Liability
	12/31/2015	Incurred				12/31/2016
Coal ash disposal areas	\$ 200	\$ -	\$ (8)	\$ 9	\$ -	\$ 201
Gas distribution cut, purge, and cap	178	2	(9)	11	-	182
Asbestos abatement	54	-	(1)	3	-	56
Renewable generation assets	6	1	-	-	-	7
Total	\$ 438	\$ 3	\$ (18)	\$ 23	\$ -	\$ 446

In Millions

ARO Description	ARO Liability		Settled	Accretion	Cash flow Revisions	ARO Liability
	12/31/2014	Incurred				12/31/2015
Coal ash disposal areas	\$ 120	\$ -	\$ -	\$ 6	\$ 74	\$ 200
Gas distribution cut, purge, and cap	162	11	(6)	11	-	178
Asbestos abatement	51	-	-	3	-	54
Renewable generation assets	6	-	-	-	-	6
Total	\$ 339	\$ 11	\$ (6)	\$ 20	\$ 74	\$ 438

In 2015, Consumers increased its ARO liability for coal ash disposal areas. The increase was attributable to proposed changes in state regulations based on the EPA's final rule regarding CCRs, which provided Consumers with sufficient information to reasonably estimate an additional ARO liability associated with closure work at certain waste management facilities.

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11: RETIREMENT BENEFITS

Benefit Plans: Consumers provides pension, OPEB, and other retirement benefits to employees under a number of different plans. These plans include:

- a non-contributory, qualified DB Pension Plan (closed to new non-union participants as of July 1, 2003 and closed to new union participants as of September 1, 2005)
- a qualified Cash Balance Pension Plan for certain employees hired between July 1, 2003 and August 31, 2005
- a non-contributory, qualified DCCP for employees hired on or after September 1, 2005
- benefits to certain management employees under a non-contributory, nonqualified DB SERP (closed to new participants as of March 31, 2006)
- a non-contributory, nonqualified DC SERP for certain management employees hired or promoted on or after April 1, 2006
- a contributory, qualified defined contribution 401(k) plan
- health care and life insurance benefits under an OPEB Plan

DB Pension Plan: Participants in the DB Pension Plan include present and former employees of CMS Energy and Consumers, including certain present and former affiliates and subsidiaries. DB Pension Plan trust assets are not distinguishable by company.

DCCP and Cash Balance Pension Plan: Consumers provides an employer contribution to the DCCP 401(k) plan for employees hired on or after September 1, 2005. The contribution ranges from five to seven percent of base pay, depending on years of service. Employees are not required to contribute in order to receive the plan's employer contribution.

Participants in the Cash Balance Pension Plan, effective July 1, 2003 to August 31, 2005, also participate in the DCCP as of September 1, 2005. Additional pay credits under the Cash Balance Pension Plan were discontinued as of September 1, 2005. DCCP expense was \$19 million for the year ended December 31, 2016, \$16 million for the year ended December 31, 2015, and \$13 million for the year ended December 31, 2014.

DB SERP: The DB SERP is a nonqualified plan as defined by the Internal Revenue Code. DB SERP benefits are paid from a rabbi trust established in 1988. DB SERP rabbi trust earnings are taxable. Presented in the following table are the fair values of trust assets, ABO, and contributions for the DB SERP:

Years Ended December 31	<i>In Millions</i>	
	2016	2015
Trust assets	\$ 104	\$ 106
ABO	101	97
Contributions	-	17

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DC SERP: On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. Trust assets were \$3 million and \$2 million at December 31, 2016 and 2015 and are included in other non-current assets on Consumers' consolidated balance sheets. DC SERP expense was less than \$1 million for each of the years ended December 31, 2016, 2015, and 2014.

401(k) Plan: The 401(k) plan employer match equals 100 percent of eligible contributions up to the first three percent of an employee's wages and 50 percent of eligible contributions up to the next two percent of an employee's wages. The total 401(k) plan cost was \$23 million for the year ended December 31, 2016, \$19 million for the year ended December 31, 2015, and \$18 million for the year ended December 31, 2014.

OPEB Plan: Participants in the OPEB Plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for DB Pension Plan disability retirement or are disabled and covered by the DCCP and who have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 7.00 percent in 2017 and 7.25 percent in 2016 for those under 65 and would increase 7.75 percent in 2017 and 8.00 percent in 2016 for those over 65. The rate of increase was assumed to decline to 4.75 percent by 2027 and thereafter for all retirees.

The assumptions used in the health care cost-trend rate affect service, interest, and PBO costs. Presented in the following table are the effects of a one-percentage-point change in the health care cost-trend assumption:

Year Ended December 31, 2016	<i>In Millions</i>	
	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 13	\$ (10)
Effect on PBO	196	(159)

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Assumptions: Presented in the following table are the weighted-average assumptions used in Consumers' retirement benefits plans to determine benefit obligations and net periodic benefit cost:

December 31	2016	2015	2014
<i>Weighted average for benefit obligations¹</i>			
<i>Discount rate^{2,3}</i>			
DB Pension Plan	4.30 %	4.52 %	4.10 %
DB SERP	4.16	4.43	4.10
OPEB Plan	4.49	4.70	4.30
<i>Rate of compensation increase</i>			
DB Pension Plan	3.60	3.00	3.00
DB SERP	5.50	5.50	5.50
<i>Weighted average for net periodic benefit cost¹</i>			
<i>Service cost discount rate^{2,3}</i>			
DB Pension Plan	4.79	4.10	4.90
DB SERP	4.87	4.10	4.90
OPEB Plan	4.75	4.30	5.10
<i>Interest cost discount rate^{2,3}</i>			
DB Pension Plan	3.66	4.10	4.90
DB SERP	3.64	4.10	4.90
OPEB Plan	3.89	4.30	5.10
<i>Expected long-term rate of return on plan assets⁴</i>			
DB Pension Plan	7.25	7.50	7.50
OPEB Plan	7.25	7.25	7.25
<i>Rate of compensation increase</i>			
DB Pension Plan	3.00	3.00	3.00
DB SERP	5.50	5.50	5.50

¹ The mortality assumption for benefit obligations was based on the RP-2014 mortality table, with projection scales MP-2016 for 2016, MP-2015 for 2015, and MP-2014 for 2014. The mortality assumption for net periodic benefit cost for 2016 and 2015 was based on the RP-2014 mortality table, with projection scales MP-2015 for 2016 and MP-2014 for 2015, and for 2014 was based on the RP-2000 mortality table.

² The discount rate reflects the rate at which benefits could be effectively settled and is equal to the equivalent single rate resulting from a yield-curve analysis. This analysis incorporated the projected benefit payments specific to Consumers' DB Pension Plan and OPEB Plan and the yields on high-quality corporate bonds rated Aa or better.

³ In January 2016, Consumers changed the method it uses to determine the discount rate used to calculate the service cost and interest cost components of net periodic benefit costs for the DB Pension and OPEB Plans. Historically, the discount rate used for this purpose represented a single weighted-average rate derived from the yield curve used to determine the benefit obligation. Consumers has elected to use instead a full-yield-curve approach in the estimation of service cost and interest cost; this approach is more accurate in that it applies individual spot rates along the yield curve to future projected benefit payments based on the time of payment. This change represented a change in accounting estimate and did not impact years prior to 2016. As a result of changing to the full-yield-curve approach to determine the discount rate, for the year ended December 31, 2016, the service cost and interest cost components of net periodic benefit costs were reduced by \$22 million for the DB Pension Plan and \$11 million for the OPEB Plan.

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- 4 Consumers determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. Consumers considered the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. The expected long-term rate of return on DB Pension Plan assets was 7.25 percent in 2016. The actual return (loss) on DB Pension Plan assets was 8.0 percent in 2016, (2.0) percent in 2015, and 7.4 percent in 2014.

Costs: Presented in the following table are the costs (credits) and other changes in plan assets and benefit obligations incurred in Consumers' retirement benefits plans:

Years Ended December 31	DB Pension Plan and DB SERP			OPEB Plan		
	2016	2015	2014	2016	2015	2014
<i>In Millions</i>						
<i>Net periodic cost (credit)</i>						
Service cost	\$ 41	\$ 49	\$ 41	\$ 17	\$ 25	\$ 20
Interest cost	87	103	100	45	56	54
Expected return on plan assets	(143)	(134)	(131)	(80)	(86)	(83)
<i>Amortization of:</i>						
Net loss	68	93	59	22	22	3
Prior service cost (credit)	4	1	1	(40)	(40)	(40)
Net periodic cost (credit)	\$ 57	\$ 112	\$ 70	\$ (36)	\$ (23)	\$ (46)

Presented in the following table are the estimated net loss and prior service cost (credit) that will be amortized into net periodic benefit cost in 2017 from or to the associated regulatory asset:

Regulatory asset	<i>In Millions</i>	
	DB Pension Plan	OPEB Plan
	\$ 82	\$ (2)

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated period of amortization of gains and losses was ten years for the DB Pension Plan for the years ended December 31, 2016, 2015, and 2014 and for the OPEB Plan was 11 years for the year ended December 31, 2016 and 13 years for the years ended December 31, 2015 and 2014. Prior service cost (credit) amortization is established in the year in which the prior service cost (credit) first occurred, and is based on the same amortization period for all future years until the prior service cost (credit) is fully amortized. Consumers had a new prior service credit for OPEB in 2015 and new prior service cost for the DB Pension Plan in 2015. The estimated period of amortization of these new prior service costs (credits) is ten years.

Consumers determines the MRV for DB Pension Plan assets as the fair value of plan assets on the measurement date, adjusted by the gains or losses that will not be admitted into the MRV until future years. Consumers reflects each year's gain or loss in the MRV in equal amounts over a five-year period beginning on the date the original amount was determined. Consumers determines the MRV for OPEB Plan assets as the fair value of assets on the measurement date.

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Reconciliations: Presented in the following table are reconciliations of the funded status of Consumers' retirement benefits plans with its retirement benefits plans' liabilities:

Years Ended December 31	DB Pension Plan		DB SERP		OPEB Plan	
	2016	2015	2016	2015	2016	2015
Benefit obligation at beginning of period	\$ 2,403	\$ 2,547	\$ 106	\$ 111	\$ 1,188	\$ 1,336
Service cost	42	49	-	1	17	25
Interest cost	85	102	4	4	45	56
Plan amendments	-	13	-	-	-	(24)
Actuarial (gain) loss	196 ¹	(153)	4	(5)	167 ¹	(150) ¹
Benefits paid	(164)	(155)	(5)	(5)	(52)	(55)
Benefit obligation at end of period	\$ 2,562	\$ 2,403	\$ 109	\$ 106	\$ 1,365	\$ 1,188
Plan assets at fair value at beginning of period	\$ 2,013	\$ 1,979	\$ -	\$ -	\$ 1,133	\$ 1,186
Actual return on plan assets	152	(36)	-	-	103	(27)
Company contribution	100	225	5	5	-	29
Actual benefits paid	(164)	(155)	(5)	(5)	(52)	(55)
Plan assets at fair value at end of period	\$ 2,101	\$ 2,013	\$ -	\$ -	\$ 1,184	\$ 1,133
Funded status	\$ (461)²	\$ (390)	\$ (109)	\$ (106)	\$ (181)	\$ (55)

¹ The actuarial loss for 2016 was primarily the result of claims, experience, and lowering the discount rates used in calculating the plans' obligations. The actuarial gain for 2015 was primarily the result of increasing the discount rates used in calculating the plans' obligations.

² At December 31, 2016, \$441 million of the total funded status of the DB Pension Plan was attributable to Consumers, based on an allocation of expenses. At December 31, 2015, \$368 million of the total funded status of the DB Pension Plan was attributable to Consumers, based on an allocation of expenses.

Presented in the following table is the classification of Consumers' retirement benefit plans' liabilities:

December 31	In Millions	
	2016	2015
<i>Current liabilities</i>		
DB SERP	\$ 5	\$ 5
<i>Non-current liabilities</i>		
DB Pension Plan	441	368
DB SERP	104	101
OPEB Plan	181	55

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Presented in the following table are the DB Pension Plan PBO, ABO, and fair value of plan assets:

December 31	<i>In Millions</i>	
	2016	2015
DB Pension Plan PBO	\$ 2,562	\$ 2,403
DB Pension Plan ABO	2,250	2,140
Fair value of DB Pension Plan assets	2,101	2,013

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: Presented in the following table are the amounts recognized in regulatory assets and AOCI that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets and liabilities, see Note 3, Regulatory Matters.

Years Ended December 31	<i>In Millions</i>			
	DB Pension Plan and DB SERP		OPEB Plan	
	2016	2015	2016	2015
<i>Regulatory assets</i>				
Net loss	\$ 1,062	\$ 944	\$ 483	\$ 360
Prior service cost (credit)	15	19	(187)	(227)
Regulatory assets	\$ 1,077	\$ 963	\$ 296	\$ 133
<i>AOCI</i>				
Net loss	33	29	-	-
Total amounts recognized in regulatory assets and AOCI	\$ 1,110	\$ 992	\$ 296	\$ 133

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Plan Assets: Presented in the following tables are the fair values of Consumers' DB Pension Plan and OPEB Plan assets, by asset category and by level within the fair value hierarchy. For additional details regarding the fair value hierarchy, see Note 6, Fair Value Measurements.

In Millions

	DB Pension Plan					
	December 31, 2016			December 31, 2015		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 110	\$ 110	\$ -	\$ 215	\$ 215	\$ -
U.S. government and agencies securities	1	-	1	19	-	19
Corporate debt	266	-	266	243	-	243
State and municipal bonds	9	-	9	8	-	8
Foreign corporate bonds	25	-	25	16	-	16
Mutual funds	571	571	-	538	538	-
	\$ 982	\$ 681	\$ 301	\$ 1,039	\$ 753	\$ 286
Pooled funds	1,119			974		
Total	\$ 2,101			\$ 2,013		

In Millions

	OPEB Plan					
	December 31, 2016			December 31, 2015		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 39	\$ 39	\$ -	\$ 51	\$ 51	\$ -
U.S. government and agencies securities	-	-	-	3	-	3
Corporate debt	38	-	38	34	-	34
State and municipal bonds	1	-	1	1	-	1
Foreign corporate bonds	4	-	4	2	-	2
Common stocks	44	44	-	54	54	-
Mutual funds	563	563	-	456	456	-
	\$ 689	\$ 646	\$ 43	\$ 601	\$ 561	\$ 40
Pooled funds	575			607		
Total	\$ 1,264			\$ 1,208		

Cash and Short-Term Investments: Cash and short-term investments consist of money market funds with daily liquidity.

U.S. Government and Agencies Securities: U.S. government and agencies securities consist of U.S. Treasury notes and other debt securities backed by the U.S. government and related agencies. These securities were valued based on quoted market prices.

Corporate Debt: Corporate debt investments consisted of investment grade bonds of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on comparable securities of issuers with similar credit ratings.

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State and Municipal Bonds: State and municipal bonds were valued using a matrix-pricing model that incorporates Level 2 market-based information. The fair value of the bonds was derived from various observable inputs, including benchmark yields, reported securities trades, broker/dealer quotes, bond ratings, and general information on market movements for investment grade state and municipal securities normally considered by market participants when pricing such debt securities.

Foreign Corporate Bonds: Foreign corporate debt securities were valued based on quoted market prices, when available, or on yields available on comparable securities of issuers with similar credit ratings.

Common Stocks: Common stocks in the OPEB Plan consist of equity securities with low transaction costs that were actively managed and tracked by the S&P 500 Index. These securities were valued at their quoted closing prices.

Mutual Funds: Mutual funds represent shares in registered investment companies that are priced based on the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in the funds.

Pooled Funds: Pooled funds include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. Presented in the following table are the investment components of these funds:

December 31	DB Pension Plan		OPEB Plan	
	2016	2015	2016	2015
U.S. equity securities	67 %	62 %	72 %	58 %
Foreign equity securities	16	18	13	13
U.S. fixed-income securities	9	11	8	22
Foreign fixed-income securities	4	6	4	5
Alternative investments	4	3	3	2
	100 %	100 %	100 %	100 %

Since these investments were valued at their NAV as a practical expedient, they are not classified in the fair value hierarchy.

Target Asset Allocations: Consumers' target asset allocation for DB Pension Plan assets is 53 percent equity, 32 percent fixed income, and 15 percent alternative-strategy investments. This target asset allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers as well as high-yield and global bond funds. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Consumers established union and non-union VEBA trusts to fund future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers and through direct contributions from the non-utility subsidiaries. Consumers' target asset allocation for the health trusts is 50 percent equity, 30 percent fixed income, and 20 percent alternative-strategy investments. Consumers'

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target asset allocation for the life trusts is 42 percent equity, 28 percent fixed income, and 30 percent alternative-strategy investments. These target allocations are expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plans. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P SmallCap Index and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Contributions: Presented in the following table are the contributions to Consumers' OPEB Plan and DB Pension Plan:

Years Ended December 31	<i>In Millions</i>	
	2016	2015
OPEB Plan	\$ -	\$ 29
DB Pension Plan	93	209

Contributions comprise required amounts and discretionary contributions. Consumers does not plan to contribute to the OPEB or DB Pension Plans in 2017. Actual future contributions will depend on future investment performance, discount rates, and various factors related to the DB Pension Plan and OPEB Plan participants.

Following amendments to the OPEB Plan in July 2013, Consumers' OPEB costs decreased substantially and, as a result, the OPEB Plan was fully funded at December 31, 2013. In May 2014, Consumers filed an application with the MPSC requesting approval to suspend contributions to Consumers' OPEB Plan during 2014 and 2015 if the OPEB Plan continued to be fully funded. Consumers' electric and gas rates still reflect the higher OPEB costs, and previous MPSC orders required Consumers to contribute to the OPEB Plan the associated amount collected in rates annually.

In September 2014, the MPSC approved a settlement agreement addressing Consumers' OPEB Plan funding application. Under the settlement agreement, Consumers contributed \$25 million to the plan in 2014 and \$29 million in February 2015. Consumers will suspend further contributions until the MPSC determines funding requirements in future general rate cases.

Benefit Payments: Presented in the following table are the expected benefit payments for each of the next five years and the five-year period thereafter:

	<i>In Millions</i>		
	DB Pension Plan	DB SERP	OPEB Plan
2017	\$ 149	\$ 5	\$ 57
2018	155	5	61
2019	159	6	64
2020	161	7	67
2021	161	7	70
2022-2026	803	32	371

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Collective Bargaining Agreements: At December 31, 2016, unions represented 41 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and call center employees. The USW represents Zeeland employees. Union contracts expire in 2020.

12: STOCK-BASED COMPENSATION

Consumers provides a PISP to officers, employees, and non-employee directors based on their contributions to the successful management of the company. The PISP has a ten-year term, expiring in May 2024.

In 2016, all awards were in the form of restricted stock or restricted stock units. The PISP also allows for unrestricted common stock, stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2016, 2015, or 2014.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6.5 million shares from June 2014 through May 2024, nor may such awards to any recipient exceed 500,000 shares in any calendar year. Consumers may issue awards of up to 4,983,931 shares of common stock under the PISP as of December 31, 2016. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are cancelled or forfeited, may be awarded or granted again under the PISP.

All awards under the PISP vest fully upon death. Upon a change of control of CMS Energy or termination under an officer separation agreement, the awards will vest in accordance with specific officer agreements. If stated in the award, for restricted stock recipients who terminate employment due to retirement or disability, a pro-rata portion of the award will vest upon termination, with any market-based award also contingent upon the outcome of the market condition and any performance-based award contingent upon the outcome of the performance condition. The pro-rata portion is equal to the portion of the service period served between the award grant date and the employee's termination date. The remaining portion of the awards will be forfeited. All awards for directors vest fully upon retirement. Restricted shares may be forfeited if employment terminates for any other reason or if the minimum service requirements are not met, as described in the award document.

Restricted Stock Awards: Restricted stock awards for employees under the PISP are in the form of performance-based, market-based, and time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. The dividends on time-lapse restricted stock are paid in cash or in CMS Energy common stock. The dividends on performance-based and market-based restricted stock are paid in restricted shares equal to the value of the dividends. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

Performance-based restricted stock vesting is contingent on meeting at least a 36-month service requirement and a performance condition. The performance condition is based on an adjusted measure of CMS Energy's EPS growth relative to a peer group over a three-year period. The awards granted in 2016, 2015, and 2014 require a 38-month service period. Market-based restricted stock vesting is generally contingent on meeting a three-year service requirement and a market condition. The market condition is based on a comparison of CMS Energy's total shareholder return with the median total shareholder return of a peer group over the same three-year period. Depending on the outcome of the performance condition

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or the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock generally vests after a service period of three years.

Restricted Stock Units: In 2016 and 2015, Consumers granted restricted stock units to certain non-employee directors who elected to defer their restricted stock awards. The restricted stock units generally vest after a service period of one year or, if earlier, at the next annual meeting. The restricted stock units will be distributed to the recipients as shares in accordance with the directors' deferral agreements. Restricted stock units do not have voting rights, but do have dividend rights. In lieu of cash dividend payments, the dividends on restricted stock units are paid in additional units equal to the value of the dividends. These additional restricted stock units are subject to the same vesting and distribution conditions as the underlying restricted stock units. No restricted stock units were forfeited during 2016.

Presented in the following tables is the activity for restricted stock and restricted stock units under the 2009 and 2014 PISPs:

Year Ended December 31, 2016	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,557,657	\$ 29.06
<i>Granted</i>		
Restricted stock	786,328	31.77
Restricted stock units	14,907	39.12
<i>Vested</i>		
Restricted stock	(782,505)	24.39
Restricted stock units	(13,233)	33.23
Forfeited - restricted stock	(234,523)	35.17
Nonvested at end of period	1,328,631	\$ 32.41

Year Ended December 31, 2016	
<i>Granted</i>	
Time-lapse awards	180,958
Market-based awards	175,818
Performance-based awards	175,818
Restricted stock units	14,186
Dividends on market-based awards	36,646
Dividends on performance-based awards	13,704
Dividends on restricted stock units	721
Additional market-based shares based on achievement of condition	203,384
Total granted	801,235

Consumers charges the fair value of the restricted stock awards to expense over the required service period and charges the fair value of the restricted stock units to expense immediately. For performance-based awards, Consumers estimates the number of shares expected to vest at the end of the performance period based on the probable achievement of the performance objective. Performance-based and market-based restricted stock awards have graded vesting features for retirement-eligible employees, and Consumers recognizes expense for those awards on a graded vesting schedule over the required service period. Expense for performance-based and market-based restricted stock awards for non-retirement-

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eligible employees and time-lapse awards is recognized on a straight-line basis over the required service period.

The fair value of performance-based and time-lapse restricted stock and restricted stock units is based on the price of CMS Energy's common stock on the grant date. The fair value of market-based restricted stock awards is calculated on the grant date using a Monte Carlo simulation. Consumers bases expected volatilities on the historical volatility of the price of CMS Energy common stock. The risk-free rate for valuation of the market-based restricted stock awards was based on the three-year U.S. Treasury yield at the award grant date.

Presented in the following table are the most important assumptions used to estimate the fair value of the market-based restricted stock awards:

Years Ended December 31	2016	2015	2014
Expected volatility	16.7 %	14.1 %	15.6 %
Expected dividend yield	3.2	3.3	3.7
Risk-free rate	1.0	0.8	0.8

Presented in the following table is the weighted-average grant-date fair value of all awards under the PISP:

Years Ended December 31	2016	2015	2014
<i>Weighted-average grant-date fair value per share</i>			
Restricted stock granted	\$ 31.77	\$ 36.83	\$ 26.18
Restricted stock units granted	39.12	34.25	-

Presented in the following table are amounts related to restricted stock awards and restricted stock units:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
Fair value of shares that vested during the year	\$ 30	\$ 28	\$ 15
Compensation expense recognized	16	19	13
Income tax benefit recognized	6	7	5

At December 31, 2016, \$14 million of total unrecognized compensation cost was related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 1.8 years.

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13: INCOME TAXES

Consumers files a consolidated U.S. federal income tax return and a unitary Michigan income tax return with CMS Energy and its subsidiaries. Income taxes are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement.

Presented in the following table is the difference between actual income tax expense on continuing operations and income tax expense computed by applying the statutory U.S. federal income tax rate:

Years Ended December 31	<i>In Millions, Except Tax Rate</i>		
	2016	2015	2014
Income from continuing operations before income taxes	\$ 936	\$ 896	\$ 873
Income tax expense at statutory rate	328	314	306
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect	44	42	42
Accelerated flow-through of regulatory tax benefits ¹	(39)	(39)	(39)
Employee share-based awards ²	(6)	-	-
Other, net	(7)	(15)	(3)
Income tax expense	\$ 320	\$ 302	\$ 306
Effective tax rate	34.2 %	33.7 %	35.1 %

¹ Since 2014, Consumers has followed a regulatory treatment ordered by the MPSC that accelerates the return of certain income tax benefits to customers. This change, which also accelerates Consumers' recognition of the income tax benefits, reduced Consumers' income tax expense by \$39 million for each of the years ended December 31, 2016, 2015, and 2014.

² Consumers elected to adopt ASU 2016-09, *Improvements to Employee Share-Based Payment Accounting*, as of January 1, 2016. For further details on the implementation of this standard, see Note 2, New Accounting Standards.

Presented in the following table are the significant components of income tax expense on continuing operations:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
<i>Current income taxes</i>			
Federal	\$ 9	\$ 66	\$ 8
State and local	22	32	36
	\$ 31	\$ 98	\$ 44
<i>Deferred income taxes</i>			
Federal	\$ 227	\$ 153	\$ 236
State and local	45	32	29
	\$ 272	\$ 185	\$ 265
Deferred income tax credit	17	19	(3)
Tax expense	\$ 320	\$ 302	\$ 306

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Presented in the following table are the principal components of deferred income tax assets (liabilities) recognized:

December 31	<i>In Millions</i>	
	2016	2015
Employee benefits	\$ (181)	\$ (156)
Gas inventory	(65)	(96)
Plant, property, and equipment	(2,924)	(2,457)
Net regulatory tax liability	27	50
Reserves and accruals	37	30
Securitized costs	(118)	(122)
Tax loss and credit carryforwards	190	46
Other	(8)	(5)
Total net deferred income tax liabilities	\$ (3,042)	\$ (2,710)
Deferred tax assets, net of valuation reserves	\$ 254	\$ 126
Deferred tax liabilities	(3,296)	(2,836)
Total net deferred income tax liabilities	\$ (3,042)	\$ (2,710)

Deferred tax assets and liabilities are recognized for the estimated future tax effect of temporary differences between the tax basis of assets or liabilities and the reported amounts on Consumers' consolidated financial statements.

Presented in the following table are the tax loss and credit carryforwards at December 31, 2016:

	<i>In Millions</i>		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	\$ 447	\$ 157	2025 – 2036
General business credits	33	33	2032 – 2036
Total tax attributes		\$ 190	

Consumers expects to utilize fully tax loss and credit carryforwards for which no valuation allowance has been provided. It is reasonably possible that further adjustments will be made to the valuation allowances within one year.

Presented in the following table is a reconciliation of the beginning and ending amount of uncertain tax benefits:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
Balance at beginning of period	\$ 6	\$ 5	\$ 4
Additions for current-year tax positions	-	1	2
Additions for prior-year tax positions	-	1	1
Reductions for prior-year tax positions	-	(1)	(2)
Settlements	(1)	-	-
Balance at end of period	\$ 5	\$ 6	\$ 5

If recognized, all of these uncertain tax benefits would affect Consumers' annual effective tax rate in future years.

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Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest or penalties for the years ended December 31, 2016, 2015, or 2014.

In April 2014, the IRS completed its audit of the federal income tax returns of CMS Energy and its subsidiaries for 2010 and 2011. The audit resulted in no significant adjustments to Consumers' taxable income or income tax expense.

CMS Energy's federal income tax returns for 2013 and subsequent years remain subject to examination by the IRS. CMS Energy's Michigan Corporate Income Tax and Michigan Business Tax returns for 2008 and subsequent years remain subject to examination by the State of Michigan.

The amount of income taxes paid is subject to ongoing audits by federal, state, local, and foreign tax authorities, which can result in proposed assessments. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2016 were adequate for all years.

14: OTHER INCOME AND OTHER EXPENSE

Presented in the following table are the components of other income and other expense at Consumers:

Years Ended December 31	<i>In Millions</i>		
	2016	2015	2014
<i>Other income</i>			
Fee income	\$ 6	\$ 9	\$ 8
Gain on CMS Energy common stock	-	9	-
All other	2	1	2
Total other income	\$ 8	\$ 19	\$ 10
<i>Other expense</i>			
Civic and political expenditures	\$ (21)	\$ (10)	\$ (14)
Donations	(23)	(1)	(15)
Unrealized investment loss	(4)	-	-
All other	(7)	(6)	(6)
Total other expense	\$ (55)	\$ (17)	\$ (35)

15: CASH AND CASH EQUIVALENTS

Presented in the following table are the components of total cash and cash equivalents, including restricted amounts, and their location on Consumers' consolidated balance sheets.

December 31	<i>In Millions</i>	
	2016	2015
Cash and cash equivalents	\$ 131	\$ 50
Restricted cash and cash equivalents	19	19
Other non-current assets	2	2
Cash and cash equivalents, including restricted amounts	\$ 152	\$ 71

Cash and Cash Equivalents: Cash and cash equivalents include short-term, highly liquid investments with original maturities of three months or less.

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Restricted Cash and Cash Equivalents: Restricted cash and cash equivalents are held primarily for the repayment of securitization bonds. Cash and cash equivalents may also be restricted to pay other contractual obligations such as leasing of coal rail cars. These amounts are classified as current assets since they relate to payments that could or will occur within one year.

Other Non-Current Assets: The majority of cash equivalents classified as other non-current assets represent an investment in a money market fund held in the DB SERP rabbi trust. See Note 6, Fair Value Measurements and Note 11, Retirement Benefits for more information regarding the DB SERP.

16: REPORTABLE SEGMENTS

Reportable segments consist of business units defined by the products and services they offer. Consumers evaluates the performance of each segment based on its contribution to net income available to its common stockholder.

Accounting policies for Consumers' segments are as described in Note 1, Significant Accounting Policies. The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the individual segments when appropriate. Accounts are allocated among the segments when common accounts are attributable to more than one segment. The allocations are based on certain measures of business activities, such as revenue, labor dollars, customers, other operation and maintenance expense, construction expense, leased property, taxes, or functional surveys. For example, customer receivables are allocated based on revenue, and pension provisions are allocated based on labor dollars.

Inter-segment sales and transfers are accounted for at current market prices and are eliminated in consolidated net income available to common stockholder by segment.

The reportable segments for Consumers are:

- electric utility, consisting of regulated activities associated with the generation, transmission, and distribution of electricity in Michigan
- gas utility, consisting of regulated activities associated with the transportation, storage, and distribution of natural gas in Michigan

Consumers' other consolidated entities are presented within other reconciling items.

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Presented in the following tables is financial information by reportable segment:

Years Ended December 31	2016	2015	2014
<i>In Millions</i>			
<i>Operating revenue</i>			
Electric utility	\$ 4,379	\$ 4,249	\$ 4,436
Gas utility	1,685	1,916	2,363
Other reconciling items	-	-	1
Total operating revenue	\$ 6,064	\$ 6,165	\$ 6,800
<i>Depreciation and amortization</i>			
Electric utility	\$ 603	\$ 567	\$ 522
Gas utility	200	177	156
Total depreciation and amortization	\$ 803	\$ 744	\$ 678
<i>Interest charges</i>			
Electric utility	\$ 196	\$ 178	\$ 181
Gas utility	72	71	67
Other reconciling items	-	1	2
Total interest charges	\$ 268	\$ 250	\$ 250
<i>Income tax expense</i>			
Electric utility	\$ 246	\$ 224	\$ 211
Gas utility	74	78	95
Total income tax expense	\$ 320	\$ 302	\$ 306
<i>Net income available to common stockholder</i>			
Electric utility	\$ 458	\$ 437	\$ 384
Gas utility	155	154	179
Other reconciling items	1	1	2
Total net income available to common stockholder	\$ 614	\$ 592	\$ 565
<i>Plant, property, and equipment, gross</i>			
Electric utility	\$ 14,540	\$ 13,059	\$ 12,230
Gas utility	6,283	5,723	5,335
Other reconciling items	15	15	15
Total plant, property, and equipment, gross	\$ 20,838	\$ 18,797	\$ 17,580
<i>Total assets</i>			
Electric utility ¹	\$ 13,430	\$ 12,660	\$ 11,565
Gas utility ¹	6,446	5,912	5,385
Other reconciling items	70	63	874
Total assets	\$ 19,946	\$ 18,635	\$ 17,824
<i>Capital expenditures²</i>			
Electric utility	\$ 1,007	\$ 1,136	\$ 1,139
Gas utility	611	558	473
Total capital expenditures	\$ 1,618	\$ 1,694	\$ 1,612

¹ Amounts include a portion of Consumers' other common assets attributable to both the electric and gas utility businesses.

² Amounts include purchase of capital lease additions. Amounts also include a portion of Consumers' capital expenditures for plant and equipment attributable to both the electric and gas utility businesses.

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17: RELATED-PARTY TRANSACTIONS

Consumers enters into a number of transactions with related parties. These transactions include:

- purchases of electricity from affiliates of CMS Enterprises
- payments to and from CMS Energy related to parent company overhead costs
- investment in CMS Energy common stock

Transactions involving power supply purchases from certain affiliates of CMS Enterprises are based on avoided costs under the Public Utility Regulatory Policies Act of 1978, state law, and competitive bidding. The payment of parent company overhead costs is based on the use of accepted industry allocation methodologies. These payments are for costs that occur in the normal course of business.

Presented in the following table is Consumers' expense recorded from related-party transactions for the years ended December 31:

Description	Related Party	<i>In Millions</i>		
		2016	2015	2014
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 88	\$ 83	\$ 89

Amounts payable to related parties for purchased power and other services were \$24 million at December 31, 2016 and \$23 million at December 31, 2015.

Accounts receivable from related parties were \$9 million at December 31, 2016. Accounts receivable from related parties were \$17 million at December 31, 2015, primarily representing Consumers' payment of postretirement benefits contributions on behalf of CMS Energy.

Consumers owned shares of CMS Energy common stock with a fair value of \$33 million at December 31, 2016 and \$29 million at December 31, 2015. For additional details on Consumers' investment in CMS Energy common stock, see Note 7, Financial Instruments.

In October 2016, Consumers entered into two transactions with CMS ERM for the purchase of capacity for future years. The purchases, which were the result of competitive bidding, total \$4 million.

In January 2017, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$300 million. At December 31, 2016, there were no outstanding loans under the agreement.

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18: SUPPLEMENTAL CASH FLOW INFORMATION

Presented in the following table is information supplemental to Consumers' consolidated statements of cash flows:

Years Ended December 31	<i>In Millions</i>	
	2016	2015
Other cash flow activities and non-cash investing and financing activities		
Cash transactions		
Interest paid (net of amounts capitalized)	\$ 256	\$ 245
Income taxes paid (refunds received), net	50	(84)
Non-cash transactions		
Capital expenditures not paid	127	182
Notes receivable recorded for future refund of use taxes paid and capitalized	29	-
Other assets placed under capital lease	13	17

19: QUARTERLY FINANCIAL AND COMMON STOCK INFORMATION (UNAUDITED)

Quarters Ended	<i>In Millions, Except Per Share Amounts and Stock Prices</i>			
	2016			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 1,723	\$ 1,293	\$ 1,498	\$ 1,550
Operating income	317	264	365	288
Net income	172	132	195	117
Preferred stock dividends	-	1	-	1
Net income available to common stockholder	172	131	195	116

Quarters Ended	<i>In Millions, Except Per Share Amounts and Stock Prices</i>			
	2015			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 2,028	\$ 1,281	\$ 1,417	\$ 1,439
Operating income	379	192	305	246
Net income	215	84	160	135
Preferred stock dividends	-	1	-	1
Net income available to common stockholder	215	83	160	134

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

- Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	19,157,458	0		(26,055,644)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	(5,334,586)	0		3,482,319
3	Preceding Year to Date Changes in Fair Value	(1,192,146)	0		3,178,379
4	Total (lines 2 and 3)	(6,526,732)	0		6,660,698
5	Balance of 219 at End of Preceding Year	12,630,726	0		(19,394,946)
6	Balance of Account 219 at Beginning of Current Year	12,630,726	0		(19,394,946)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	2,613,215	0		701,318
8	Current Year to Date Changes in Fair Value	3,013,766	0		(2,478,732)
9	Total (lines 7 and 8)	5,626,981	0		(1,777,414)
10	Balance of Account 219 at End of Current Year	18,257,707	0		(21,172,360)

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	0	0	(6,898,186)		
2	0	0	(1,852,267)		
3		0	1,986,233		
4	0	0	133,966		133,966
5	0	0	(6,764,220)		
6	0	0	(6,764,220)		
7	0	0	3,314,533		
8	0	0	535,034		
9	0	0	3,849,567		3,849,567
10	0	0	(2,914,653)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item	Total	Electric	
	(a)	(b)	(c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	20,514,912,472	13,398,924,192	
4	Property Under Capital Leases	138,068,193	111,369,515	
5	Plant Purchased or Sold	0		
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	20,652,980,665	13,510,293,707	
9	Leased to Others			
10	Held for Future Use	5,660,756	5,452,224	
11	Construction Work in Progress	759,311,312	396,606,563	
12	Acquisition Adjustments	216,420,940	215,263,438	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	21,634,373,673	14,127,615,932	
14	Accum. Prov. For Depr., Amort., & Depl.	7,848,935,546	4,679,842,610	
15	Net Utility Plant (Enter Total of line 13 less 14)	13,785,438,127	9,447,773,322	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	7,406,463,334	4,589,113,079	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434		
20	Amort. Of Underground Storage Land & Land Rights	5,208,916		
21	Amort. Of Other Utility Plant	380,066,805	42,202,177	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	7,800,091,489	4,631,315,256	
23	Leased to Others			
24	Depreciation	0		
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	0		
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	0	0	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	48,844,057	48,527,354	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	7,848,935,546	4,679,842,610	

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) 1185901 (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
5,801,344,557				1,314,643,723	3
4,852,049				21,846,629	4
					5
					6
					7
5,806,196,606	0	0	0	1,336,490,352	8
					9
208,532					10
254,578,299				108,126,450	11
1,157,502					12
6,062,140,939	0	0	0	1,444,616,802	13
2,529,686,624				639,406,312	14
3,532,454,315	0	0	0	805,210,490	15
					16
					17
2,492,631,158				324,719,097	18
8,352,434					19
5,208,916					20
23,177,413				314,687,215	21
2,529,369,921	0	0	0	639,406,312	22
					23
					24
					25
0	0	0	0	0	26
					27
					28
					29
0	0	0	0	0	30
					31
316,703					32
2,529,686,624	0	0	0	639,406,312	33

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing		
2. If the nuclear fuel stock is obtained under leasing		arrangements.		
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year	
			Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)	N/A		
2	Fabrication			
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)			
9	In Reactor (120.3)			
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)			
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)			
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	0		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

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NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
Changes During the Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a Footnote) (e)		
		N/A	1
			2
			3
			4
			5
		0	6
			7
			8
			9
		0	10
			11
			12
			13
		0	14
			15
			16
			17
			18
			19
			20
			21
		0	22

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Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>		
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	301 Organization	95,859	0	
3	302 Franchises and Consents	14,364,718	22,245	
4	303 Miscellaneous Intangible Plant	44,359,185	6,337,428	
5	TOTAL Intangible Plant	58,819,762	6,359,673	
6	2. PRODUCTION PLANT			
7	Steam Production Plant			
8	310.1 Land	3,806,082	0	
9	310.2 Land Rights	808,325	0	
10	311 Structures and Improvements	416,063,111	14,683,234	
11	312 Boiler Plant Equipment	2,331,321,041	843,071,189	
12	313 Engines and Engine-Driven Generators	0	0	
13	314 Turbogenerator Units	323,363,382	124,194,852	
14	315 Accessory Electric Equipment	113,891,344	8,319,078	
15	316 Miscellaneous Power Plant Equipment	36,431,911	17,783,587	
16	317 Asset Retirement Costs for Steam Production	125,391,284	0	
17	TOTAL Steam Production Plant	3,351,076,480	1,008,051,940	
18	Nuclear Production Plant			
19	320.1 Land	0	0	
20	320.2 Land Rights	0	0	
21	321 Structures and Improvements	0	0	
22	322 Reactor Plant Equipment	0	0	
23	323 Turbogenerator Units	0	0	
24	324 Accessory Electric Equipment	0	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)

to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	95,859	301	2
12,568	0	0	14,374,395	302	3
0	0	0	50,696,613	303	4
12,568	0	0	65,166,867		5
					6
					7
0	0	0	3,806,082	310.1	8
0	0	0	808,325	310.2	9
1,090,242	0	83,891	429,739,994	311	10
53,646,678	0	0	3,120,745,552	312	11
0	0	0	0	313	12
21,989,225	0	0	425,569,009	314	13
182,616	0	113,782	122,141,588	315	14
2,707	0	(135,855)	54,076,936	316	15
0	0	0	125,391,284	317	16
76,911,468	0	61,818	4,282,278,770		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
25	325 Miscellaneous Power Plant Equipment	0	0	
26	326 Asset Retirement Costs for Nuclear Production	0	0	
27	TOTAL Nuclear Production Plant	0	0	
28	Hydraulic Production Plant			
29	330.1 Land	3,321,916	0	
30	330.2 Recreational Land	112,241	0	
31	330.3 Land Rights	40,535	0	
32	331 Structures and Improvements	40,190,833	2,856,504	
33	332 Reservoirs, Dams and Waterways	157,233,650	4,522,256	
34	333 Water Wheels, Turbines and Generators	101,047,044	41,724,572	
35	334 Accessory Electric Equipment	24,514,266	11,218,727	
36	335 Miscellaneous Power Plant Equipment	12,864,559	703,155	
37	336 Roads, Railroads and Bridges	1,608,630	0	
38	TOTAL Hydraulic Production Plant	340,933,674	61,025,214	
39	Other Production Plant			
40	340.1 Land	3,415,934	0	
41	340.2 Land Rights	13,685	0	
42	340.3 Land - Wind	1,299,550	0	
43	340.4 Costs Of Rights Of Way Wind	14,434,490	5,007	
44	340.5 Costs Of Rights Of Way Solar	0	168,895	
45	341 Structures and Improvements	58,779,738	116,898	
46	341.1 Structures and Improvements Wind	19,449,380	2,102,610	
47	341.2 Structures and Improvements Solar	0	2,689,745	
48	342 Fuel Holders, Products and Accessories	11,242,164	(2,360)	
49	343 Prime Movers	0	0	
50	344 Generators	606,499,452	3,115,751	
51	344.1 Generators Wind	404,547,110	4,106,714	
52	344.2 Generators Solar	0	7,106,648	
53	345 Accessory Electric Equipment	75,583,099	574,002	
54	345.1 Accessory Electric Equipment Wind	19,642,963	0	
55	345.2 Accessory Electric Equipment Solar	0	1,763,959	
56	346 Miscellaneous Power Plant Equipment	8,330,774	313,044	
57	346.1 Miscellaneous Power Plant Equipment Wind	2,104,795	326,414	
58	347.0 Other Generation Plant ARO Assets	5,881,271	668,201	
59	TOTAL Other Production Plant	1,231,224,405	23,055,528	
60	TOTAL Production Plant	4,923,234,559	1,092,132,682	
61	3. TRANSMISSION PLANT			
62	350.1 Land	0	0	
63	350.2 Land Rights	0	0	
64	352 Structures and Improvements	0	103,881	
65	353 Station Equipment.	0	2,387,255	
66	354 Towers and Fixtures	0	880	
67	355 Poles and Fixtures	0	1,151,151	
68	356 Overhead Conductors and Devices	0	28,532	
69	357 Underground Conduit	0	0	
70	358 Underground Conductors and Devices	0	87,091	

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	325	25
0	0	0	0	326	26
0	0	0	0		27
					28
0	0	0	3,321,916	330.1	29
0	0	0	112,241	330.2	30
0	0	0	40,535	330.3	31
28,150	0	0	43,019,187	331	32
0	0	0	161,755,906	332	33
7,712,802	0	0	135,058,814	333	34
1,073	0	0	35,731,920	334	35
0	0	0	13,567,714	335	36
0	0	0	1,608,630	336	37
7,742,025	0	0	394,216,863		38
					39
0	0	(111,059)	3,304,875	340.1	40
0	0	0	13,685	340.2	41
0	0	0	1,299,550	340.3	42
0	0	0	14,439,497	340.4	43
0	0	0	168,895	340.5	44
0	0	(7,649,310)	51,247,326	341	45
0	0	0	21,551,990	341.1	46
0	0	0	2,689,745	341.2	47
0	0	(2,696,541)	8,543,263	342	48
0	0	0	0	343	49
31,970,295	0	30,600,540	608,245,448	344	50
0	0	0	408,653,824	344.1	51
0	0	0	7,106,648	344.2	52
0	0	(19,415,378)	56,741,723	345	53
0	0	0	19,642,963	345.1	54
0	0	0	1,763,959	345.2	55
0	0	(839,311)	7,804,507	346	56
0	0	0	2,431,209	346.1	57
0	0	0	6,549,472	347	58
31,970,295	0	(111,059)	1,222,198,579		59
116,623,788	0	(49,241)	5,898,694,212		60
					61
0	0	0	0	350.1	62
0	0	0	0	350.2	63
4,376	0	893,181	992,686	352	64
97,788	0	32,703,280	34,992,747	353	65
4	0	1,162,871	1,163,747	354	66
4,382	0	14,188,924	15,335,693	355	67
0	0	6,379,559	6,408,091	356	68
0	0	0	0	357	69
0	0	0	87,091	358	70

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
71	359 Roads and Trails	0	0	
72	TOTAL Transmission Plant	0	3,758,790	
73	4. DISTRIBUTION PLANT			
74	360.1 Land	21,105,427	68,286	
75	360.2 Land Rights	22,831,985	978,755	
76	360.3 Land	65,300,916	30,372	
77	360.4 Land Rights	60,581,045	902,110	
78	361 Structures and Improvements	73,170,978	5,210,315	
79	362 Station Equipment	1,054,956,610	39,326,272	
80	363 Storage Battery Equipment	0	0	
81	364 Poles, Towers and Fixtures	1,495,188,707	138,471,395	
82	365 Overhead Conductors and Devices	1,349,423,900	71,818,381	
83	366 Underground Conduit	114,666,738	9,199,906	
84	367 Underground Conductors and Devices	534,008,440	26,500,654	
85	368 Line Transformers	823,240,659	34,791,583	
86	368.1 Capacitors	0	0	
87	369 Services	665,597,125	15,489,895	
88	370 Meters	240,592,381	5,249,634	
89	370.1 AMI Meters	162,928,948	134,547,953	
90	371 Installations on Customers' Premises	7,905,465	180,394	
91	372 Leased Property on Customers' Premises	0	0	
92	373 Street Lighting and Signal Systems	112,161,384	3,728,007	
93	374 Asset Retirement Costs for Distribution Plant	129,033	0	
94	TOTAL Distribution Plant	6,803,789,741	486,493,912	
95	5. GENERAL PLANT			
96	389.1 Land	5,818,067	848,523	
97	389.2 Lands Rights	281,589	0	
98	390 Structures and Improvements	107,501,222	10,973,517	
99	391 Office Furniture and Equipment	5,782,832	642,266	
100	391.2 Computers / Computer Related Equipment	33,926,604	4,001,581	
101	392 Transportation Equipment	30,886,907	4,488,092	
102	393 Stores Equipment	104,252	0	
103	394 Tools, Shop and Garage Equipment	7,552,977	655,696	
104	395 Laboratory Equipment	1,069,889	101,830	
105	396 Power Operated Equipment	3,708,821	562,357	
106	397 Communication Equipment	18,527,231	1,209,588	
107	398 Miscellaneous Equipment	878,331	126,186	
108	SUBTOTAL	216,038,722	23,609,636	

Name of Respondent		This Report Is:		Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	December 31, 2016
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	359	71
106,550	0	55,327,815	58,980,055		72
					73
0	0	(148,323)	21,025,390	360.1	74
0	0	0	23,810,740	360.2	75
0	0	0	65,331,288	360.3	76
0	0	0	61,483,155	360.4	77
368,937	201	(1,261,650)	76,750,907	361	78
11,520,159	1,814	(31,674,800)	1,051,089,737	362	79
0	0	0	0	363	80
3,119,371	16	(15,353,251)	1,615,187,496	364	81
5,514,378	(16)	(6,386,778)	1,409,341,109	365	82
404,246	(2,545)	(7,007)	123,452,846	366	83
4,073,157	2,545	(461,737)	555,976,745	367	84
26,599,408	0	(180,517)	831,252,317	368	85
0	0	0	0	368.1	86
810,326	0	0	680,276,694	369	87
35,428,172	0	0	210,413,843	370	88
89,424	0	0	297,387,477	370.1	89
931,198	0	0	7,154,661	371	90
0	0	0	0	372	91
2,263,412	0	0	113,625,979	373	92
0	0	0	129,033	374	93
91,122,188	2,015	(55,474,063)	7,143,689,417		94
					95
119,901	0	0	6,546,689	389.1	96
0	0	0	281,589	389.2	97
176,180	0	149,338	118,447,897	390	98
199,598	0	(1,927)	6,223,573	391	99
1,377,994	0	3,494	36,553,685	391.2	100
83,626	0	7,676	35,299,049	392	101
58,583	0	0	45,669	393	102
97,465	0	(722,832)	7,388,376	394	103
51,675	0	0	1,120,044	395	104
0	0	(272,808)	3,998,370	396	105
4,238,354	0	0	15,498,465	397	106
11,408	0	(2,874)	990,235	398	107
6,414,784	0	(839,933)	232,393,641		108

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
109	399 Other Tangible Property	0	0	
110	TOTAL General Plant	216,038,722	23,609,636	
111	TOTAL (Accounts 101 and 106)	12,001,882,784	1,612,354,693	
112				
113	102 Electric Plant Purchased	0	0	
114	(Less) 102 Electric Plant Sold	0	0	
115	103 Experimental Plant Unclassified	0	0	
116	TOTAL Electric Plant in Service (Total of lines 111 thru 115)	12,001,882,784	1,612,354,693	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	399	109
6,414,784	0	(839,933)	232,393,641		110
214,279,878	2,015	(1,035,422)	13,398,924,192		111
					112
0	0	0	0	102	113
0		0	0		114
				103	115
214,279,878	2,015	(1,035,422)	13,398,924,192		116

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	Not applicable.				
2					
3					
4					
5					
6					
7					
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37					
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39					
40					
41					
42					
43					
44	TOTAL				0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or			more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1					
2					
3	Karn Weadock Complex	12/31/2011	12/31/2021	1,780,099	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29	Other Electric Property	various	various	3,672,125	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL			5,452,224	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

- | | |
|--|--|
| <p>1. Report the particulars called for concerning acquisition adjustments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.</p> <p>3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.</p> <p>4. For acquisition adjustments arising during the year</p> | <p>state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, where filed with the Commission.</p> <p>5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.</p> <p>6. Give date Commission authorized use of Account 115.</p> |
|--|--|

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct (d)	Amount (e)	
1	Account 114					
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672
3	Electric - Ludington SC	712,975				712,975
4	Electric - Saginaw SC	1,079,791				1,079,791
5						
6	Gas Plant	1,157,502				1,157,502
7						
8						
9	Total	216,420,940				216,420,940
10						
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	42,866,636	5,338,329 ⁽¹⁾			48,204,965
14	Electric - Ludington SC	64,612	17,824 ⁽²⁾			82,436
15	Electric - Saginaw SC	167,967	71,986 ⁽³⁾			239,953
16						
17	Gas Plant	252,263	64,440			316,703
18						
19	Total	43,351,478	5,492,579			48,844,057
20						

- (1) Authorized by MPSC Order Case# 15245 (12/18/2007)
Debit to account 406 amortization of Electric Plant Acquisition Adjustment
- (2) Authorized by MPSC Order Case# 17087 (5/15/2012)
Debit to account 406 amortization of Electric Plant Acquisition Adjustment
- (3) Authorized by MPSC Order Case# 17735 (11/19/2015)
Debit to account 406 amortization of Electric Plant and Gas Acquisition Adjustment

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction

Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	8,139,456		5,678,000
2	Fossil Generation Plant - Electric Total	38,746,301		112,128,000
3	Hydro Generation Plant - Electric Total	168,983,386		80,935,000
4	Other Generation Plant - Electric Total	43,372,570		93,567,000
5	Transmission Plant - Electric Total	1,057,051		11,528,000
6	Distribution Plant - Electric Total	119,408,739		502,212,000
7	General Plant - Electric Total	16,899,060		36,178,000
8				
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32				
33				
34				
35	TOTAL	396,606,563	0	842,226,000

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CONSTRUCTION OVERHEADS - ELECTRIC

1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Engineering and Supervision	148,703,816
2	Administrative and General	49,476,213
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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37		
38		
39	TOTAL	198,180,029

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

ENGINEERING AND SUPERVISION

Includes (1) charges by outside engineering companies and (2) the actual time and expenses of Company employees devoted to the design, planning and supervision of construction jobs. Costs were derived by direct charges from payrolls, invoices, vouchers, etc. On major construction jobs these costs were charged directly to the construction job involved. On minor construction jobs these costs were accumulated in a construction clearing account which was distributed pro rata over all minor construction jobs, except land and landrights, and general equipment on the basis of direct labor and material charges.

ADMINISTRATIVE AND GENERAL

An examination was made of the various expenses classified as administration and general to determine those containing substantial amounts applicable to construction expenditures. Costs were allocated to construction on the basis of (1) time spent on construction-related activities and (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed pro rata over all construction jobs on the basis of direct company labor and engineering and supervision costs.

Pension expenses were allocated directly, based on payroll charges, to the various work orders.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

An allowance is applied on all construction where the period of construction is greater than six months and the cost is expected to exceed \$50,000 (exclusive of the allowance). It is computed monthly and based on the accumulated balance of total construction costs. The allowance is charged during the actual period of construction, starting from the date that field construction begins and terminating when the facility is tested and placed in or is ready for service.

INSURANCE

Insurance costs have been charged directly to the major construction jobs to which they apply.

PROPERTY TAXES

Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major generating jobs are actual taxes paid. Taxes capitalized on other than the major generating jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110)

- | | |
|---|--|
| <p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property.</p> <p>3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.</p> | <p>If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> |
|---|--|

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	4,437,051,872	4,437,051,872	0	
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	469,490,987	469,490,987		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify):				
9					
	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	469,490,987	469,490,987	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	214,147,410	214,147,410		
13	Cost of Removal	117,643,951	117,643,951		
14	Salvage (Credit)	(2,861,723)	(2,861,723)		
	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	328,929,638	328,929,638	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	11,492,604	11,492,604	0	
18	Retirement WIP	7,254	7,254		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	4,589,113,079	4,589,113,079	0	0

Section B. Balances at End of Year According to Functional Classifications

20	Steam Production	1,178,918,079	1,178,918,079		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	98,609,424	98,609,424		
24	Hydraulic Production-Pumped Storage	150,206,536	150,206,536		
25	Other Production	379,000,877	379,000,877		
26	Transmission	17,667,069	17,667,069		
27	Distribution	2,668,682,669	2,668,682,669		
28	General	96,028,425	96,028,425		
29	TOTAL (Enter total of lines 20 thru 28)	4,589,113,079	4,589,113,079	0	0

1 Line 17, Col (c) consist primarily of (i) accumulated depreciation and acquisition adjustment related to the Jackson Plant purchase (ii) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (iii) transfer activity for prior years.

2 Electric Plant in Service Retirements-
Page 211, line 111, Col (d) 214,279,878
Nondepreciable Property (132,469)
Other Adjustments 1
Book Cost of Plant Retired - Line12, Col (c) 214,147,410

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NONUTILITY PROPERTY (Account 121)

- | | |
|---|---|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.</p> |
|---|---|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,995		216,995
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	129,430		129,430
11	Misc Properties/Oakland Twp	102,202		102,202
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			0
18	MCV Related Line & Sub	1,735,498		1,735,498
19	Wholehouse Surge Suppressor	285,458		285,458
20				0
21	Minor Items Previously Devoted to Public Service	3,427,895	16	3,427,911
22				
23				
24	TOTAL	15,312,564	16	15,312,580

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	1,609,551
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	43,074
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	
6	and Closings	0
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	43,074
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	0
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,652,625

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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INVESTMENTS (Accounts 123, 124, 136)

1. Report below the investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investment*, and 136, *Temporary Cash Investments*.
 2. Provide a subheading for each account and list thereunder the information called for:
 (a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments*), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.
 (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be

Line No.	Description of Investment (a)	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		3,543,660	0
4	CMS Stock Adjustment (1)		25,448,460	7,858,729
5				
6	Total Account 123 (Excluding 123.1)		28,992,120	7,858,729
7				
8	Account 124			
9	Contracts Receivable		208,263	0
10	Detroit Investment Fund		1,231,838	23,952
11	Deferred Bonus (1)		1,754,329	802,594
12	DC SERP (1)		2,391,523	803,871
13	DSSP (1)		2,425,211	558,610
14	Miscellaneous		28,750	0
15				
16	Total Account 124		8,039,914	2,189,027
17				
18	Account 136			
19	Other Temporary Cash Investments		0	543,800,000
20				
21	Total 136		0	543,800,000
22				
23	(1) Includes the unrealized gain/loss as required			
24	under ASC 320.			
25				
26				
27				
28				
29				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)

listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.
 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.
 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of

authorization, and case or docket number.
 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
						1
0	803,551		3,543,660	996,403	0	2
3,407,056	0		29,900,133	0	0	3
						4
3,407,056	803,551		33,443,793	996,403	0	5
						6
						7
6,000	0		202,263	0	0	8
1,255,790	0		0	0	(1,255,790)	9
294,575	0		2,262,348	0	0	10
33,160	0		3,162,234	0	0	11
323,087	0		2,660,734	0	0	12
0	0		28,750	0	0	13
						14
1,912,612	0		8,316,329	0	(1,255,790)	15
						16
						17
543,800,000	0		0	43,541	0	18
						19
543,800,000	0		0	43,541	0	20
						21
						22
						23
						24
						25
						26
						27
						28
						29

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
<p>Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i>.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.</p> <p>(b) Investment Advances - Report separately the</p>		<p>amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.</p>		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	ES SERVICES COMPANY			
2	Investment in Common Stock	05/31/89		4,791,000
3	Equity in Undistributed Earnings			(2,414,787)
4				
5	Subtotal			2,376,213
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			198,173
10				
11	Subtotal			279,174
12				
13	CONSUMERS FUNDING LLC			
14	Investment in Common Stock	10/11/00		2,342,960
15				
16	Subtotal			2,342,960
17				
18	CONSUMERS CAMPUS HOLDINGS LLC			
19	Investment in Common Stock	04/23/01		147,670
20	Equity in Undistributed Earnings			(42,476)
21				
22	Subtotal			105,194
23				
24	CONSUMERS 2014 SECURITIZATION FUNDING			
25	Investment in Common Stock	07/22/14		1,890,000
26				
27	Subtotal			1,890,000
28				
29				
30				
31				
32				
33				
34				
35				
41	TOTAL Cost of Account 123.1		TOTAL	6,993,541

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 36, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		7,791,000		2
(1,649,570)		(4,064,357)		3
				4
(1,649,570)		3,726,643		5
				6
		81,001		7
(1,318)		196,855		8
				9
				10
(1,318)		277,856		11
				12
				13
		2,342,960		14
				15
		2,342,960		16
				17
				18
		147,670		19
		(42,476)		20
				21
		105,194		22
				23
		1,890,000		24
				25
		1,890,000		26
				27
				28
				29
				30
				31
				32
				33
				34
				35
(1,650,888)		8,342,653		36

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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	758	45,047,425
2	Customer Accounts Receivable (Account 142)	367,970,043	419,708,098
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	90,226,095	48,293,507
4	TOTAL	458,196,896	513,049,030
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	28,056,661	23,924,246
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	430,140,235	489,124,784
7			
8			
9			
10			
11			
12			
13			
14			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)

- Report below the information called for concerning this accumulated provision.
- Explain any important adjustments of subaccounts.
- Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	28,037,522	19,139	-	-	28,056,661
2						
3	Provision for uncollectibles	(4,124,585)	(8,386)			(4,132,971)
4	Provision for People Care	1,500,000				1,500,000
5	People Care- Credit to customer	(1,499,444)				(1,499,444)
6						
7	Balance end of year	23,913,493	10,753	-	-	23,924,246
8						
9						
10	Note: \$29,470,109 of Residential, Commercial and Industrial uncollectible accounts were charged to expense (Account 904) and credited to accounts receivable during the year.					
11						
12						

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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

- | | |
|---|--|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|--|

* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	950	11,434	11,430	954	-
9	CMS Electric & Gas LLC	390	2,354	2,692	52	6
10	CMS Energy Corporation	16,140,490	16,075,588	24,764,986	7,451,092	5,924
11	CMS Energy Resource Management Company	15,706	291,204	283,972	22,938	583
12	CMS Engineering Company	0	2,066	1,959	107	4
13	CMS Enterprises Company	408,733	3,131,890	3,041,401	499,222	5,130
14	CMS Gas Transmission Company	3,840	60,761	59,058	5,543	120
15	CMS Generation Filer City Operating LLC	27,732	360,703	357,195	31,240	718
16	CMS Generation Michigan Power LLC	2,421	73,584	59,606	16,399	-
17	CMS Generation Operating Company II, Inc.	29,022	439,444	435,367	33,099	874
18	CMS Generation Operating LLC	59,945	917,256	872,083	105,118	1,720
19	CMS International Ventures LLC	283	34,994	30,344	4,933	62
20	CMS Land Company	28,865	249,392	256,221	22,036	527
21	Consumers Funding LLC	12,959	-	2,922	10,037	-
22	Consumers Receivables Funding II LLC	2,764,790	6,056,625,775	6,046,638,247	12,752,318	-
23	Consumers 2014 Securitization LLC	114,795	-	64,653	50,142	-
24	Craven County Wood Energy	0	104,285	12,456	91,829	-
25	Dearborn Generation Operating LLC	46,562	753,706	738,565	61,703	1,481
26	Dearborn Industrial Generation LLC	0	39,167	39,167	-	-
27	EnerBank USA	185,999	2,312,315	2,255,809	242,505	-
28	ES Services Company	67,590	2,763,762	2,461,061	370,291	4,944
29	Genesee Power Station LP	6,078	34,466	34,460	6,084	-
32	Grayling Generating Station LP	637	39,740	35,528	4,849	-
33	HYDRA-CO Enterprises, Inc.	12,454	171,244	152,472	31,226	315
34	New Bern Energy Recovery, Inc.	33	3,188	3,158	63	7
35	T.E.S Filer City Station LP	99,619	129,687	78,122	151,184	-
36						
37						
38	TOTAL ACCOUNT 146	20,029,893	6,084,628,005	6,082,692,934	21,964,964	22,415
39						
40	Column C may reflect activity in the accounts which includes estimates.					
41						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	79,968,646	57,186,896	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials & Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	79,105,695	73,479,350	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	30,001,681	25,140,403	
8	Transmission Plant (Estimated)	975,175	5,826,317	
9	Distribution Plant (Estimated)	9,489,586	7,335,868	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	119,572,137	111,781,938	
12	Merchandise (Account 155)	706,081	1,614,934	
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	200,246,864	170,583,768	

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(Next page is 227A)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Report below the information called for concerning production fuel and oil stock.
2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from

affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	79,968,646	1,617,609	72,672,638
2	Received during year	358,757,181	5,576,247	222,746,945
3	TOTAL	438,725,827	7,193,856	295,419,583
4	Used during year (specify department)			
5	Electric Dept Gen Plants	374,376,289	5,871,911	237,190,445
6	Inventory Adjustments	43,661	2,947	
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	7,118,981	165,734	7,118,981
16	TOTAL DISPOSED OF	381,538,931	6,040,592	244,309,426
17	BALANCE END OF YEAR	57,186,896	1,153,264	51,110,157

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)

Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		Line No.
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	
125,063	530,827	169,221	6,765,181	0	0	1
46,350,375	132,188,720	55,519	3,821,516	0	0	2
46,475,438	132,719,547	224,740	10,586,697	0	0	3
						4
46,435,438	132,598,218	77,257	4,587,626			5
		(16,316)		649	43,661	6
						7
						8
						9
						10
						11
						12
						13
						14
		649	43,661	(649)	(43,661)	15
46,435,438	132,598,218	61,590	4,631,287	0	0	16
40,000	121,329	163,150	5,955,410	0	0	17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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ALLOWANCES

1. Report below the details called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first

- eligible for use; the current year's allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.

Line No.	Allowance Inventory (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	7,253,474	23,613,756	95,245	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)	2,345	0	60,368	
5	Returned by EPA				
6-8	Purchases/Transfers:	3,390,772	15,389,314		
9					
10				0	
11					0
12					
13					
14					
15	Total	3,390,772	15,389,314	0	0
16-18	Relinquished During Year: Charges to Acct. 509	90,273	0		
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		3,566,671	15,793,769	0	
24					
25					
26					
27					
28	Total	3,566,671	15,793,769	0	0
29	Balance - End of Year	6,989,647	23,209,301	155,613	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)	6,075	1,102,400		
34	Gains	6,075	1,070,966		
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	2,744		2,744	
37	Add: Withheld by EPA		0	8	
38	Deduct: Returned by EPA				
39	Cost of Sales	2,744		1,376	
40	Balance - End of Year	0		1,376	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)			114	
45	Gains			114	
46	Losses				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ALLOWANCES (Continued)

6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).

8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

2018		2019		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
95,245	0	95,245	0	1,899,910		9,439,119	23,613,756	1
60,368				666,715		789,796		2-4
								5
						3,390,772	15,389,314	6-8
								9
0	0	0		0		0	0	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,390,772	15,389,314	15
						90,273	0	16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				3,566,671	15,793,769	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	3,566,671	15,793,769	28
155,613	0	95,245	0	2,566,625	0	9,962,743	23,209,301	29
								30-32
						6,075	1,102,400	33
						6,075	1,070,966	34
								35
2,744		2,744		54,730		65,706		36
8		8		19,574		19,598		37
						0		38
1,376		1,376		5,504		12,376		39
1,376		1,376		68,800		72,928		40
								41-43
						114		44
						114		45
								46

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
228	1	b	Includes: Renewable Energy Credits of 6,823,933 and 25,424 for the PA295 program and Green Generation program, respectively.
228	1	c	Includes: \$22,971,304 and \$628,164 for the PA295 and Green Generation programs, respectively.
228	10	b	Includes: Renewable Energy Credits of 3,175,281 and 215,455 for the PA295 program and Green Generation program, respectively.
228	10	c	Includes: \$10,125,040 and \$5,264,274 for the PA295 and Green Generation programs, respectively.
228	23	b	Includes: Renewable Energy Credits of 3,381,235 and 179,361 for the PA295 program and Green Generation program, respectively.
229	23	c	Includes: \$11,356,828 and \$4,436,941 for the PA295 and Green Generation programs, respectively.
228	29	b	Includes: SO2 and NOx Allowances of 291,364 and 18,787, respectively.
228	29	d	Includes: SO2 and NOx Allowances of 135,137 and 20,476, respectively.
229	29	f	Includes: SO2 and NOx Allowances of 135,137 and 20,476, respectively.
229	29	h	Includes: SO2 balance of 95,245.
229	29	j	Includes: SO2 balance of 2,566,625.

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Real and Personal Property Taxes	260,600,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	82,013,681	
3	Fiscal Year Real and Personal Property Taxes - Gas	36,070,379	
4	Fiscal Year Real and Personal Property Taxes - Nonutility	146,628	
5	GCC Underrecovery Principal and Interest	4,416,184	
6	Accrued Value Services	333,600	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	383,580,472	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 01/00/00		Year of Report December 31, 2016	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	N/A						
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
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38							
39							
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41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	0	0		0	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under		contemplation. 2. Minor items may be grouped by classes. Show the number of items in each group.	
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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19			
20			
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22			
23			
24			
25			
26			
27			
28			
29			
TOTAL		0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
N/A				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
0		0	0	TOTAL	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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OTHER REGULATORY ASSETS

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (amounts less than \$50,000) may be grouped by classes.
4. Give the number and name of the account(s) where each amount if recorded.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	10,659,422	253/925	17,678,255	139,048,401
2	SFAS 109 Regulatory Asset (2)	22,929,238	various	30,372,813	247,833,876
3	FAS 143-ARO Asset (3)	15,694,876	various	1,316,148	165,681,049
4	Gas Storage Field Inventory Loss (4)	735,473	823	4,709,816	14,090,813
5	SFAS 158 Retirement Benefits (5)	348,199,627	various	71,363,521	1,372,870,283
6	Energy Optimization (6)	20,233,571	142/254	17,341,682	36,655,261
7	DOE Settlement Over Recovery - Electric (7)	-	142	28,271	-
8	Securitized Regulatory Asset II (8)	11,809	407	24,762,000	323,253,871
9	Residual Balance	9,745	142	55,038	-
10					
11					
12					
13					
14					
15					
16	(1) U-10755 (10 years, ending 2019)				
17	(2) U-9097 & U-10083				
18	(3) U-16191				
19	(4) U-14547				
20	(5) U-14347 & U-14547				
21	(6) U-15805, U-18025, & U-17831				
22	(7) U-16861 & U-17825				
23	(8) U-17473 (15 years, ending 2029)				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	418,473,761		167,627,544	2,299,433,554

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Gift of Energy	298,710	201,710	various	188,750	311,670
2	Fuel Oil - Campbell 3	692,399	8,454,686	143/501	8,452,370	694,715
3	Sale of Land & Right of Way	390,245	990,838	various	1,006,948	374,135
4	ASP Acquisition Cost (1)	4,891,409	6,527,778	488/879	3,731,918	7,687,269
5	Electric Operating Equipment - Lease	541,451	2,140,723	142/415	1,513,046	1,169,128
6						
7						
8						
9	(1) Amort. Period - 3 years					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	6,814,214	18,315,735		14,893,032	10,236,917

INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF
MAJOR AND NONMAJOR ELECTRIC UTILITIES

TAX SCHEDULES

I Purpose:

The Commission will permit the option to adopt FERC reporting requirements if the company agrees to file the MPSC information on a historical test-year basis in a rate case or upon request of the Commission Staff. For the following pages:

A.	Accumulated Deferred Income Taxes	234A-B
B.	Reconciliation of Report Net Income With Taxable Income for Federal Income Taxes	261A-B
C.	Calculation of Federal Income Tax	261C-D
D.	Taxes Accrued, Prepaid and Charged During Year	262-263
E.	Accumulated Deferred Income Taxes	272-277

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the 2. At Other (Specify), include deferrals relating to other respondent's accounting for deferred income taxes. income and deductions.

Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2	Employee Benefits	124,425,652	13,078,830	54,098,743
3	Net Regulatory Assets/Liabilities	50,415,175	14,028,382	10,589,200
4	Reserves and Accruals	38,231,293	6,555,965	10,621,257
5	Regulatory Tax Assets/Liabilities - ASC 740	101,974,984	1,075,376	29,805,328
6	Tax Loss and Credit Carryforwards	12,232,430	7,375,432	30,489,975
7	Other	5,676,741	21,354,313	23,070,551
8	TOTAL Electric (Enter total of lines 2 thru 7)	332,956,275	63,468,298	158,675,054
9	Gas			
10	Employee Benefits	66,739,915	8,609,204	36,786,199
11	Net Regulatory Assets/Liabilities	117,594,985	20,150,306	9,691,835
12	Reserves and Accruals	15,301,619	3,409,925	8,196,254
13	Regulatory Tax Assets/Liabilities - ASC 740	90,252,372	0	13,249,176
14	Tax Loss and Credit Carryforwards	22,930,503	1,181,839	477,164
15	Other	9,533,206	8,778,057	12,465,952
16	TOTAL Gas (Enter total of lines 10 thru 15)	322,352,600	42,129,331	80,866,580
17				
18	Other (Nonutility)	58,241,552	0	0
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	713,550,427	105,597,629	239,541,634
22	Classification of Total:			
23	Federal Income Tax	676,752,200	105,443,874	238,167,663
24	State Income Tax	36,798,227	125,493	614,385
25	Local Income Tax	0	28,262	759,586

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required. and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .
4. In the space provided below, identify by amount

Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		219	92,737	219	8,654	165,361,482	2
						46,975,993	3
						42,296,585	4
		254	56,109,786	254	16,566,222	91,161,372	5
						35,346,973	6
						7,392,979	7
0	0		56,202,523		16,574,876	388,535,384	8
							9
		219	59,707	219	5,072	94,862,275	10
						107,136,514	11
						20,087,948	12
		254	26,553,231	254	1,013,518	77,961,835	13
			0		0	22,225,828	14
			0		0	13,221,101	15
0	0		26,612,938		1,018,590	335,495,501	16
							17
3,298,773	15,366,371	219	2,560,226	219	1,993,992	69,742,916	18
							19
3,298,773	15,366,371		85,375,687		19,587,458	793,773,801	20
							22
2,935,328	13,747,951		79,035,638		16,240,197	757,493,171	23
352,753	1,454,446		6,161,165		2,375,433	34,603,080	24
10,692	163,974		178,884		971,828	1,677,550	25

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)

- | | |
|---|--|
| <p>1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in</p> | <p>column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)</p> |
|---|--|

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)

Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
N/A	N/A	N/A	N/A	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
0	0	0	0	TOTAL

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.			2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.	
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	<u>Installment Sales Contracts</u>			
2	Refunded by Pollution Control Revenue Refunding Bond due 2018			
3	Hampton, Port Sheldon, Econ Dev Corp	8-3-12	67,700,000	(1,739,799)
4	Cost of Reissuances	8-3-12		(2,068,741)
5			67,700,000	(3,808,540)
6	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
7	Cost of Reissuances	8-3-12	35,000,000	(2,753,462)
8				
9	<u>Senior Note</u>			
10	Refunded by 6-7/8 due 3/1/18			
11	7.5% FMB due 2001 & 7.5% FMB due 2002	9-18-98	119,338,000	(1,240,892)
12				
13	<u>First Mortgage Bonds</u>			
14	Refunded by 5.5% due 8/15/16			
15	LT bank loan due 3/09, 6.5% Snr Note due 2018, 6.0% Snr Note due 2005	8-12-04	581,000,000	(18,984,137)
16	Refunded by 5.65% due 2020 & 5.65% due 2035			
17	6.25% Senior Notes due 2006	3-24-05	332,500,000	(10,690,959)
18	Refunded by 5.15% due 2017			
19	LT bank loan	1-25-05	60,000,000	(33,952)
20	LT Debt related parties	2-25-05	197,000,000	(4,293,175)
21	Refunded by 5.8% due 2035			
22	LT Debt related parties	1-24-05	180,000,000	(18,938)
23	LT Debt related parties	2-6-06	128,866,000	(6,114,338)
24	Refunded by 3.77% due 2020			
25	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)
26	Refunded by 4.97% due 2040			
27	6.5% Senior IQ notes due 2028	10-15-10	50,000,000	(6,217,379)
28	Refunded by 2.85% due 2022			
29	5.38% FMB due 2013	5-1-12	375,000,000	(18,021,342)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

4. Show loss amounts in red or by enclosure in parentheses. Amortization of Loss on Recquired Debt or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

5. Explain any debits and credits other than amortization debited to Account 428.1.

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
133,117		57,035	76,082	3
381,508		163,519	217,989	4
514,625		220,554	294,071	5
				6
2,008,852		103,906	1,904,946	7
				8
				9
				10
102,921		45,743	57,178	11
				12
				13
				14
228,069		228,069	0	15
				16
3,070,843		708,656	2,362,187	17
				18
3,297		2,827	470	19
417,517		357,871	59,646	20
				21
12,401		638	11,763	22
4,070,532		206,092	3,864,440	23
				24
5,166,936		1,069,021	4,097,915	25
				26
5,132,564		206,680	4,925,884	27
				28
11,563,695		1,802,134	9,761,561	29

32,292,252	0	4,952,191	27,340,061
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 3.19% due 2024			
2	Term Loan Facility due 2013	12-17-12	51,500,000	(1,575)
3	Refunded by 3.39% due 2027			
4	Term Loan Facility due 2013	12-17-12	35,500,000	(1,086)
5	Refunded by 4.31% due 2042			
6	Term Loan Facility due 2013	12-17-12	263,000,000	(8,044)
7	Refunded by 3.95% due 2043			
8	6.0% FMB due 2014 5.0% FMB due 2015	5-13-13	425,000,000	(28,261,988)
9	Letter of Credit Facilities			
10	Replacement secured revolving credit facility set to expire in 2021			
11	Secured revolving credit facility set to expire in 2018	5-27-15		(2,710,028)
12	Replacement secured revolving credit facility set to expire in 2018			
13	Accounts Receivable sales program	11-23-15		(139,718)
14				
15				
16				
17				
18				
19				
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21				
22				
23				
24				
25				
26				
27				
28				
29	Total			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

4. Show loss amounts in red or by enclosure in parentheses. Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.
5. Explain any debits and credits other than amortization debited to Account 428.1,

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
1,173		130	1,043	2
				3
864		72	792	4
				5
7,220		268	6,952	6
				7
25,828,318		942,067	24,886,251	8
				9
				10
2,354,615		463,203	1,891,412	11
				12
128,541		67,065	61,476	13
				14
				15
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				17
				18
				19
				20
				21
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60,612,983	0	6,424,996	54,187,987	29

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (I.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock			
5	Preferred Stock - \$4.50 Cum **	7,500,000	100.00	110.00
6	Class A Preferred Stock	16,000,000		
7	Preference Stock	40,000,000	1.00	
8	Total Preferred Stock	63,500,000		
9				
10				
11	* Stock held by parent company, CMS			
12	Energy Corporation			
13				
14	** New York Stock Exchange			
15				
16				
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35				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
84,108,789	841,087,890					1
84,108,789	841,087,890					2
						3
						4
373,148	37,314,800					5
						6
						7
373,148	37,314,800					8
						9
						10
						11
						12
						13
						14
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						33
						34
						35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 & 205, 203 & 206, 207, 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed*, and Account 205, *Preferred Stock Subscribed*, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed
- under Account 203, *Common Stock Liability for Conversion*, or Account 206, *Preferred Stock Liability for Conversion*, at the end of the year.
4. For Premium on Account 207, *Capital Stock*, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
15			
16			
17			
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19			
20			
21			
22			
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25			
26			
27			
28			
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39			
40	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (account 209)-State amount and give brief explanation

of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211)- Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208	
2	Donations Received from Stockholders:	
3	Cash Infusions-CMS Energy-Prior to 2016	3,518,198,250
4	CMS Engineering Stock-Prior to 2016	81,351
5	Return of Capital-CMS Energy-Prior to 2016	(177,437,762)
6	Cash Infusion-CMS Energy-January 2016	150,000,000
7	Cash Infusion-CMS Energy-May 2016	125,000,000
8	Subtotal - 208	3,615,841,839
9		
10	Account 209 - None	
11		
12	Account 210	
13	Gain on Reacquired Capital Stock-Prior to 2016	20,440,268
14		
15	Account 211	
16	Paid-in-Capital - Prior to 2016	293,744
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
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28		
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31		
32		
33		
34		
35	TOTAL	3,636,575,851

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	23,596,832
2	Preferred Stock	121,741
3		
4		
5		
6		
7		
8		
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14		
15		
16		
17		
18	TOTAL	23,718,573

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Series	DEBIT (CREDIT)		
	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
<u>First Mortgage Bonds issued in 2016</u>			
3.250% FMB due 8-15-46	450,000,000	4,733,711	(450,000,000)
<u>First Mortgage Bonds paid down in 2016</u>			
5.500% FMB due 8-15-16	(173,000,000)	-	173,000,000
TOTAL	277,000,000	4,733,711	(277,000,000)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR (Continued)**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

DEBIT (CREDIT)

Account 224/242 Other Long-Term Debt	Account 225 Unamortized Premium	Account 226 Unamortized Discount	Account 237 Interest Accrued	Account 189 Unamortized Loss on Reacquired Debt	
		3,501,000	(5,728,125)		
		-	-		
-	-	3,501,000	(5,728,125)	-	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	ACCOUNT 221		
2			
3	5.50% Series M, Due 2016	350,000,000	10,907,777
4			1,669,500 D
5			
6	5.15%, Due 2017	250,000,000	6,306,943
7			1,100,000 D
8			
9	3.21%, Due 2017	100,000,000	534,018
10	5.65%, Due 2018	250,000,000	1,965,033
11			957,500 D
12	6.125%, Due 2019	350,000,000	2,566,401
13			245,000 D
14	6.7%, Due 2019	500,000,000	3,546,407
15			240,000 D
16	5.65%, Due 2020	300,000,000	13,357,369
17			1,188,000 D
18			
19	3.77%, Due 2020	100,000,000	11,311,969
20			
21	5.30% Due 2022	250,000,000	964,543
22	2.85% Due 2022	375,000,000	21,002,148
23			33,750 D
24			
25	3.375%, Due 2023	325,000,000	2,483,839
26			165,750 D
27	3.19% Due 2024	51,500,000	273,872
28			
29	3.125% Due 2024	250,000,000	1,937,968
30			255,000 D
31	3.39% Due 2027	35,500,000	190,393
32			
33	TOTAL		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discout and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
08/17/2004	08/15/2016	08/17/2004	08/15/2016	0	5,920,444	3
						4
						5
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	6
						7
						8
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	3,210,000	9
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	10
						11
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	12
						13
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	14
						15
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	16
						17
						18
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	19
						20
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	21
05/01/2012	05/15/2022	05/01/2012	05/15/2022	375,000,000	10,687,500	22
						23
						24
08/05/2013	08/15/2023	08/05/2013	08/15/2023	325,000,000	10,968,750	25
						26
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	27
						28
08/18/2014	08/31/2024	08/18/2014	08/31/2024	250,000,000	7,812,500	29
						30
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	31
						32
						33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	5.80%, Due 2035	175,000,000	7,900,851
2			337,750 D
3	6.17%, Due 2040	50,000,000	484,846
4	4.97%, Due 2040	50,000,000	6,486,963
5	4.31%, Due 2042	263,000,000	1,377,354
6	3.95%, Due 2043	425,000,000	32,656,168
7			667,250 D
8	4.10%, Due 2045	250,000,000	2,488,287
9			217,500 D
10	3.25%, Due 2046, Docket No. ES16-26-000, 6/2/16	450,000,000	4,733,711
11			3,501,000 D
12	4.35%, Due 2064	250,000,000	2,500,468
13			2,157,500 D
14	Subtotal Account 221 - First Mortgage Bonds	5,400,000,000	148,712,828
15			
16	ACCOUNT 222		
17	None		
18			
19	ACCOUNT 223		
20	Note Payable - Consumers 2014 Securitization Funding - LLC # 1	124,500,000	2,490 D
21			7,716,198
22	Note Payable - Consumers 2014 Securitization Funding - LLC # 2	139,000,000	2,780 D
23			7,716,198
24	Note Payable - Consumers 2014 Securitization Funding - LLC # 3	114,500,000	3,435 D
25			7,716,199
26			
27	Subtotal Account 223 - Advances from Associated Companies	378,000,000	23,157,300
28			
29	Total		

112
31
3057
31
31
31

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discount and Expense, or credited to Account 429, *Amortization of Premium on Debt-Credit*.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, *Interest on Long-Term Debt*, and Account 430, *Interest on Debt to Associated Companies*.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	1
						2
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	3
10/15/2010	10/15/2040	10/15/2010	10/15/2040	50,000,000	2,485,000	4
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	5
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	16,787,500	6
						7
11/06/2015	11/15/2045	11/06/2015	11/15/1945	250,000,000	10,250,000	8
						9
08/10/2016	08/15/2046	08/10/2016	08/15/2046	450,000,000	5,728,125	10
						11
08/18/2014	08/31/2064	08/18/2014	08/31/2064	250,000,000	10,875,000	12
						13
				5,050,000,000	228,048,919	14
						15
						16
						17
						18
						19
07/22/2014	11/01/2020	07/22/2014	11/01/2019	39,098,883	1,178,467	20
						21
07/22/2014	11/01/2025	07/22/2014	11/01/2024	139,000,000	4,096,044	22
						23
07/22/2014	05/01/2029	07/22/2014	05/01/2028	114,500,000	4,018,823	24
						25
						26
				292,598,883	9,293,334	27
						28
						29

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i> (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	Account 224		
2	Other Long-Term Debt		
3	Variable Rate Limited Obligation Refunding Revenue Bonds:		
4			
5			
6	Michigan Strategic Fund Series 2005	35,000,000	2,519,133
7			
8	Michigan Strategic Fund 2008	67,700,000	1,508,355
9			
10			
11	Senior Notes:		
12	6-7/8%, Due 2018	225,000,000	2,097,242
13			3,307,500 D
14			(3,377,696) P
15	Revolving Credit Agreements (Interest and LOC fees)		
16			
17	Subtotal Account 224 - Other Long-Term Debt	327,700,000	6,054,534
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	6,105,700,000	177,924,662

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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discout and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.
12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
08/13/2012	04/01/2035	08/13/2012	04/01/2035	35,000,000	190,542	6
						7
08/03/2012	04/15/2018	08/03/2012	04/15/2018	67,700,000	353,015	8
						9
						10
						11
03/01/1998	03/01/2018	03/01/1998	03/01/2018	180,000,000	12,375,000	12
						13
						14
					680,467	15
						16
				282,700,000	13,599,024	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
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						29
						30
						31
						32
				5,625,298,883	250,941,277	33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)										
			<p>RESPONSE TO INSTRUCTION 9 When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 12 NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table border="0"> <tr> <td>Balance, Beginning of Year</td> <td align="right">\$ 320,337,495</td> </tr> <tr> <td>Additions During the Year:</td> <td align="right">0</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> </tr> <tr> <td> Note payable-Consumers 2014 Securitization Funding-LLC #1</td> <td align="right">\$ (27,738,612)</td> </tr> <tr> <td>Balance, End of Year</td> <td align="right"><u>\$ 292,598,883</u></td> </tr> </table> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt and interest on escrow accounts with associated companies. The difference between column (i) and the amount in Account 430 of \$180,945 is due to short-term interest related to a promissory note between CMS Energy and Consumers Energy of \$121,968, as well as interest expense on escrow accounts related to power purchase agreements with associated companies of \$58,977.</p> <p>RESPONSE TO INSTRUCTION 16 The FERC has authorized us to have outstanding at any one time, up to \$800 million of secured and unsecured short-term securities for general corporate purposes. At December 31, 2016, Consumers had entered into short-term borrowing programs allowing it to issue up to \$800 million in short-term securities; \$398 million of securities were outstanding under these programs.</p> <p>The FERC has also authorized us to issue and sell up to \$1.8 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was \$1.3 billion at December 31, 2016.</p> <p>The authorizations were effective July 1, 2016 and terminate June 30, 2018. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.</p>	Balance, Beginning of Year	\$ 320,337,495	Additions During the Year:	0	Retirements During the Year:		Note payable-Consumers 2014 Securitization Funding-LLC #1	\$ (27,738,612)	Balance, End of Year	<u>\$ 292,598,883</u>
Balance, Beginning of Year	\$ 320,337,495												
Additions During the Year:	0												
Retirements During the Year:													
Note payable-Consumers 2014 Securitization Funding-LLC #1	\$ (27,738,612)												
Balance, End of Year	<u>\$ 292,598,883</u>												

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(Next page is 260A)

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2016	
NOTES PAYABLE (Account 231)							
<p>1. Report the particulars indicated concerning notes payable at the end of the year.</p> <p>2. Give particulars of collateral pledged, if any.</p> <p>3. Furnish particulars for any formal or informal compensating balance agreements covering opens lines or credit.</p> <p>4. Any demand notes should be designated as such in column (d)</p> <p>5. Minor amounts may be grouped by classes, showing the number of such amounts.</p>							
Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)	
1	U.S. Bank Trust N.A.	Working Capital	12/13/2016	1/3/2017	1.10%	14,990,375	
2	U.S. Bank Trust N.A.	Working Capital	12/12/2016	1/9/2017	1.15%	14,986,583	
3	U.S. Bank Trust N.A.	Working Capital	12/16/2016	1/6/2017	1.15%	14,989,938	
4	U.S. Bank Trust N.A.	Working Capital	12/19/2016	1/4/2017	1.15%	34,982,111	
5	U.S. Bank Trust N.A.	Working Capital	12/15/2016	1/5/2017	1.15%	49,966,458	
6	U.S. Bank Trust N.A.	Working Capital	12/16/2016	1/6/2017	1.15%	19,986,583	
7	U.S. Bank Trust N.A.	Working Capital	12/19/2016	1/4/2017	1.15%	34,982,111	
8	U.S. Bank Trust N.A.	Working Capital	12/12/2016	1/9/2017	1.15%	14,986,583	
9	U.S. Bank Trust N.A.	Working Capital	12/13/2016	1/3/2017	1.10%	14,990,375	
10	U.S. Bank Trust N.A.	Working Capital	12/13/2016	1/10/2017	1.15%	49,955,278	
11	U.S. Bank Trust N.A.	Working Capital	12/13/2016	1/3/2017	1.10%	14,990,375	
12	U.S. Bank Trust N.A.	Working Capital	12/14/2016	1/10/2017	1.15%	24,978,438	
13	U.S. Bank Trust N.A.	Working Capital	12/13/2016	1/10/2017	1.15%	49,955,278	
14	U.S. Bank Trust N.A.	Working Capital	12/19/2016	1/4/2017	1.15%	28,187,586	
15	U.S. Bank Trust N.A.	Working Capital	12/12/2016	1/9/2017	1.15%	14,986,583	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
	TOTAL					397,914,655	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

**See definition on page 226B*

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	CMS Energy Corporation	-	486,500	486,500	-	121,969
4	Consumers Funding LLC	-	-	-	-	(210)
5	Consumers 2014 Securitization LLC	24,616,296	27,738,612	28,533,103	25,410,787	9,293,544
6						
7	TOTAL ACCOUNT 233	24,616,296	28,225,112	29,019,603	25,410,787	9,415,303
8						
9	ACCOUNT 234					
10	Accounts Payable to Associated Companies					
11	CMS Energy Corporation	5,492,347	596,209,131	594,661,417	3,944,633	
12	CMS Enterprises Company	-	38,206	38,310	104	
13	CMS Energy Resource Management	277,920	277,920	1,045,920	1,045,920	
14	Consumers Funding LLC	-	-	-	-	
15	Consumers Campus Holdings LLC	105,195	-	-	105,195	
16	Consumers Receivable Funding II, LLC	-	-	-	-	
17	Consumers 2014 Securitization LLC	-	73,653,851	73,653,851	-	
18	Genesee Power Station LP	5,448,185	39,146,542	38,826,632	5,128,275	
19	Grayling Generating Station LP	(87,066)	36,471,661	36,629,766	71,039	
20	T.E.S. Filer City Station LP	3,873,720	92,753,312	96,269,358	7,389,766	
21						
22	TOTAL ACCOUNT 234	15,110,301	838,550,623	841,125,254	17,684,932	
23						
24						
25	Line 3 - Purpose: Promissory Note					
26	Date of issue: 01-01-2016					
27	Maturity: 12-31-16, Interest Rates: Variable					
28	Line 5 - Purpose: Securitization Bond Issuance					
29	Date of issue: 07-22-2014					
30	Maturity: 05-01-29, Interest Rates: Variable					
31						
32						
33						
34						
35	Column D may reflect activity in the accounts					
36	which includes estimates					
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTAL	39,726,597	866,775,735	870,144,857	43,095,719	9,415,303

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>			
Line No.		TOTAL AMOUNT	
1	Utility net operating income (page 114 line 26)		
2	Allocations: Allowance for funds used during construction		
3	Interest expense		
4	Other (specify)		
5	Net income for the year (page 117 line 78)	616,062,371	
6	Allocation of Net income for the year		
7	Add: Federal income tax expenses	253,021,387	
8			
9	Total pre-tax income	869,083,758	
10			
11	Add: Taxable income not reported on books:	35,481,096	
12			
13			
14			
15	Add: Deductions recorded on books not deducted from return	1,349,224,688	
16			
17			
18			
19	Subtract: Income recorded on books not included in return:	73,629,168	
20			
21			
22			
23	Subtract: Deductions on return not charged against book income:	2,495,861,066	
24			
25			
26	Federal taxable income for the year	(315,700,692)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)			
3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2			
4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.			
Utility	Other		Line No.
910,930,845			1
5,402,112			2
(269,136,504)			3
0			4
647,196,453	(31,134,083)		6
260,099,274	(7,077,887)		7
			8
907,295,727	(38,211,970)		9
			10
32,574,418	2,906,678		11
			12
			13
			14
1,313,094,047	36,130,641		15
			16
			17
			18
72,618,562	1,010,606		19
			20
			21
			22
2,495,823,174	37,892		23
			24
			25
(315,477,544)	(223,149)		26

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
11	Add: Taxable income not reported on books	
	Change in Accounting Method - 481(a)	5,200,276
	Contributions in Aid of Construction	26,976,451
	Equity Earnings in Subs	1,650,888
	Financial Transmissions Rights - MTM	154,562
	Gain/Loss on SERP Assets - Book	1,255,790
	Land Sales - Gain/Loss	243,129
		35,481,096
15	Add: Deductions recorded on books not deducted from return	
	Accrued Vacation	154,133
	Accrued Bonus - EICP Incentive	1,209,255
	Accrued Liability - Gas Incidents Fund	15,410
	Accrued OPEB - Noncurrent	126,026,099
	Accrued Payroll Taxes	282,491
	Accrued Pensions (Excluding SERP)	72,995,663
	Accrued SERP	29,635
	Accrued SERP - Current	80,000
	Accrued Voluntary Severance	860,700
	Aetna Blues Reserve	46,815
	ARO Transition/Accretion - Liability	8,054,186
	ARO Transition/Accretion - Property	17,597,394
	Bond Premium, Discount-Amortization	7,931,800
	Capitalized Benefits - Pension	18,267,782
	Capitalized OPEB	17,040,749
	Charitable Contributions Accruals	15,000,000
	CIAC - Capitalized DFIT	246,289
	CIAC Liability - NC	18,341,669
	Deferred Compensation - Noncurrent	1,514,254
	Deferred State & Local Income Taxes	46,159,805
	Depreciation - Book	765,511,191
	Gas Inventory Adjustment	65,925,713
	Gas Storage Fields - Deferred Expense	3,974,343
	Injuries & Damages	167,596
	Injuries & Damages - Current	983,025
	Injuries & Damages - Environ Remediation	20,253,696
	Injuries & Damages-Environ Remed-Reg Asset	7,018,833
	Interest During Construction (IDC)	38,299,973
	Lobbying and Political Contributions	17,001,520
	Ludington Settlement	1,308,000
	Meals & Entertainment-Nondeductible	730,848
	Penalties	575,800
	Reg Asset - Interim Surcharge - Curr	28,271
	Reg Asset - Plant Acquisition Costs	136,868
	Reg Asset - Securitization - Property	23,243,386
	Reg Liab - AFUDC - Excess FERC Rate	86,264
	Reg Liability - Interim Surcharge	16,598,473
	Reg Liability - Revenue Reserve Refund - Current	10,136,000
	Reg Liability - Over Recovery Major Maintenance - Current	42,205
	Reg Liability - Residual Balances - Current	3,088
	Regulatory Contingency - Current	3,086,374
	Renewable Energy Reserve	771,732
	Restricted Stock/Stock Options NC	15,481,171
	SERP Impairment	4,054,690
	State/Local Income Tax - Prior Periods	1,342,983
	State/Local Income Taxes - Current	608,516
		1,349,224,688

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Utility	Other	Line No.
		11
5,200,276	0	
26,976,451	0	
0	1,650,888	
154,562	0	
0	1,255,790	
243,129	0	
32,574,418	2,906,678	
		15
154,133	0	
547,868	661,386	
15,410	0	
126,026,099	0	
282,491	0	
72,995,663	0	
0	29,635	
0	80,000	
860,700	0	
46,815	0	
8,054,186	0	
17,597,394	0	
7,923,448	8,353	
18,267,782	0	
17,040,749	0	
0	15,000,000	
246,289	0	
18,341,669	0	
1,514,254	0	
47,483,622	(1,323,817)	
765,468,118	43,074	
65,925,713	0	
3,974,343	0	
167,596	0	
983,025	0	
20,253,696	0	
7,018,833	0	
38,299,973	0	
0	17,001,520	
1,308,000	0	
730,848	0	
0	575,800	
28,271	0	
136,868	0	
23,243,386	0	
86,264	0	
16,598,473	0	
10,136,000	0	
42,205	0	
3,088	0	
3,086,374	0	
771,732	0	
15,481,171	0	
0	4,054,690	
1,342,982	0	
608,516	0	
1,313,094,047	36,130,641	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	ASP Customer Costs - Cur	931,953
	ASP Customer Costs - NC	1,863,906
	Bad Debt Reserve	4,132,415
	CAP Installment Receivable	288,708
	Def'd Revenue - CATV Pole Attach - Liab	8,184
	FIN 48 State	619,721
	Intercompany Dividends	996,403
	Interest Income - Tax Exempt - SERP	299,386
	Linepack Adjustment	1,061,860
	MCV Land Rent	18,895
	Perm Diffs Capital-Meals and Entertainment	321,589
	R&PP Tax-Fiscal Yr Method-Current (Book)	647,959
	R&PP Tax-Fiscal Yr Method-NC (Book)	8,344,600
	Reg Liability - Securitization Overcollected - Current	13,069,103
	Reg Liability - Advanced Renewables	25,943,535
	Reg Liability - Energy Incentive - Cur	349,050
	Reg Liability - Energy Optimization	14,510,978
	Reserve Capacity	201,432
	Service Programs (ASP/Housecall/Etc)	19,491
		73,629,168
23	Subtract: Deductions on return not charged against book income	
	Accrued Auditing Expense/Outside Services	36,868
	Accrued Environmental Remed-Ins Recovery	6,051
	Accrued Involuntary Severance	448,000
	AFUDC - Debt	5,402,113
	AFUDC - Equity	11,683,381
	ARO Transition/Accretion - Reg Asset	14,378,728
	ARO Transition/Accretion - Reg Liability	11,272,853
	Capitalized Benefits - Injuries & Damages	10,944
	Capitalized Benefits - Vacation	119,442
	Charitable Contribution - Accruals	27,423
	CIAC Liability - Cur	3,454,258
	Cost of Removal - ADR Property	142,273,913
	Depreciation - Tax	1,747,713,383
	EISP (Executive Incentive Separation Plan)	22,455
	Excess I&D - Insurance Recovery NC	439,025
	Gain/Loss on Disp of ACRS Property-Tax	148,319,240
	Injuries&Damages-Environ Remed-Reg Liab	27,440,113
	OPEB Payments - Contribution Carryover	2,000,000
	OPEB - Reg Asset - NC	162,531,634
	Pensions - Reg Asset/Liability	114,304,472
	Reg Asset - Energy Optimization	1,208,846
	Reg Asset - Energy Optimization Incentive - Current	1,100,421
	Reg Asset - Energy Optimization Incentive-NC	582,622
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - Financial Transmission Rights	154,562
	Regulatory Contingency A	4,425,397
	Restricted Stock Plan	15,447,578
	Restricted Stock Plan - Dividends	650,522
	Section 263A/481 Adjustment - Property	50,000,000
	Software-Non-capitalized Current Year Expend	25,642,912
	State Income Tax C/Y RTA	2,297,008
	Supplemental Pay-Special Retirement-Curr	47,000
	Supplemental Pay-Special Retirement-NC	187,674
		2,495,861,066

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Utility	Other	Line No.
		19
931,953	0	
1,863,906	0	
4,439,513	(307,098)	
288,708	0	
8,184	0	
619,721	0	
0	996,404	
0	299,386	
1,061,860	0	
0	18,895	
321,589	0	
646,440	1,519	
8,343,100	1,500	
13,069,103	0	
25,943,535	0	
349,050	0	
14,510,977	0	
201,432	0	
19,491	0	
72,618,562	1,010,606	
		23
36,868	0	
6,051	0	
448,000	0	
5,402,113	0	
11,683,381	0	
14,378,728	0	
11,272,853	0	
10,944	0	
119,442	0	
0	27,423	
3,454,258	0	
142,273,913	0	
1,747,711,622	1,761	
22,455	0	
439,025	0	
148,319,240	0	
27,440,113	0	
2,000,000	0	
162,531,634	0	
114,304,472	0	
1,208,846	0	
1,100,421	0	
582,622	0	
2,232,228	0	
154,562	0	
4,425,397	0	
15,447,578	0	
650,522	0	
50,000,000	0	
25,642,912	0	
2,288,300	8,708	
47,000	0	
187,674	0	
2,495,823,174	37,892	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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Name of Member of the Affiliated Group

CMS Energy Corporation
 EnerBank USA
 CMS Land Company
 Consumers Energy Company
 CMS Engineering Co.
 ES Services Company
 CMS Enterprises Company
 CMS Energy Resource Management Company
 CMS Viron Corporation
 CMS Gas Transmission Company
 Hydra-Co Enterprises, Inc
 CMS Generation Filer City, Inc.
 CMS Generation Genesee Company
 CMS Generation Grayling Company
 CMS Generation Grayling Holdings Company
 CMS Generation Holdings Company
 CMS Generation Operating Company II, Inc.
 CMS Generation Recycling Company
 HCE - Biopower, Inc.
 New Bern Energy Recovery, Inc.

Consumers Energy Company joins in the filing of a consolidated federal income tax return with CMS Energy and its subsidiaries. Income taxes generally are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement. For 2016, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ (106,848)
All other members of the group	\$ 106,900
CMS Energy Consolidated	<u>\$ 52</u>

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(Next page is 262(M))

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	184,027	
3	Unemployment (B)	2,363	
4	FICA (B)	1,237,278	
5	Excise Tax (D)	140	
6			
7	TOTAL FEDERAL	1,423,808	0
8			
9	--STATE--		
10	Income (A)	29,588,929	
11	Unemployment (B)	54,106	
12	MI Single Business Tax (A)	0	
13	MPSC Assessment (E)		(3,402,438)
14	Franchise Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	0	
16			
17	TOTAL STATE	29,643,035	(3,402,438)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	327,565,124	
21	City Income Tax (A)	147,878	
22			
23	TOTAL LOCAL	327,713,002	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	358,779,845	(3,402,438)

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>					
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
(106,847,685)	(3,725,028)	0	(110,388,686)		1
364,276	(362,612)	0	4,027		2
58,781,276	(58,512,172)	0	1,506,382		3
150,498	(165,008)	0	(14,370)		4
(47,551,635)	(62,764,820)	0	(108,892,647)	0	5
22,887,735	(46,462,221)	0	6,014,443		6
2,677,380	(2,665,130)	0	66,356		7
0	0	0	0		8
11,864,371	(11,896,316)	0		(3,434,383)	9
2,000	(2,000)	0	0		10
266,675	(266,675)	0	0		11
37,698,161	(61,292,342)	0	6,080,799	(3,434,383)	12
230,340,818	(233,819,699)	23,392,560	347,478,803		13
(633,317)	(174,200)	0	(659,639)		14
229,707,501	(233,993,899)	23,392,560	346,819,164	0	15
219,854,027	(358,051,061)	23,392,560	244,007,316	(3,434,383)	16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2	(102,230,531)	(8,797,990)	0	4,180,836
3	124,264	75,168	0	0
4	20,051,879	12,129,586	0	0
5	0	0	0	0
6				
7	(82,054,388)	3,406,764	0	4,180,836
8				
9				
10	14,142,824	8,749,949	0	(5,038)
11	913,323	552,478	0	0
12	0	0	0	0
13	7,862,299	4,002,072	0	0
14	0	0		2,000
15	136,004	130,671	0	0
16				
17	23,054,450	13,435,170	0	(3,038)
18				
19				
20	159,783,287	70,263,733		293,798
21	(565,582)	(63,156)	0	(4,579)
22				
23	159,217,705	70,200,577	0	289,219
24				
25				
26				
27				
28	100,217,767	87,042,511	0	4,467,017

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.
10. Fill in all columns for all line items.

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
			0	1
			164,844	2
			26,599,811	3
			150,498	4
				5
				6
			26,915,153	7
				8
				9
			0	10
			1,211,579	11
			0	12
			0	13
			0	14
			0	15
				16
			1,211,579	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	28,126,732	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Instruction 6. - Adjustments Column (f)

LOCAL (Line 23(f)):

1. Adjustment to reflect increase (decrease) in 2016 estimated property tax over 2015 property tax estimate.	14,400,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.	8,992,560
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.	-
Total (Ties to Line 23(f))	<u>23,392,560</u>
TOTAL ADJUSTMENTS (Ties to Line 28(f))	<u><u>23,392,560</u></u>

Instruction 9. - Basis of Allocation

See Page 262, Column (a) for taxes to which basis is applied.

Allocation Basis

- (A) Taxable Net Income Basis
- (B) Amount of Payroll Charged to Departments
- (C) Customer Basis
- (D) Taxable Assets Basis
- (E) Gross Operating Revenue Basis

Other

Page 262

Actual use taxes paid to the State on purchases were \$10,822,072 for 2016.

Line 28 - Account 236 Reconciliation	
MPSC Account 236 ending balance	243,702,852
MPSC Account 247 ending balance	0
MPSC Account 247.1 ending balance	304,464
Page 263, Line 28, Column (g), Total	<u><u>244,007,316</u></u>

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2016		Year of Report December 31, 2016	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Electric Utility						
2	3%						
3	4%	3,738,705			411.4	210,469	
4	7%						
5	10%	18,493,420			411.4	1,061,735	
6	30%	22,884,459	411.4	19,803,914	411.4	1,234,440	
7							
8	TOTAL	45,116,584		19,803,914		2,506,644	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11	3%						
12	4%	591,811			411.4	41,516	
13	7%	325,036			411.4	19,108	
14	10%	9,918,421			411.4	535,105	
15							
16	Total Gas	10,835,268		0		595,729	
17							
18	Total Company	55,951,852		19,803,914		3,102,373	
19							
20							
21							
22							
23							
24							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)				
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation		Line No.
				1
3,528,236	22 years			2
17,431,685	30 years			3
41,453,933	33 years			4
				5
62,413,854				6
				7
				8
				9
				10
550,295	21 years			11
305,928	17 years			12
9,383,316	30 years			13
				14
10,239,539				15
				16
72,653,393				17
				18
				19
				20
				21
				22
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Give description and amount of other current and accrued liabilities as of the end of year.
2. Minor items may be grouped by classes, showing number of items in each class.

Line No.	Item (a)	Balance End of Year (b)
1	MGP Site Liability	34,400,000
2	Charitable Contributions	33,000,000
3	Purchased Power - Entergy Nuclear Palisades	28,682,538
4	Purchased Power - MCV	24,330,521
5	Purchased Power - Other	18,673,734
6	Employee Incentive Compensation Plan	15,726,278
7	Healthcare, Life & Other Insurance Accruals	6,668,547
8	Superfund/Part 201 Site Liability	6,126,572
9	SERP	5,324,688
10	CARE Pilot Direct Assistance	3,867,141
11	NOV Accrual	3,086,374
12	Accrued Vacation Liability	3,083,066
13	Ludington Fish Settlement	2,702,000
14	Low Income Energy Assistance Fund	1,748,726
15	Retirement Accruals	1,675,325
16	Supplier Deposits- GCC	1,275,203
17	Accrued Audit Fees	936,809
18	Voluntary Separation Plan	887,480
19	Gas Interstate Imbalance	706,791
20	Hydro and Ludington FERC fees	535,803
21	Gift of Energy Advances	441,125
22	Other Miscellaneous Liabilities (8 items)	206,583
23	MCV Land Lease	150,000
24	Hydro Plant Compensation	128,617
25	Training Trust	27,647
26	TOTAL	194,391,568

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
27	Electric	54,768,723
28	Gas	8,103,576
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	62,872,299

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$10,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Envir Clean-Up Manufactured Gas	100,260,900	182/242	31,437,942	4,097,829	72,920,787
2	Renewable Energy Resources	16,255,736	various	5,932,960	6,704,692	17,027,468
3	Escrow Accounts	19,534,726	various	11,752,906	7,477,523	15,259,343
4	Reserve Capacity Def Rev 2004-2007	5,636,692	456	201,432	-	5,435,260
5	Def Revenue - METCO	2,510,225	454	10,040,900	10,040,900	2,510,225
6	Budget Plan Liability	39,926,805	142	100,158,279	62,715,720	2,484,246
7	Unclaimed Checks-var	1,892,195	various	722,641	514,813	1,684,367
8	Deferred Revenue-Pole Attachments	1,588,371	454	3,230,041	3,278,353	1,636,683
9	Contract Guarantees/Contingency	5,009,518	242	4,425,398	-	584,120
10	Adrian Energy Performance Contingency	488,309	134	3,234	1,792	486,867
11	ANR CE Otisville Agreement	462,500	495/143	1,850,000	1,850,000	462,500
12	Transmission Relocation Advance	281,055	107	1,170,961	1,341,025	451,119
13	Interconnection Advances	3,973,405	various	5,895,975	2,216,006	293,436
14	Intercompany MCV Income	174,782	418	18,896	-	155,886
15	Deferred ASP Revenue-Gas	161,846	488	45,444	25,953	142,355
16	Deferred Revenue	-	415	497,360	617,450	120,090
17	Consumers Energy Foundation Commitment	130,571	426	130,571	103,148	103,148
18	MI Joint Membership fees	38,514	various	25,803	21,638	34,349
19	Insurance Recovery-MGP	373,719	925	352,718	1,618	22,619
20	Adv Pymt-Pole Attmt-Charter	73,905	various	3,862,723	3,806,228	17,410
21	Deferred Electric Capacity Revenue	690,737	447/143	690,737	-	-
22	Operating Lease Deferred Revenue	113,119	142/186	113,119	-	-
23	Zeeland Oil Spill Remediation	100,000	925	100,000	-	-
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	199,677,630		182,660,040	104,814,688	121,832,278

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.
2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)

Line No.	Description of Property	Date J.E. Approved	Total Amount of Gain
	(a)	(b)	(c)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)

Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.6 (e)	Additional Gains (f)		
N/A	N/A	N/A	N/A	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	0	0	0	TOTAL

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY
(Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7	TOTAL Electric (<i>Total of lines 3 thru 6</i>)			
8	Gas			
9	Defense Facilities			
10	Pollution Control Facilities			
11	Other			
12				
13	TOTAL Gas (<i>Total of lines 9 thru 12</i>)			
14	Other (Specify)			
15	TOTAL (Account 281)			
16	Classification of TOTAL			
17	Federal Income Tax			
18	State Income Tax			
19	Local Income Tax			

NOTES

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 281) (Continued)**

3. Use footnotes as required.
4. Fill in all columns for all line items as appropriate.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							14
							15
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							18
							19

NOTES (Continued)

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	1,693,634,865	359,370,127	35,970,848
3	Electric - State	196,174,487	34,833,965	7,580,147
4	Electric - Local	0	9,904,064	291,734
5	Total Electric	1,889,809,352	404,108,156	43,842,729
6	Gas - Federal	665,668,667	105,650,936	14,556,294
7	Gas - State	64,867,632	9,107,923	2,908,728
8	Gas - Local	0	3,708,333	126,887
9	Total Gas	730,536,299	118,467,192	17,591,909
10	TOTAL (Enter total of lines 4&7)	2,620,345,651	522,575,348	61,434,638
11	Other (Specify)			
12	Non-Utility - Federal	408,138		
13	Non-Utility - State	72,564		
14	Non-Utility - Local	0		
15	Total Non-Utility	480,702		
16				
17	TOTAL Account 282 (Enter total of lines 8 & 12)	2,620,826,353	522,575,348	61,434,638
18	Classification of TOTAL			
19	Federal Income Tax	2,359,711,670	465,021,063	50,527,142
20	State Income Tax	261,114,683	43,941,888	10,488,875
21	Local Income Tax	0	13,612,397	418,621

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)**

3. Use footnotes as required.
4. Fill in all columns for all line items as appropriate.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
					0	2,017,034,144	2
						223,428,305	3
						9,612,330	4
			0			2,250,074,779	5
			0		0	756,763,309	6
						71,066,827	7
						3,581,446	8
						831,411,582	9
0	0		0		0	3,081,486,361	10
							11
4,114	17,961		0		0	394,291	12
446	4,117					68,893	13
1,994	78					1,916	14
6,554	22,156		0		0	465,100	15
							16
6,554	22,156		0		0	3,081,951,461	17
							18
4,114	17,961		0			2,774,191,744	19
446	4,117		0		0	294,564,025	20
1,994	78		0		0	13,195,692	21

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Employee Benefits	260,147,460	82,337,329	26,720,858
3	Net Regulatory Assets/Liabilities	84,190,031	18,429,781	16,228,488
4	Regulatory Tax Assets/Liab - ASC 740	75,017,022	20,579,139	16,854,180
5	Other	43,907,008	24,720,720	26,680,301
6	TOTAL Electric (total of lines 2 thru 5)	463,261,521	146,066,969	86,483,827
7	Gas			
8	Employee Benefits	131,516,942	57,003,080	17,519,076
9	Net Regulatory Assets/Liabilities	46,718,665	7,295,577	8,353,019
10	Gas Inventory	98,680,483	1,903,980	28,125,286
11	Regulatory Tax Assets/Liab - ASC 740	25,858,727	7,835,468	6,558,715
12	Other	21,676,410	13,012,157	12,309,452
13	TOTAL Gas (Total of lines 8 thru 12)	324,451,227	87,050,262	72,865,548
14	Other			
15	Non-Utility	12,963,620	0	0
16	TOTAL (Account 283) (Enter total of lines 6, 13 and 15)	800,676,368	233,117,231	159,349,375
17	Classification of TOTAL			
18	Federal Income Tax	741,445,590	169,193,884	96,537,758
19	State Income Tax	59,230,778	59,242,627	47,636,228
20	Local Income Tax	0	4,680,720	15,175,389

NOTES

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.
4. Fill in all columns for all items as appropriate.
5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						315,763,931	2
						86,391,324	3
		182.3	29,056,436	182.3	23,378,481	73,064,026	4
						41,947,427	5
0	0		29,056,436		23,378,481	517,166,708	6
							7
						171,000,946	8
						45,661,223	9
						72,459,177	10
		182.3	11,059,345	182.3	9,473,247	25,549,382	11
						22,379,115	12
0	0		11,059,345		9,473,247	337,049,843	13
							14
124,449	632,499	219	2,236,620	226	3,339,595	13,558,545	15
124,449	632,499		42,352,401		36,191,323	867,775,096	16
							17
94,488	526,743		22,792,323		15,918,711	806,795,849	18
14,074	97,742		19,513,915		7,477,332	58,716,926	19
15,887	8,014		46,163		12,795,280	2,262,321	20

NOTES (Continued)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

1. Report the information called for below concerning each item included in this account at year end.

Line No.	Description of Item (a)	Balance at End of Year (b)	Date of Filing for Commission Approval (c)	Case Number (d)
1	Electric			
2				
3				
4				
5				
6				
7	TOTAL Electric (Total of lines 2 thru 6)			
8	Gas			
9				
10				
11				
12				
13				
14	TOTAL Gas (Total of lines 9 thru 13)			
15	Other (Specify)			
16	TOTAL (Account 284) (Enter Total of lines 7, 14 and 15)			
17	Classification of TOTAL			
18	Federal Income Tax			
19	State Income Tax			
20	Local Income Tax			

NOTES

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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OTHER REGULATORY LIABILITIES

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (amounts less than \$50,000) may be grouped by classes.
4. Give the number and name of the account(s) where each amount is recorded.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,493,175	1,579,439	9,868,262
2	FAS 143 ARO Liability	403/411	13,878,737	2,605,884	61,583,935
3	SFAS 109 Regulatory Liability	various	7,522,282	5,561,724	39,161,697
4	Pre 93 Regulatory Tax Liability - Electric (1)	411.1	41,939,039	200,715	83,631,457
5	Pre 93 Regulatory Tax Liability - Gas (2)	411.1	21,911,086	347,165	195,280,199
6	Financial Transmission Rights - MTM	175	4,701,110	4,546,548	816,309
7	Energy Optimization (U-15805 & U-15889)	496/449	121,699,560	107,188,583	11,203,799
8	Advanced Renewable Regulatory Liability-Electric	449/456	71,238,149	45,294,614	83,321,089
9	10(d)4 Regulatory Liability	-	-	-	115,961
10	Lakewinds Cash Grant	549	2,232,228	-	60,456,177
11	EO Incentive - Over Recovery	142	773,556	424,507	396,788
12	Securitization - Over Recovery (3)	various	13,082,755	13,652	745,417
13	Residual Gas Decoupling (4)	142/480	404,131	404,131	
14	Residual Balance	various	5,171	5,171	
15					
16					
17	(1) U-17449 (5 years, ending 2018)				
18	(2) U-17449 (12 years, ending 2025)				
19	(3) U-12505				
20	(4) U-17882				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		300,880,979	168,172,133	546,581,090

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 0 sale with				
4	original cost greater than \$100,000				
5					
6					
7	UTILITY LAND SALES -- 6 sales with				
8	original cost less than \$100,000	645		15,306	
9					
10	Sale of Hancock Substation	117,053		281,963	
11					
12					
13					
14					
15					
16					
17	Total Gain	117,698		297,269	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20					
21					
22	UTILITY LAND SALES -- 1 sale with				
23	original cost greater than \$100,000	105,287			134,520
24					
25	UTILITY LAND SALES -- 15 sales with				
26	original cost less than \$100,000	42,564			125,954
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	147,851			260,474

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

- | | |
|---|--|
| <p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a</p> | <p>subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars of the method of determining the annual rental for the property.</p> <p>5. Designate associated companies.</p> |
|---|--|

Line No.	
1	Not applicable.
2	
3	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.
2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.
3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.
4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.
5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.
6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.
7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415	
1	Customer Tech	8,096,213
2	Lab & Network Services	1,485,069
3	On-Site Engineering	1,445,827
4	Gas T&S	600,509
5	Joint Trench	428,607
6	Gas Fuel Lines	203,298
7	Forestry Services	158,517
8	Metering Services	30,547
9	Other	202,987
10	Total Rev. from Merchandising, Jobbing & Contract Work	12,651,574
	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
11		
12		
13	Customer Tech	(7,025,192)
14	Lab & Network Services	(1,392,399)
15	On-Site Engineering	(1,107,097)
16	Gas T&S	(374,392)
17	Joint Trench	(245,334)
18	Forestry Services	(175,218)
19	Gas Fuel Lines	(100,352)
20	Metering Services	(29,302)
21	Other	(124,053)
22	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(10,573,339)
23		
	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
24		
25	Allconnect Revenues	588,137
26	Other Revenues	1,485
27	Allconnect Expenses	(97,296)
28	Other Expenses	(43,648)
29	Total Revenues and Expenses Relating to Nonutility Operations	448,678

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)

Line No.	Item (a)	Amount (b)
26	NONOPERATING RENTAL INCOME-ACCOUNT 418	
27	MCV	
28	Land Lease (12/1987 - 12/2035)	600,000
29	Amortization	18,895
30	Total Nonoperating Rental Income	618,895
31		
32	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1	
33	ES Services Co	(1,649,570)
34	CMS Engineering	(1,318)
35	Total Equity Earnings in Subsidiary Companies	(1,650,888)
36		
37	INTEREST AND DIVIDEND INCOME-ACCOUNT 419	
38	SERP Interest-Account 128	2,249,604
39	Gas Customer Attachment Program Interest Income	1,272,997
40	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	996,403
41	State of Michigan Use Tax Settlement	648,645
42	Customer Operations - Leases	239,959
43	Investments Included in Accounts 123, 124 & 136	43,541
44	Other Interest Income	270,892
45	Total Interest and Dividend Income	5,722,041
46		
47	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	11,683,381
48		
49	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421	
50	EO Incentive- Electric & Gas	18,297,812
51	Bill Payment Fees	1,988,265
52	DSSP	784,389
53	Royalties and Working Interest From Oil and Gas Leases	353,289
54	AFUDC	(86,264)
55	Other Gains	5,947
56	Total Miscellaneous Nonoperating Income	21,343,438
57		
58	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	297,269
59	See page 280a for details	
60		
61	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	(260,474)
62	See page 280b for details	
63		
64	Total Other Income	40,280,575

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	1,969,484,149	1,829,594,599	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	1,445,201,134	1,430,776,180	
5	Large (or Industrial)	680,099,432	692,458,471	
6	(444) Public Street and Highway Lighting	27,306,787	30,074,950	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	3,991,774	4,279,778	
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	4,126,083,276	3,987,183,978	
13				
14	(447) Sales for Resale	126,558,359	138,668,342	
15	TOTAL Sales of Electricity	4,252,641,635 *	4,125,852,320	
16				
17	(Less) (449.1) Provision for Rate Refunds	24,831,431	37,474,112	
18	TOTAL Revenue Net of Provision for Refunds	4,227,810,204	4,088,378,208	
19	Other Operating Revenues			
20	(450) Forfeited discounts	10,614,874	10,860,494	
21	(451) Miscellaneous Service Revenues	3,360,799	4,458,851	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	20,853,347	19,923,165	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	85,711,153	101,910,366	
26	(456.1) Revenues from Transmission of Electricity			
27	of Others	6,908,808	0	
28				
29				
30	TOTAL Other Operating Revenues	127,448,981	137,152,876	
31				
32	TOTAL Electric Operating Revenues	4,355,259,185	4,225,531,084	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
12,789,439	12,494,679	1,584,318	1,577,087	1
				2
				3
11,843,439	11,698,777	217,226	215,219	4
8,838,915	8,605,390	1,478	1,453	5
150,184	154,971	1,608	1,577	6
				7
				8
37,748	38,185			9
				10
				11
33,659,725	32,992,002	1,804,630	1,795,336	12
				13
3,086,806	3,365,436	1	1	14
36,746,531 **	36,357,438	1,804,631	1,795,337	15
				16
				17
36,746,531	36,357,438	1,804,631	1,795,337	18

* Include \$ 507,028 unbilled revenues.

** Includes -62,654 MWH relating to unbilled revenues.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,616,106 Redundant facility charges: \$740,363
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$31,187,314 Sales & Use Tax Discount: \$600,537 Rate of Return Billed to Others: \$379,783 Purchased Power Admin Fees: \$965,352 Ancillary Service: \$1,099,078 Substation Maintenance: \$739,524 Alternate Service (extraordinary facilities): \$345,992 NSF: \$507,397 METC 2015 Utilization Adjustment: \$1,154,782 Other Hydro Revenues: \$530,952 Authorized Return on Renewable Energy Assets: \$47,069,131 Smart Meter Opt-Out Charges: \$746,943

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

- Report below operating revenues for each prescribed account.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Customer Choice Sales of Electricity		
2	Residential Sales	-	-
3	Commercial and Industrial Sales		
4	Small (or Commercial)	17,944,569	19,376,129
5	Large (or Industrial)	13,242,745	25,198,448
6			
7			
8			
9			
10			
11			
12	TOTAL Customer Choice Sales	31,187,314	44,574,577
13			
14			
15	TOTAL Sales of Electricity		
16			
17			
18	TOTAL Revenue Net of Provision for Refunds		
19	Other Operating Revenues		
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTAL Other Operating Revenues		
31			
32	TOTAL Electric Operating Revenues		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 or the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For Line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
-	-	-	-	1
				2
				3
1,018,974	1,016,357	880	897	4
2,875,599	2,921,595	143	144	5
				6
				7
				8
				9
				10
				11
3,894,573	3,937,952	1,023	1,041	12
				13
				14
				15
				16
				17
				18

Name of Respondent Consumers Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,734,379	1,958,124,953	1,579,816	8,061	0.1538
3	1005 RESIDENTIAL DIRECT LOAD MANGEMENT	12,619	1,869,325	1,551	8,136	0.1481
4	1007 RESIDENTIALW DYNAMIC PRICING (RDP)	83	12,088	10	8,300	0.1456
5	1008 RESIDENTIAL DYNAMIC PRICING REBATE	72	10,737	8	9,000	0.1491
6	1010 RESIDENTIAL TOD SERV (RT)	59,592	7,976,702	2,099	28,391	0.1339
7	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	10,375	1,360,601	798	13,001	0.1311
8	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	74	8,550	36	2,056	0.1155
9	UNBILLED REVENUE	(27,755)	121,193			(0.0044)
10	TOTAL RESIDENTIAL	12,789,439	1,969,484,149	1,584,318	8,073	0.1540
11						
12						
13						
14	COMMERCIAL					
15	1100 GEN SERVICE SECONDARY (GS)	3,463,884	525,159,254	186,049	18,618	0.1516
16	1110 GEN SERVICE SECONDARY (GS)	311,156	44,070,032	4,739	65,659	0.1416
17	1120 GEN SVC DEMAND SECONDARY (GSD)	3,155,466	399,801,902	19,415	162,527	0.1267
18	1130 GEN SVC DEMAND SECONDARY (GSD)	382,537	49,227,747	1,013	377,628	0.1287
19	1140 GEN SVC DEMAND SECONDARY (GSD)	85,048	10,271,687	85	1,000,565	0.1208
20	1150 GEN SVC DEMAND SECONDARY (GSD)	22,239	2,816,460	19	1,170,474	0.1266
21	1200 GEN SERVICE PRIMARY (GP)	717,336	78,050,846	1,158	619,461	0.1088
22	1220 GEN SVC PRIMARY DEMAND (GPD)	3,400,246	305,113,131	1,082	3,142,556	0.0897
23	1280 GPTU PRIMARY PILOT	170,661	14,516,211	61	2,797,721	0.0851
24	1455 OUTDOOR AREA LIGHTING (GML)	11,881	2,049,678	3,156	3,765	0.1725
25	1500 GEN SVC UNMETERED (GU)	88,532	7,433,338	438	202,128	0.0840
26	1715 GEN SVC SECONDARY SELF GEN	257	50,199	3	85,667	0.1953
27	1725 GEN SVC DEMAND SECONDARY SG	674	135,864	6	112,333	0.2016
28	1755 GEN SVC PRIMARY DEMAND SG	9,908	947,905	2	4,954,000	0.0957
29	UNBILLED REVENUE	23,614	5,556,880			0.2353
30	TOTAL COMMERCIAL	11,843,439	1,445,201,134	217,226	54,521	0.1220
31						
32						
33						
34	INDUSTRIAL					
35	1210 GEN SERVICE PRIMARY (GP)	733,585	78,797,317	655	1,119,977	0.1074
36	1230 GEN SVC PRIMARY DEMAND (GPD)	7,581,935	565,297,817	651	11,646,598	0.0746
37	1250 GEN SERVICE METAL MELTING PI	306,116	18,202,248	17	18,006,824	0.0595
38	1285 GPTU PRIMARY PILOT	241,515	19,916,260	40	6,037,875	0.0825
39	1330 GEN SELF GEN PRIMARY (GSG-2)	23,653	1,455,874	2	11,826,500	0.0616
40	1350 GEN SELF GEN PRIMARY (GSG-2)	9,103	1,302,715	7	1,300,429	0.1431
41	1460 OUTDOOR AREA LIGHTING (GUL)	635	103,393	106	5,991	0.1628
42	UNBILLED REVENUE	(57,627)	(4,976,192)			0.0864
43	TOTAL INDUSTRIAL	8,838,915	680,099,432	1,478	5,980,321	0.0769
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54	TOTAL Billed	33,722,083	4,125,449,631	-	-	0.1223
55	Total Unbilled Rev. (See Instr. 6)	(62,358)	653,645	-	-	(0.0102)
56	TOTAL	33,659,725	4,126,083,276	-	-	0.1226

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SALES OF ELECTRICITY BY RATE SCHEDULES (CONTINUED)

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	PUBLIC STREET & HIGHWAY					
3	1400 SECONDARY METERED SERVICE	7,171	805,965	354	20,257	0.1124
4	1405 PRIMARY METERED SERVICE	337	23,096	5	67,400	0.0685
5	1410 CUSTOMER OWNED INCANDESCENT	15	(370,780)	265	57	(24.7187)
6	1415 CUSTOMER OWNED MERCURY	178	21,206	8	22,250	0.1191
7	1420 CUSTOMER OWNED HP SODIUM	215	25,586	16	13,438	0.1190
8	1425 CUSTOMER OWNED METAL HAL LUM	40	4,709	1	40,000	0.1177
9	1430 COMPANY OWNED INCANDESCENT	283	54,083	15	18,867	0.1911
10	1435 COMPANY OWNED FLUORESCENT	42	6,454	1	42,000	0.1537
11	1440 COMPANY OWNED MERCURY	29,029	5,377,263	253	114,739	0.1852
12	1445 COMPANY OWNED HP SODIUM	81,280	19,027,906	597	136,147	0.2341
13	1450 COMPANY OWNED METAL HALIDE	707	131,445	29	24,379	0.1859
14	1500 SECONDARY UNMETERED SERVICE	9,269	770,057	44	210,659	0.0831
15	1600 COMPANY OWNED GU-XL	63	19,008	14	4,500	0.3017
16	1650 CUSTOMER OWNED GU-XL	85	8,841	5	17,000	0.1040
17	SPECIAL CONTRACT GR	21,810	1,367,112	1	21,810,000	0.0627
18	UNBILLED REVENUE	(340)	34,836			(0.1025)
19	TOTAL STREET LIGHTING	150,184	27,306,787	1,608	93,398	0.1818
20						
21						
22	INTERDEPARTMENTAL SALES					
23	INTERDEPARTMENTAL	37,998	4,094,846			0.1078
24	UNBILLED REVENUE	(250)	(103,072)			0.4123
25	TOTAL INTERDEPARTMENTAL	37,748	3,991,774			0.1057
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54	TOTAL Billed	33,722,083	4,125,449,631	-	-	0.1223
55	Total Unbilled Rev. (See Instr. 6)	(62,358)	633,645	-	-	(0.0102)
56	TOTAL	33,659,725	4,126,083,276	-	-	0.1226

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																																																																																								
304	1	C	<p align="center">REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <table> <tr><td>1000 RESIDENTIAL SERVICE (RS)</td><td>(53,421,346)</td></tr> <tr><td>1005 RESIDENTIAL DIRECT LOAD MANGEMENT</td><td>(56,034)</td></tr> <tr><td>1007 RESIDENTIALW DYNAMIC PRICING (RDP)</td><td>(437)</td></tr> <tr><td>1008 RESIDENTIAL DYNAMIC PRICING REBATE</td><td>(352)</td></tr> <tr><td>1010 RESIDENTIAL TOD SERVICE (RT)</td><td>(246,752)</td></tr> <tr><td>1020 EXP RESIDENTIAL PLUG-IN (REV-1)</td><td>(43,282)</td></tr> <tr><td>1030 EXP RESIDENTIAL PLUG-IN (REV-2)</td><td>(313)</td></tr> <tr><td>1100 GEN SERVICE SECONDARY (GS)</td><td>(14,980,598)</td></tr> <tr><td>1110 GEN SERVICE SECONDARY (GS)</td><td>(1,053,006)</td></tr> <tr><td>1120 GEN SVC DEMAND SECONDARY (GSD)</td><td>(13,467,126)</td></tr> <tr><td>1130 GEN SVC DEMAND SECONDARY (GSD)</td><td>(1,359,390)</td></tr> <tr><td>1140 GEN SVC DEMAND SECONDARY (GSD)</td><td>(368,333)</td></tr> <tr><td>1150 GEN SVC DEMAND SECONDARY (GSD)</td><td>(81,243)</td></tr> <tr><td>1200 GEN SERVICE PRIMARY (GP)</td><td>(3,030,307)</td></tr> <tr><td>1220 GEN SVC PRIMARY DEMAND (GPD)</td><td>(14,415,352)</td></tr> <tr><td>1280 GPTU PRIMARY PILOT</td><td>(768,040)</td></tr> <tr><td>1455 OUTDOOR AREA LIGHTING (GML)</td><td>(48,042)</td></tr> <tr><td>1500 GEN SVC UNMETERED (GU)</td><td>(347,087)</td></tr> <tr><td>1715 GEN SVC SECONDARY SELF GEN</td><td>(910)</td></tr> <tr><td>1725 GEN SVC DEMAND SECONDARY SELF GEN</td><td>(2,495)</td></tr> <tr><td>1755 GEN SVC PRIMARY DEMAND SELF GEN</td><td>(40,869)</td></tr> <tr><td>1210 GEN SERVICE PRIMARY (GP)</td><td>(3,115,138)</td></tr> <tr><td>1230 GEN SVC PRIMARY DEMAND (GPD)</td><td>(32,307,264)</td></tr> <tr><td>1250 GEN SERVICE METAL MELTING PILOT</td><td>(1,337,319)</td></tr> <tr><td>1285 GPTU PRIMARY PILOT</td><td>(1,095,261)</td></tr> <tr><td>1460 OUTDOOR AREA LIGHTING (GML)</td><td>(2,593)</td></tr> <tr><td>1400 SECONDARY METERED SERVICE</td><td>(31,873)</td></tr> <tr><td>1405 PRIMARY METERED SERVICE</td><td>(1,513)</td></tr> <tr><td>1410 CUSTOMER OWNED INCANDESCENT</td><td>(60)</td></tr> <tr><td>1415 CUSTOMER OWNED MERCURY</td><td>(716)</td></tr> <tr><td>1420 CUSTOMER OWNED HP SODIUM</td><td>(873)</td></tr> <tr><td>1425 COMPANY OWNED METAL HALIDE</td><td>(159)</td></tr> <tr><td>1430 COMPANY OWNED INCANDESCENT</td><td>(1,387)</td></tr> <tr><td>1435 COMPANY OWNED FLOURESCENT</td><td>(167)</td></tr> <tr><td>1440 COMPANY OWNED MERCURY</td><td>(117,571)</td></tr> <tr><td>1445 COMPANY OWNED HP SODIUM</td><td>(324,792)</td></tr> <tr><td>1450 COMPANY OWNED METAL HALIDE</td><td>(2,838)</td></tr> <tr><td>1500 SECONDARY UNMETERED SERVICE</td><td>(36,967)</td></tr> <tr><td>1600 COMPANY OWNED GU-XL</td><td>(248)</td></tr> <tr><td>1650 CUSTOMER OWNED GU-XL</td><td>(336)</td></tr> <tr><td>SPECIAL CONTRACT GR</td><td>(95,247)</td></tr> <tr><td>INTERDEPARTMENTAL</td><td>(159,345)</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>TOTAL REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES</td><td>(142,362,981)</td></tr> <tr><td>PROVISION FOR RATE REFUNDS</td><td>7,583,831</td></tr> <tr><td>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE</td><td><u>2,080,130</u></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</td><td><u>(132,699,020)</u></td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>TOTAL UNBILLED REVENUE</td><td>507,028</td></tr> <tr><td>UNBILLED REVENUE - WHOLESALE CUSTOMERS</td><td>(126,617)</td></tr> <tr><td>UNBILLED REVENUE EXCLUDING WHOLESALE</td><td><u>633,645</u></td></tr> </table>	1000 RESIDENTIAL SERVICE (RS)	(53,421,346)	1005 RESIDENTIAL DIRECT LOAD MANGEMENT	(56,034)	1007 RESIDENTIALW DYNAMIC PRICING (RDP)	(437)	1008 RESIDENTIAL DYNAMIC PRICING REBATE	(352)	1010 RESIDENTIAL TOD SERVICE (RT)	(246,752)	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	(43,282)	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	(313)	1100 GEN SERVICE SECONDARY (GS)	(14,980,598)	1110 GEN SERVICE SECONDARY (GS)	(1,053,006)	1120 GEN SVC DEMAND SECONDARY (GSD)	(13,467,126)	1130 GEN SVC DEMAND SECONDARY (GSD)	(1,359,390)	1140 GEN SVC DEMAND SECONDARY (GSD)	(368,333)	1150 GEN SVC DEMAND SECONDARY (GSD)	(81,243)	1200 GEN SERVICE PRIMARY (GP)	(3,030,307)	1220 GEN SVC PRIMARY DEMAND (GPD)	(14,415,352)	1280 GPTU PRIMARY PILOT	(768,040)	1455 OUTDOOR AREA LIGHTING (GML)	(48,042)	1500 GEN SVC UNMETERED (GU)	(347,087)	1715 GEN SVC SECONDARY SELF GEN	(910)	1725 GEN SVC DEMAND SECONDARY SELF GEN	(2,495)	1755 GEN SVC PRIMARY DEMAND SELF GEN	(40,869)	1210 GEN SERVICE PRIMARY (GP)	(3,115,138)	1230 GEN SVC PRIMARY DEMAND (GPD)	(32,307,264)	1250 GEN SERVICE METAL MELTING PILOT	(1,337,319)	1285 GPTU PRIMARY PILOT	(1,095,261)	1460 OUTDOOR AREA LIGHTING (GML)	(2,593)	1400 SECONDARY METERED SERVICE	(31,873)	1405 PRIMARY METERED SERVICE	(1,513)	1410 CUSTOMER OWNED INCANDESCENT	(60)	1415 CUSTOMER OWNED MERCURY	(716)	1420 CUSTOMER OWNED HP SODIUM	(873)	1425 COMPANY OWNED METAL HALIDE	(159)	1430 COMPANY OWNED INCANDESCENT	(1,387)	1435 COMPANY OWNED FLOURESCENT	(167)	1440 COMPANY OWNED MERCURY	(117,571)	1445 COMPANY OWNED HP SODIUM	(324,792)	1450 COMPANY OWNED METAL HALIDE	(2,838)	1500 SECONDARY UNMETERED SERVICE	(36,967)	1600 COMPANY OWNED GU-XL	(248)	1650 CUSTOMER OWNED GU-XL	(336)	SPECIAL CONTRACT GR	(95,247)	INTERDEPARTMENTAL	(159,345)	<hr/>		TOTAL REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES	(142,362,981)	PROVISION FOR RATE REFUNDS	7,583,831	ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE	<u>2,080,130</u>	<hr/>		TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES	<u>(132,699,020)</u>	<hr/>		TOTAL UNBILLED REVENUE	507,028	UNBILLED REVENUE - 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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	Secondary					
2						
3	2100 General Service (GS)	20,134	917,332	110	183,036	0.04556
4	2120 General Service Demand (GSD)	180,473	6,396,922	465	388,114	0.03545
5	2140 Gen Serv Demand (GSD-100 kw guarantee)	16,045	539,381	18	891,389	0.03362
6	2110 General Service Secondary (GS)	1,595	72,402	7	227,857	0.04539
7	2130 General Service Secondary Demand (GSD)	7,672	273,539	13	590,154	0.03565
8	2150 General Service Demand (GSD-100 kw guarantee)	1,205	38,175	1	1,205,000	0.03168
9						
10	Total Secondary	227,124	8,237,751	614	369,909	0.03627
11						
12	Primary					
13	2200 General Service (GP) Commercial	42,403	905,278	28	1,514,393	0.02135
14	2220 General Service Demand (GPD) Commercial	752,732	8,752,478	238	3,162,739	0.01163
15						
16	2210 General Service (GP) Industrial	24,699	502,894	12	2,058,250	0.02036
17	2230 General Service Demand (GPD) Industrial	2,839,627	13,168,782	131	21,676,542	0.00464
18						
19						
20	Total Primary	3,659,461	23,329,432	409	8,947,337	0.00638
21						
22						
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24						
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44	Total Billed	3,886,585	31,567,183	1,023	3,799,203	0.0081
45	Total Unbilled Rev. (See Instr. 6)	7,988	(379,869)	-	-	(0.0476)
46	TOTAL	3,894,573	31,187,314	1,023	3,807,012	0.0080

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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	85	35	35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	85	13	21	13
6	INTERSYSTEM SALES					
7	Third Parties					
8	Midwest ISO	OS	2, 9, 10	N/A	N/A	N/A
9	The Detroit Edison Company	OS	9	N/A	N/A	N/A
10	PJM	OS		N/A	N/A	N/A
11	Tenaksa	OS	9	N/A	N/A	N/A
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

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SALES FOR RESALE (Account 447) (Continued)

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
301,936	9,500,400	8,990,028	0	18,490,428	2
(296)		(126,617)		(126,617)	3
					4
55,383	990,911	1,942,319		2,933,230	5
					6
					7
1,910,656	2,418,428	79,727,964		82,146,392	8
	690,737	27,432		718,169	9
		43		43	10
		905,575		905,575	11
				0	12
				0	13
				0	14
				0	15
				0	16
301,640	9,500,400	8,863,411	0	18,363,811	17
2,785,166	4,100,076	104,094,472	0	108,194,548	18
3,086,806	13,600,476	112,957,883	0	126,558,359	19

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Blissfield Renewable	LU		N/A	N/A	N/A
2	Harvest II Windfarm	LU		N/A	N/A	N/A
3	Heritage Garden Windfarm I	LU		N/A	N/A	N/A
4	Heritage Stoney Corners I	LU		N/A	N/A	N/A
5	Heritage Stoney Corners (Phase 3)	LU		N/A	N/A	N/A
6	Michigan Wind 2	LU		N/A	N/A	N/A
7	WM Renewable Pine Tree Acres	LU		N/A	N/A	N/A
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SALES FOR RESALE (Account 447) (Continued)

those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j).

Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
186,705		4,886,837		4,886,837	1
174,042		4,488,177		4,488,177	2
56,924		1,599,283		1,599,283	3
30,571		830,331		830,331	4
21,010		568,416		568,416	5
260,221		6,688,095		6,688,095	6
89,654		2,430,000		2,430,000	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
				0	15
				0	16
301,640	9,500,400	8,863,411	0	18,363,811	17
2,785,166	4,100,076	104,094,472	0	108,194,548	18
3,086,806	13,600,476	112,957,883	0	126,558,359	19

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
326					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	8	a	MISO energy market transactions were recorded on a net hourly basis in 2016.		
310	9 - 11	a	Represents bi-lateral transactions.		

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	14,338,665	12,689,567	
5	(501) Fuel	275,898,414	430,932,477	
6	(502) Steam Expenses	12,907,267	15,905,070	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	9,497,258	12,000,144	
10	(506) Miscellaneous Steam Power Expenses	12,840,442	14,456,884	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	325,482,046	485,984,142	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	7,772,195	8,755,803	
16	(511) Maintenance of Structures	4,793,441	5,548,562	
17	(512) Maintenance of Boiler Plant	31,383,866	40,206,463	
18	(513) Maintenance of Electric Plant	10,749,399	10,554,162	
19	(514) Maintenance of Miscellaneous Steam Plant	1,396,115	1,928,895	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	56,095,016	66,993,885	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	381,577,062	552,978,027	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	1,433,695	856,771	
45	(536) Water for Power	1,046,160	960,095	
46	(537) Hydraulic Expenses	3,173,371	2,423,635	
47	(538) Electric Expenses	2,713,498	2,789,777	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,410,932	1,830,906	
49	(540) Rents	4,200		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	9,781,856	8,861,184	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	670,430	502,818	
54	(542) Maintenance of Structures	975,135	1,214,360	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	(25,092)	2,068,528	
56	(544) Maintenance of Electric Plant	1,896,486	3,242,734	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,813,758	1,423,971	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	5,330,717	8,452,411	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	15,112,573	17,313,595	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	1,177,441	774,855	
63	(547) Fuel	130,419,253	77,398,749	
64	(548) Generation Expenses	5,485,427	465,322	
65	(549) Miscellaneous Other Power Generation Expenses	6,017,629	6,844,740	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	143,099,750	85,483,666	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	830,845	498,971	
70	(552) Maintenance of Structures	114,230	168,825	
71	(553) Maintenance of Generating and Electric Plant	13,105,297	6,426,473	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	14,050,372	7,094,269	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	157,150,122	92,577,935	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,214,941,838	1,125,834,463	
77	(556) System Control and Load Dispatching	10,292,391	9,999,483	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,225,234,229	1,135,833,946	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,779,073,986	1,798,703,503	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	331,617		
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability	8,376		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	8,376		
87	(561.3) Load Dispatch-Transmission Service and Scheduling	26,646		
88	(561.4) Scheduling, System Control and Dispatch Services	9,172,765	7,890,453	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	1,560,510	1,480,400	
93	(562) Station Expenses	47,044		
94	(563) Overhead Lines Expenses			
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	360,032,489	336,735,065	
97	(566) Miscellaneous Transmission Expenses	66,885		
98	(567) Rents			
99	TOTAL Operation (Total of Lines 83 thru 98)	371,254,708	346,105,918	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	37,935		
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment	148,615		
108	(571) Maintenance of Overhead Lines	105,174		
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)	291,724		
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	371,546,432	346,105,918	

Name of Respondent		This Report Is:	Date of Report	Year of Report
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	6,920,864	6,887,326	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	6,920,864	6,887,326	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	6,920,864	6,887,326	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	24,209,021	24,206,407	
135	(581) Load Dispatching			
136	(582) Station Expenses	1,795,364	2,502,377	
137	(583) Overhead Line Expenses	6,675,275	10,706,914	
138	(584) Underground Line Expenses	3,531,521	3,885,800	
139	(585) Street Lighting and Signal System Expenses	2,271,701	2,365,136	
140	(586) Meter Expenses	3,302,962	5,592,914	
141	(587) Customer Installations Expenses	3,017,763	3,702,395	
142	(588) Miscellaneous Expenses	13,536,851	20,330,039	
143	(589) Rents	1,820,004	1,827,546	
144	TOTAL Operation (Total of Lines 134 thru 143)	60,160,462	75,119,528	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	6,403,504	5,188,182	
147	(591) Maintenance of Structures	477,699	450,647	
148	(592) Maintenance of Station Equipment	10,659,752	11,725,001	
149	(593) Maintenance of Overhead Lines	74,968,736	66,656,116	
150	(594) Maintenance of Underground Lines	3,706,765	4,351,698	
151	(595) Maintenance of Line Transformers	7,711,464	4,821,571	
152	(596) Maintenance of Street Lighting and Signal Systems	419,790	556,598	
153	(597) Maintenance of Meters	3,074,673	2,649,600	
154	(598) Maintenance of Miscellaneous Distribution Plant	206,385	(29,863)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	107,628,768	96,369,550	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	167,789,230	171,489,078	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	5,626,116	5,041,902	
160	(902) Meter Reading Expenses	14,312,825	12,205,048	
161	(903) Customer Records and Collection Expenses	34,036,229	33,919,792	
162	(904) Uncollectible Accounts	15,155,147	27,047,514	
163	(905) Miscellaneous Customer Accounts Expenses	12,217	48,347	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	69,142,534	78,262,603	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	545,435	206,071	
168	(908) Customer Assistance Expenses	104,307,199	102,626,622	
169	(909) Informational and Instructional Expenses	2,277,887	385,298	
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	107,130,521	103,217,991	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	165,381	198,863	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	165,381	198,863	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	43,277,402	38,531,353	
182	(921) Office Supplies and Expenses	15,220,711	16,122,264	
183	(Less) (922) Administrative Expenses Transferred - CR	18,387,397	15,586,896	
184	(923) Outside Services Employed	17,660,080	20,305,678	
185	(924) Property Insurance	6,844,465	6,985,688	
186	(925) Injuries and Damages	12,070,995	10,527,303	
187	(926) Employee Pensions and Benefits	42,379,261	64,743,035	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	394,886	436,963	
190	(Less) (929) Duplicate Charges - CR.			
191	(930.1) General Advertising Expenses			
192	(930.2) Miscellaneous General Expenses	18,260,989	7,275,437	
193	(931) Rents	168,733	112,375	
194	TOTAL Operation (Total of Lines 181 thru 193)	137,890,125	149,453,200	
195	Maintenance			
196	(935) Maintenance of General Plant	4,288,261	4,140,724	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	142,178,386	153,593,924	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,643,947,334	2,658,459,206	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.	
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.		
1. Payroll Period Ended (Date)		10/31/2016
2. Total Regular Full-Time Employees		4899
3. Total Part-Time and Temporary Employees		86
4. Total Employees		4985

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	BROOK VIEW DAIRY-AD	LU				
4	CITY OF BEAVERTON	LU				
5	CITY OF MIDLAND	LU				
6	COMMONWEALTH IRVING	LU				
7	COMMONWEALTH LABARGE	LU				
8	ELK RAPIDS HYDRO 2	LU				
9	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
10	GRANGER SEYMOUR	LU				
11	GREAT LAKES TISSUE	LU				
12	GREEN MEADOW FARMS	LU				
13	GRENFELL HYDRO	LU				
14	HOPE RENEWABLE	LU				
	Total					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	2,232				116,899		
3,490			70,056	125,482		195,538	2
4,240				280,806		280,806	3
2,433			74,813	70,765		145,578	4
718				19,021		19,021	5
2,533			72,214	84,231		156,445	6
4,767			198,663	170,389		369,052	7
2,575			32,076	166,440		198,516	8
19,650				1,010,242		1,010,242	9
6,348			249,633	248,016		497,649	10
164				4,895		4,895	11
107				3,368		3,368	12
1,372			50,522	48,958		99,480	13
507				8,536		8,536	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	MAHLE ENGINE COMPONENTS	LU				
2	MICHIANA HYDRO	LU				
3	MICHIGAN STATE UNIVERSITY	LU				
4	NANR LENNON GENERATING	LU				
5	NANR RATHBUN	OS				
6	SCENIC VIEW DAIRY-AD	LU				
7	SCENIC VIEW DAIRY FENNVILLE	LU				
8	SCENIC VIEW DAIRY FREEPORT	LU				
9	STS CASCADE	LU				
10	STS FALLASBURG	LU				
11	STS MORROW	LU				
12	THORNAPPLE	LU				
13	VENICE PARK	OS				
14	WHITE'S BRIDGE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Charges (\$) (l)	Other or Settlement (\$) (m)	
	(h)	(i)					
40				775		775	1
248			12,463	8,871		21,334	2
3,937				97,783		97,783	3
12,306			202,757	791,232		993,989	4
11,470				601,781		601,781	5
3,083				204,179		204,179	6
(73)				(5,798)		(5,798)	7
2				(1,009)		(1,009)	8
7,834			304,679	227,180		531,859	9
4,640			131,388	134,768		266,156	10
3,837			139,395	111,649		251,044	11
6,948			193,608	221,083		414,691	12
9,551				502,418		502,418	13
3,710			127,797	132,777		260,574	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	WM RENEWABLE-NORTHERN OAKS	LU				
2	ZEELAND FARM SERVICES 2	LU				
3	ADA COGENERATION	LU				
4	ADRIAN ENERGY	LU				
5	BLISSFIELD RENEWABLE	LU				
6	BOYCE HYDRO	LU				
7	CADILLAC RENEWABLE	LU				
8	ENTERGY - PALISADES	LU				
9	FILER CITY	LU				
10	C&C ENERGY LLC (C&C ELECTRIC 1)	LU				
11	GENESSE POWER STATION	LU				
12	GRANGER - BYRON CENTER	LU				
13	GRANGER - GRAND BLANC	LU				
14	GRANGER - OTTAWA	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	11,933			217,230	652,901		
9,760			211,069	746,474		957,543	2
162,085			10,000,646	6,218,532		16,219,178	3
17,699			773,193	627,693		1,400,886	4
186,705			2,311,093	14,290,158		16,601,251	5
38,520			858,259	1,633,483		2,491,742	6
137,093			12,139,945	5,509,446	1,715,201	19,364,592	7
6,926,933			318,116,644	44,629,479		362,746,123	8
507,678			25,487,832	17,872,395	5,021,810	48,382,037	9
12,846			549,708	455,993		1,005,701	10
110,451			13,098,552	4,635,558	1,797,774	19,531,884	11
28,688			1,208,387	1,051,579		2,259,966	12
22,730			977,657	806,330		1,783,987	13
30,098			1,287,956	1,067,102		2,355,058	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRANGER-PINCONNING	LU				
2	GRAYLING	LU				
3	HARVEST II WINDFARM	LU				
4	HERITAGE GARDEN WINDFARM I	LU				
5	HERITAGE STONEY CORNERS I	LU				
6	HERITAGE STONEY CORNERS (PHASE 3)	LU				
7	HILLMAN LIMITED	LU				
8	KENT COUNTY	LU				
9	MICHIGAN POWER LIMITED	LU				
10	MICHIGAN WIND 1, LLC	OS				
11	MICHIGAN WIND 2	LU				
12	NORTH AMERICAN RESOURCES	LU				
13	VIKING - LINCOLN	LU				
14	VIKING - MCBAIN	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

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Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	18,077			768,078	641,230		
129,517			11,983,915	5,306,042	1,298,635	18,588,592	2
174,042			1,698,352	13,330,096		15,028,448	3
56,925			527,559	4,200,270		4,727,829	4
30,751			373,437	1,972,295		2,345,732	5
21,010			233,790	1,501,785		1,735,575	6
133,667			4,739,740	4,725,569	1,285,323	10,750,632	7
100,943			4,953,519	3,556,864		8,510,383	8
1,053,544			39,308,241	37,872,025		77,180,266	9
170,064				8,841,779		8,841,779	10
260,221			2,630,649	20,005,604		22,636,253	11
12,403			530,899	440,565		971,464	12
144,205			5,705,669	5,115,955	816,968	11,638,592	13
144,516			5,720,506	5,127,287	1,592,683	12,440,476	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	WM RENEWABLE	LU				
2	WM RENEWABLE PINE TREE ACRES	LU				
3	MIDLAND COGENERATION	LU				
4	MISO	OS				
5	RPS COSTS	OS				
6	RENEWABLES	OS				
7	EXPERIMENTAL ADVANCED RENEWABLE	LU				
8	SOLAR GARDENS-SUBSCRIBED	LU				
9	DTE ENERGY	OS				
10	INTEGRYS	OS				
11	CMS RESOURCE MANAGEMENT	OS				
12	TENASKA	OS				
13	GREAT RIVER	OS				
14	MIDLAND COGENERATION-ZRC	OS				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
12,440			514,416	442,228		956,644	1
89,654			1,824,366	5,758,975		7,583,341	2
4,923,573			109,751,943	195,189,799		304,941,742	3
6,417,824			1113	181,333,038		181,334,151	4
					(5,508,300)	(5,508,300)	5
				15,571,757		15,571,757	6
6,974				525,279		525,279	7
2,851				200,677		200,677	8
			69,982			69,982	9
			600,000			600,000	10
			1,821,612			1,821,612	11
			2,219,210			2,219,210	12
			1,204,022			1,204,022	13
			4,753,579			4,753,579	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	PEAK LOAD MANAGEMENT COSTS	OS				
2	ZRC BROKERAGE FEES	OS				
3	INSURANCE REIMBURSEMENT	OS				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
				106,703			
			38,230		31,436	69,666	2
					(1,529,436)	(1,529,436)	3
						0	4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
22,225,089			591,177,765	617,241,979	6,522,094	1,214,941,838	14

Name of Respondent		This Report Is:		Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	December 31, 2016
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	1	a	Bay Windpower in under the Green Power (energy only) contract.		
326	1	d, e, f	All counterparties listed on pages 326 - 326.5 columns d, e, and f are NA.		
326	9	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.		
326.1	5	a	NANR-Rathbun is under the Green Power (energy only) contract.		
326.1	13	a	Venice Park is under the Green Power (energy only) contract.		
326.2	9, 11	a	An affiliated company has an ownership interest in this company.		
327.2	7, 9, 11	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	2	a	An affiliated company has an ownership interest in this company.		
326.3	10	a	Michigan Wind 1 is under the green power contract.		
327.3	2, 7, 13, 14	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.4	4	a	MISO Energy Market transactions were recorded on a net hourly basis in 2016.		
326.4	6	a	Reflects the cost associated with the green generation program.		
326.4	9, 10, 11, 12, 13, 14	a	Zonal Resource Credits purchased by the company.		
327.4	5	l	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		
326.5	1	a	Peak Load Management Costs.		
326.5	2	a	Zonal Resource Credit Brokerage Fees.		
326.5	3	a	Insurance Reimbursement		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")**

1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain

in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	MISO as billing agent			
2	MISO Tariff Schedule 1	Various	Various	OS
3	MISO Tariff Schedule 7	Various	Various	SFP
4	MISO Tariff Schedule 8	Various	Various	NF
5	MISO Tariff Schedule 9	Various	Various	FNO
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>		<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>				
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
						1
MISO Tariff	Various	Various				2
MISO Tariff	Various	Various				3
MISO Tariff	Various	Various				4
MISO Tariff	Various	Various				5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

where energy was delivered as specified in the contract.

7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in columns (i) and (j) the total megawatthours received and delivered.

9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide

the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.

10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
				1
		21,872	21,872	2
		235,042	235,042	3
		96,620	96,620	4
		6,555,274	6,555,274	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
		6,908,808	6,908,808	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

- | | |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	37,747,534	3,991,774	10.6
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

- | | |
|---|---|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate is lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|---|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,413
18	Frontier North Telephone Company	Poles	2,102,961
19	Century Telephone Company	Poles	77,031
20	Cable Television Companies, Internet Connection	Poles & Conduit	3,230,041
21	and Various Telephone Companies Operating		
22	in the Company Service Area		
23	Other Telecommunication Customers	Towers	1,954,323
24	Miscellaneous Rentals, Including Utility	Various	1,868,678
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area		
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
28			
29	Total Account 454		20,853,347
30			
31	ACCOUNT 455 - None		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			0

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	MISCELLANEOUS SERVICE REVENUE-ACCOUNT 451	
12	Fees for reconnecting service previously disconnected and charges for	
13	installing and removing temporary services.	2,616,106
14	Redundant facility charges	740,363
15	Miscellaneous Service Revenue	4,330
16	ACCOUNT 451 TOTAL	3,360,799
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Authorized Return on Renewable Energy Assets	47,069,131
20	Retail Open Access	31,187,314
21	METC 2015 Utilization Adjustment	1,154,782
22	Ancillary Service	1,099,078
23	Purchase Power Admin Fees	965,352
24	Sub Station Maintenance Rev-Non Consumers Equipment	739,524
25	Sales and Use Tax Discount	600,537
26	Other Hydro Revenues	530,952
27	NSF	507,397
28	Smart Meter Opt-Out Charges	746,943
29	Rate Of Return Billed To Others	379,783
30	Alternate Service (extraordinary facilities):	345,992
31	Other Electric Revenue	384,368
32	ACCOUNT 456 TOTAL	85,711,153
33		
34	TOTAL	89,071,952

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- | | |
|---|--|
| <p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other</p> | <p>charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p> |
|---|--|

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt hours Received (b)	Megawatt hours Delivered (c)	Demand Charges (\$) (c)	Energy Charges (\$) (d)	Other Charges (\$) (e)	Total Cost of Transmission (\$) (f)
1	Mich Elec Tran Co			24,000			24,000
2	MISO			360,008,489			360,008,489
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			360,032,489			360,032,489

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	2	a	Midcontinent Independent System Operator
332	1	b	OS
332	2	b	SFP, FNS, LFP

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
MassMutual Asset Finance, LLC Banc of America Leasing & Capital, LLC PNC Equipment Finance, LLC The Huntington National Bank RBS Finance Fifth Third Equipment Finance Company Chase Equipment Finance City of Jackson Frontier North, Inc. AT&T	Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Parking Structure Joint Pole Rentals Joint Pole Rentals	

** See Electric Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LEASE RENTALS CHARGED (Continued)

Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancelable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancelable leases will not be cancelled when estimating the remaining charges.

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2)	1,308,349				(Note 3)	
	(Note 2)	2,157,039				(Note 3)	
	(Note 2)	1,434,173				(Note 3)	
	(Note 2)	277,699				(Note 3)	
	(Note 2)	742,110				(Note 3)	
	(Note 2)	258,175				(Note 3)	
	(Note 2)	60,551				(Note 3)	
		159,477				(Note 3)	
		807,355				589	
		979,949				589	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Derek R. Lone Jack Stover Boji Group, L.L.C. Phyleo Realty Co Rhode Island & Associates City of Jackson Commonwealth Commerce Group, Inc. Oakland Pointe Partners, LLC SA Challenger, Inc.	Storage - Benzonia South Monroe Service Center Office Space - Lansing Regulatory Office Storage Area - Jackson Office Space - Washington DC Land - One Energy Plaza Office Space - Jackson Office Space - Pontiac DPO (Note 5) Office Space (Note 5)		
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
First Union Rail Corporation Wells Fargo Wells Fargo Wells Fargo Sovereign Bank Chase Equipment Leasing Siemens Financial Services Banc of America Adler Funding LLC	Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4)	2017 (R) 2021 (P) 2021 (P) 2021 (P) 2022 (P) 2022 (P) 2023 (P) 2018 (P) 2017 (R)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)		
		64,540				(Note 3)	
		65,474				(Note 3)	
		42,893				(Note 3)	
		267,031				(Note 3)	
		88,805				(Note 3)	
		957,450				(Note 3)	
		217,797				(Note 3)	
		21,377				(Note 3)	
		17,540				(Note 3)	

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)

27,399,141 (O)	(Note 2)	1,051,200		19,565,981		151	701,700
8,753,420 (O)	(Note 2)	728,401		8,786,918		151	3,642,006
8,218,860 (O)	(Note 2)	708,067		8,521,683		151	3,540,334
8,152,040 (O)	(Note 2)	702,310		8,430,449		151	3,511,550
18,404,337 (O)	(Note 2)	1,559,258		17,458,227		151	8,316,042
18,404,337 (O)	(Note 2)	1,548,471		16,986,695		151	8,258,513
17,555,985 (O)	(Note 2)	1,491,293		13,975,941		151	9,941,920
35,469,060 (O)	(Note 2)	3,988,888		28,201,464		151	5,983,331
540,000 (O)	(Note 2)	270,000		1,439,304		151	270,000

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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LEASE RENTALS CHARGED FOOTNOTES

Notes:

- (1) This master lease agreement involves numerous individual leases with various termination dates.
- (2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.
- (4) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.
- (5) The amount shown reflects only the payment amount allocated as an Electric Expense. Although the Electric portion is less than \$25,000, the total annual payments for this lease is greater than \$25,000.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,519,176		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	159,140		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7	MEDIA RELATIONS & COMMUNICATIONS	683,208		
8				
9	EMPLOYEE RELOCATION EXPENSES	30,478		
10				
11	VACATION LIABILITY			
12	To Accrue (Reduce) Vacation Earned	(68,541)		
13				
14	BOARD OF DIRECTOR FEES	1,095,212		
15				
16	VOLUNTARY SEPERATION COSTS	6,237,068		
17				
18				
19				
20	OTHER			
21	Customer Insight & Quality	2,959,719		
22	Various Banks-Service Charges	2,458,998		
23	Customer Value Initiative	2,417,982		
24	Communications	789,813		
25	Employee Purchasing Cards	114,234		
26	Audio Visual	86,578		
27	Employee Dues	53,165		
28	Ludington Data Center	50,000		
29	Publishing Systems	26,676		
30	Lobbying Credits	(230,583)		
31	Billing Credits	(119,513)		
32	Miscellaneous under \$5,000	(1,821)		
33	Total	8,605,248		
34				
35				
36				
37				
38	TOTAL	18,260,989		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)**

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		1,161,966	6,736,621	7,898,587
2	Steam Production Plant	181,248,110			181,248,110
3	Nuclear Prod Plant-Depreciation Nuclear Prod Plant- Decommissioning				0 0 0
4	Hydraulic Prod Plant-Conventional	17,574,916			17,574,916
5	Hydraulic Prod Plant-Pumped Storage	9,043,896			9,043,896
6	Other Production Plant	41,133,475			41,133,475
7	Transmission Plant	1,034,820			1,034,820
8	Distribution Plant	205,340,298			205,340,298
9	General Plant	14,115,473			14,115,473
10	Common Plant-Electric	22,307,932	242,777	59,919,700	82,470,409
11	TOTAL	491,798,920	1,404,743	66,656,321	559,859,984

B. BASIS FOR AMORTIZATION CHARGES

- Amortization of Limited Term Plant is based on the lives of the original building leases.
- Amortization of Intangible Plant is based on the estimated life of the intangible plant.
- Common Plant Depreciation and Amortization Expenses:

	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	22,307,932	242,777	59,919,700	82,470,409
B. Allocation of Electric Depreciation Expense	-	-		-
Total	22,307,932	242,777	59,919,700	82,470,409

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		December 31, 2016	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam						
13	310.2	808			2.99		
14	311.0	422,902	90.00	(17.00)	3.76	R2.5	
15	312.0	2,726,033	60.00	(21.00)	5.06	R1.5	
16	314.0	374,466	58.00	(20.00)	5.03	R0.5	
17	315.0	118,017	63.00	(18.00)	5.17	L1.5	
18	316.0 & 316.1	45,254	40.00	(18.00)	5.78	L0	
19							
20	Total	3,687,480					
21							
22	Hydro						
23	330.3	41			3.42		
24	331.0 & 331.3	11,601	125.00	(117.00)	7.66	R1.5	
25	332.0 & 332.1	60,320	95.00	(433.00)	18.60	L5	
26	333.0	13,847	80.00	(411.00)	23.80	R3	
27	334.0	8,273	60.00	(299.00)	17.26	S0.5	
28	335.0	4,764	40.00	(267.00)	15.29	L0	
29	336.0	64		(475.00)	21.06		
30							
31	Total	98,910					
32							
33	Ludington Pumped Storage						
34	331.0 & 331.3	30,004	67.00	(103.00)	3.33		
35	332.0	99,175	75.00	(106.00)	3.04		
36	333.0	104,206	57.00	(97.00)	3.75		
37	334.0	21,850	56.00	(59.00)	3.13		
38	335.0	8,452	38.00	(62.00)	4.62		
39	336.0	1,545	76.00	(114.00)	3.09		
40							
41	Total	265,232					
42							
43	Other						
44	340.2	14			13.13		
45	341.0	1,171		(4.00)	1.84		
46	342.0	843	55.00	(4.00)	1.96	L5	
47	344.0	27,693	50.00	(4.00)	0.42	R3	
48	345.0	3,076	60.00	(4.00)	0.39	R1.5	
49	346.0	586	23.00	(3.00)	0.96	R3	
50							
51	Total	33,383					
52							
53							
54							
55							
56							
57							
58							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
59	Combined Cycle						
60	341.0	37,038		(1.00)	4.70		
61	342.0	5,680	60.00	(1.00)	4.75	L2	
62	344.0	410,898	60.00	(2.00)	4.81	L4	
63	345.0	41,035	60.00	(2.00)	4.90	R1.5	
64	346.0	4,969	22.00	(3.00)	5.65	R3	
65							
66	Total	499,620					
67							
68	Wind Other Production						
69	340.4	14,437			1.33		
70	341.1	20,500	75.00	(59.00)	2.11		
71	344.1	406,523	27.00	(3.00)	3.86		
72	345.1	19,653	75.00	(1.00)	1.34		
73	346.1	2,280	75.00	(1.00)	1.34		
74							
75	Total	463,393					
76							
77	Solar Other Production						
78	340.5	84			4.35		
79	341.2	1,345			4.35		
80	344.2	3,553			4.35		
81	345.2	882			4.35		
82							
83	Total	5,864					
84							
85	Transmission						
86	352.0	496	62.00	(10.00)	1.82	R4	
87	353.0	17,496	50.00	(25.00)	2.55	R1.5	
88	354.1	545	75.00	(90.00)	2.68	R2	
89	354.2	37	75.00	0.00	1.40	R2	
90	355.1	6,460	65.00	(65.00)	2.57	R2	
91	355.2	1,208	65.00	0.00	1.57	R2	
92	356.0	3,204	65.00	(40.00)	2.17	R0.5	
93	358.1	44	46.00	(25.00)	2.76	R3	
94							
95	Total	29,490					
96							
97	Distribution Prod						
98	361.2	3,117	62.00	(10.00)	1.82	R4	
99	362.2	46,606	50.00	(25.00)	2.55	R1.5	
100							
101	Total	49,723					
102							
103							
104							
105							

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
106	Distribution - HV						
107	360.4	60,956	75.00	0.00	1.36	R3	
108	361.1	19,928	62.00	(10.00)	1.82	R4	
109	362.1	318,928	50.00	(25.00)	2.55	R1.5	
110	364.1	2,616	75.00	(90.00)	2.68	R2	
111	364.2	138	75.00	0.00	1.40	R2	
112	364.3	266,237	65.00	(65.00)	2.57	R2	
113	364.4	14,550	65.00	0.00	1.57	R2	
114	365.2	158,023	65.00	(40.00)	2.17	R0.5	
115	366.1	949	55.00	(10.00)	2.08	S3	
116	367.1	10,921	46.00	(25.00)	2.76	R3	
117	367.2	(8)	55.00	0.00	1.96	S3	
118							
119	Total	853,238					
120							
121	Distribution						
122	360.2	23,321	65.00	0.00	1.48	R3	
123	361.0	51,916	60.00	(30.00)	2.14	R2	
124	362.0	687,490	50.00	(15.00)	2.28	R0.5	
125	364.0	1,273,413	52.00	(132.00)	4.38	R3	
126	365.0	1,223,658	60.00	(30.00)	1.98	R1.5	
127	366.0	118,292	60.00	(40.00)	2.30	R2.5	
128	367.0	534,598	62.00	(38.00)	2.19	R2	
129	368.0	831,108	44.00	(25.00)	2.78	R2	
130	369.1	208,600	50.00	(50.00)	2.92	R1	
131	369.2	465,002	45.00	(60.00)	3.47	R3	
132	370.0	225,503	29.00	(25.00)	4.57	L0	
133	370.1	230,158	20.00	(15.00)	5.74	R2	
134	371.0	7,538	25.00	0.00	3.90	R0.5	
135	373.0	112,980	35.00	(30.00)	3.64	R0.5	
136							
137	Total	5,993,577					
138							
139	General						
140	389.2	282	50.00	0.00	0.05	S4	
141	390.0	108,771	50.00	(25.00)	1.49	R1.5	
142	391.0 & 391.1	6,003	17.00	0.00	5.88	SQ	
143	391.2 & 391.3	35,240	5.00	5.00	19.00	SQ	
144	393.0 & 393.1	75	22.00	1.00	4.50	SQ	
145	394.0 & 394.1	7,471	15.00	0.00	6.67	SQ	
146	395.0 & 395.1	1,094	17.00	0.00	5.88	SQ	
147	396.0	3,854	18.00	15.00	1.85	L2.5	
148	397.0 & 397.1	17,013	20.00	0.00	5.00	SQ	
149	398.0 & 398.1	934	14.00	0.00	7.14	SQ	
150							
151	Total	180,737					
152	Grand Total	12,160,647					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015). Depreciation rates in column (e) reflect the average annual rate for 2015.
337	33	A	Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-16055 (effective November 10, 2011).

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	-
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4		
5	426.1 - Donations	
6		
7	CE Foundation	15,000,000
8	Social Welfare	7,354,562
9	PeopleCare	1,500,000
10	Community, Civic & Cultural Development	689,700
11	Education	178,410
12	Health Care	25,500
13	Environmental	24,129
14	Other Donations	61,903
15	Total - 426.1	24,834,204
16		
17	426.3 - Penalties and Other Deductions	
18		
19	MPSC Billing Violation - State of Michigan	515,800
20	MPSC Non-Compliance SI 326629 - State of Michigan	40,000
21	MPSC Non-Compliance SI 343425 - State of Michigan	20,000
22	Utility Outage Credits	10,116
23	Total - 426.3	585,916
24		
25	426.4 - Expenditures of Civic & Political Activities	
26		
27	Citizens to Energize Michigan's Economy Contributions	15,000,000
28	Governmental Affairs Activity	5,120,873
29	Total 426.4	20,120,873
30		
31	426.5 - Other Deductions	
32		
33	Compensation Expense-Restricted Stock	15,563,576
34	Compensation Expense-SERP	9,219,390
35	Compensation Expense-EICP	3,727,198
36	Customer Value Initiative	1,978,103
37	Compensation Expense-DSSP	1,375,901
38	Detroit Investment Fund	1,255,790
39	Corporate Giving	620,828
40	Compensation & Benefit Billing Credits	(233,284)
41	Other Deductions (minor items under 5% of account balance)	147,888
42	Total 426.5	33,655,390

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
42	430 - Interest on Debt to Associated Companies	
43		
44	Consumers 2014 Securitization LLC	9,293,334
45	CMS Energy Note Payable Interest Expense - various rates	121,969
46	Other Related Party Interest Expense-various rates	58,976
47	430 Total	9,474,279
48		
49		
50		
51		
52		
53	431 - Other Interest Expense	
54		
55		<u>Interest Rate (%)</u>
56	PSCR Over/Under Recovery Interest	2,012,033
57	GCR Over/Under Recovery Interest	1,095,772
58	Security Deposit Interest	1,049,269
59	Letter of Credit Fee	858,010
60	Advanced Renewable Interest-various rates	615,090
61	Reserve for Refund Interest - Gas	565,318
62	Short-term Debt Interest	454,909
63	Special Retirement Supplement Interest	443,629
64	Reserve for Refund Interest - Electric	162,239
65	Energy Optimization Interest-various rates	160,074
66	Green Generation	115,171
67	Various Escrows	50,207
68	Non-Utility Generator PPA Interest	15,713
69	GCC Supplier Deposit Interest	11,527
70	Miscellaneous Interest Charges	167,539
71	431 Total	7,776,500
72		
73		
74		
75		
76		
77		
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in</p>		<p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>	
Line No.	Item (a)	Amount (b)	
1	Citizens to Energize Michigan's Economy Contributions	15,000,000	
2	Governmental Affairs Activity	5,120,873	
3			
4	Total Account 426.4	20,120,873	
5			
6			
7			
8			
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EXTRAORDINARY ITEMS (Accounts 434 and 435)

- | | |
|---|--|
| <p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.</p> <p>2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5%</p> | <p>on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p> |
|---|--|

Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2			
3	N/A		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Extraordinary Income	0	0
20	Extraordinary Income (Account 435):		
21			
22	N/A		
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or

cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description <i>(Furnish name of regulatory commission or body, the docket or case number, and a description of the case.)</i> (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		226,371	226,371	
3					
4	Minor Items		7,270	7,270	
5					
6	Professional Services		124,386	124,386	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	477,363		477,363	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Minor Items		3,196	3,196	
17					
18					
19					
20					
21					
22					
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28					
29					
30					
31					
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40					
41					
42					
43					
44	TOTAL	477,363	361,223	838,586	0

2012
RMS

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.			during year which were charged currently to income, plant, or other accounts.				
4. List in column (f), (g), and (h) expenses incurred			5. Minor items (less than \$25,000) may be grouped.				
EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Electric	928	127,436					1
Gas	928	98,935					2
Electric	928	3,471					3
Gas	928	3,799					4
Electric	928	17,328					5
Gas	928	107,058					6
							7
							8
							9
							10
							11
							12
Electric	928	243,455					13
Gas	928	233,908					14
							15
Electric	928	3,196					16
Gas	928	0					17
							18
							19
							20
							21
							22
							23
							24
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		838,586	0		0	0	44

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation). For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below.</p> <p>Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p>		<p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p>	
Line No.	Classification (a)	Description (b)	
1	B. Electric Utility R, D & D		
2	Performed Externally		
3	(1) Research Support to the Electric		
4	Power Research Institute		
5		Other R, D & D (1 Item)	
6		Distribution & Operations	
7		Distribution & Operations	
8		Distribution & Operations	
9		Decommissioning	
10		Generation	
11		Generation	
12		Occupational Health & Safety	
13		Other R, D & D (1 Item)	
14			
15	(4) Research Support to Others (MSU)	Power Distribution	
16			
17	(5) Total Cost Incurred		
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute with expenses during the year or the account to which
(3) Research Support to Nuclear Power Groups amounts were capitalized during the year, listing Account
(4) Research Support to Others (Classify) 107, *Construction Work in Progress*, first. Show in column (f)
(5) Total Cost Incurred the amounts related to the account charged in column (e).
3. Include in column (c) all R, D & D items performed 5. Show in column (g) the total amortized accumulation of
internally and in column (d) those items performed outside costs of projects. This total must equal the balance in
the company costing \$5,000 or more, briefly describing the Account 188, *Research, Development, and Demonstration*
specific area of R, D & D (such as safety, corrosion control, *Expenditures*, Outstanding at the end of the year.
pollution, automation, measurement, insulation, type of 6. If costs have not been segregated for R, D & D activities
appliance, etc.) Group items under \$5,000 by or projects, submit estimates for columns (c), (d), and (f) with
classifications and indicate the number of items grouped. such amounts identified by "Est."
Under Other, (A.(6) and B.(4)) classify items by type of R, D 7. Report separately research and related testing facilities
& D activity. operated by the respondent.
4. Show in column (e) the account number charged

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
	21,199	107	21,199		5
	101,637	107	101,637		6
	15,542	580	15,542		7
	294,272	588	294,272		8
	30,000	108	30,000		9
	433,340	506	433,340		10
	147,478	549	147,478		11
	160,354	921	160,354		12
	5,979	Various	5,979		13
	159,140	930.2	159,140		14
	1,368,941		1,368,941		15
					16
					17
					18
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	ELECTRIC			
2	Operation			
3	Production	65,477,497		
4	Transmission	402,109		
5	Distribution	89,494,346		
6	Customer Accounts	27,956,876		
7	Customer Service and Informational	4,264,900		
8	Sales	1,506		
9	Administrative and General	52,619,932		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	240,217,166		
11	Maintenance			
12	Production	27,011,515		
13	Transmission	147,084		
14	Distribution	26,938,229		
15	Administrative and General	2,869,995		
16	TOTAL Maint. (Total of lines 12 thru 15)	56,966,823		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	92,489,012		
19	Transmission (Enter Total of lines 4 and 13)	549,193		
20	Distribution (Enter Total of lines 5 and 14)	116,432,575		
21	Customer Accounts (Transcribe from line 6)	27,956,876		
22	Customer Svc. And Informational (Transcribe from line 7)	4,264,900		
23	Sales (Transcribe from line 8)	1,506		
24	Administrative and General (Enter Total of lines 9 & 15)	55,489,927		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	297,183,989	(59,326,980)	237,857,009
26	GAS			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing	5,843,207		
32	Transmission	9,839,582		
33	Distribution	84,353,948		
34	Customer Accounts	29,997,099		
35	Customer Service and Informational	2,455,093		
36	Sales	1,447		
37	Administrative and General	30,022,903		
38	TOTAL Operation (Enter Total of lines 23 thru 37)	162,513,279		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
GAS (Continued)				
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	5,866,751		
44	Transmission	3,266,458		
45	Distribution	13,172,311		
46	Administrative and General	1,700,584		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	24,006,104		
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Total of lines 28 and 40)	0		
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	11,709,958		
53	Transmission (Lines 32 and 44)	13,106,040		
54	Distribution (Lines 33 and 45)	97,526,259		
55	Customer Accounts (Line 34)	29,997,099		
56	Customer Service and Informational (Line 35)	2,455,093		
57	Sales (Line 36)	1,447		
58	Administrative and General (Lines 37 and 46)	31,723,487		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	186,519,383	(32,309,569)	154,209,814
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	483,703,372	(91,636,549)	392,066,823
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	140,704,415	50,902,586	191,607,001
66	Gas Plant	126,982,461	30,606,951	157,589,412
67	Other	2,399,884	15,725,073	18,124,957
68	TOTAL Construction (Total of lines 65 thru 67)	270,086,760	97,234,610	367,321,370
69	Plant Removal (By Utility Departments)			
70	Electric Plant	17,363,717	17,750,281	35,113,998
71	Gas Plant	3,142,168	6,161,169	9,303,337
72	Other	3,288	9,299	12,587
73	TOTAL Plant Removal (Total of lines 70 thru 72)	20,509,173	23,920,749	44,429,922
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	0	7,875,503	7,875,503
76	Labor Billed to Assoc Companies (146)	3,818,240	495,707	4,313,947
77	Stores expense (163)	12,785,484	(12,785,484)	0
78	Clearing Accounts (184)	21,819,498	(21,816,020)	3,478
79	Injuries & Damages (228)	1,910,244	0	1,910,244
80	Job Work (416)	2,204,599	352,961	2,557,560
81	Other Income Deductions/ Civic & Political (426)	21,738,342	129,671	21,868,013
82	Regulatory Assets (182)	4,122,551	(4,122,551)	0
83	Other Miscellaneous	172,932	351,403	524,335
84	TOTAL Other Accounts	68,571,890	(29,518,810)	39,053,080
85	TOTAL SALARIES AND WAGES	842,871,195	0	842,871,195

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COMMON UTILITY PLANT AND EXPENSES

<p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p>	<p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p>
--	---

1. Common Utility Plant in Service and Allocation of Common Utility Plant by Departments

Acct No. General Plant Account	Electric	Gas	Total
303.0 Misc Intangible Plant	539,855,118	225,679,649	765,534,767
389.1 Land	3,608,952	2,020,360	5,629,312
389.2 Right of Way	38,058	23,715	61,773
390.0 Structures & Improvements	121,728,895	101,996,331	223,725,226
390.1 Structures & Improvements - Leased	1,433,715	1,375,838	2,809,553
391.0 Office Furniture & Equipment	12,550,329	10,515,888	23,066,217
391.1 Office Furniture & Equipment - Mass	495,948	415,553	911,501
391.2 Computer Equipment	64,925,044	27,141,098	92,066,142
391.3 Computer Equipment - Mass	-	-	-
392.0 Transportation Equipment	42,664,438	41,453,146	84,117,584
392.3 Equipment Installed on Lease Vehicles	13,827	13,434	27,261
393.0 Stores Equipment	56,644	55,035	111,679
393.1 Stores Equipment - Mass	5,576	5,417	10,993
394.0 Tools, Shop & Garage Equipment	9,920,670	9,639,011	19,559,681
394.1 Tools, Shop & Garage Equipment - Mass	2,290,542	2,225,511	4,516,053
395.0 Laboratory Equipment	4,874,546	4,736,153	9,610,699
395.1 Laboratory Equipment - Mass	2,492,572	2,421,804	4,914,376
396.0 Power Operated Equipment	8,454,566	8,214,532	16,669,098
397.0 Communication Equipment	24,284,735	17,093,243	41,377,978
397.1 Communication Equipment - Mass	8,519,430	6,850,279	15,369,709
398.0 Miscellaneous Equipment	1,465,680	1,424,067	2,889,747
398.1 Miscellaneous Equipment - Mass	316,392	307,410	623,802
399.1 ARO	664,197	376,375	1,040,572
Total	850,659,874	463,983,849	1,314,643,723

NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2016 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2016:

Balance at Beginning of Year	559,978,530
Depreciation Accrual for 2016	
Account 403 Electric (A)	22,307,933
Account 404 Electric	242,776
Account 405 Electric	59,919,700
Account 403 Gas (A)	14,654,973
Account 404 Gas	327,790
Account 405 Gas	<u>26,729,232</u>
Total Depreciation Accrual	124,182,404
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(46,556,229)
Cost of Removal	(493,897)
Salvage	<u>850,253</u>
Total Net Charges	(46,199,873)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	<u>1,445,251</u>
Balance at End of the Year	<u><u>639,406,312</u></u>

Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2016: (B)

Electric	408,081,113
Gas	<u>231,325,199</u>
Total	<u><u>639,406,312</u></u>

3. Expenses applicable to common utility property are not maintained as such. These expenses are allocated, generally through the medium of clearing accounts on the basis of floor space occupied, hourly use of transportation and other equipment, and the basis of Electric and Gas utilization.

(A) Account 403 expenses allocated based on December 31, 2015 common utility allocation of original costs by department

(B) Based on December 31, 2016 common utility allocation of original costs by department.

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account			426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	3DEGREES GROUP INC				
2	407 SANSOME ST	Consulting	Fee &		
3	SAN FRANCISCO, CA 94111	Services	Expenses	908, 909	556,503
4	ABB ENTERPRISE SOFTWARE INC				
5	400 PERIMETER CENTER TERRANCE, SUITE 500	Technical	Fee &		
6	ATLANTA, GA 30346	Services	Expenses	107, 108, 556, 920, 921, 923	2,075,339
7	ACCENTURE LLP				
8	161 N CLARK AVENUE	Consulting	Fee &	107, 108, 146, 500, 506, 510,	
9	CHICAGO, IL 60601	Services	Expenses	535, 556, 580, 824, 851, 880, 903, 920, 921, 923, 930	14,273,750
10	ACRO SERVICES CORPORATION				
11	39209 W SIX MILE RD, SUITE 250	Staffing	Fee &	107, 108, 182, 184, 416, 500,	
12	LIVONIA, MI 48152	Services	Expenses	506, 510, 535, 556, 580, 588, 851, 880, 903, 920, 921, 923	10,830,427
13	ADMIN CONTROLS MGMT INC				
14	525 AVIS DRIVE, SUITE 2	Consulting	Fee &	107, 108, 184, 500, 510, 546,	
15	ANN ARBOR, MI 48108	Services	Expenses	551, 814, 818, 830, 834	2,710,901
16	ADVANCED CUSTOMER SERVICE				
17	32500 CONCORD, SUITE 333	Marketing	Fee &		
18	MADISON HTS, MI 48071	Services	Expenses	186	1,583,340
19	ADVIZEX TECHNOLOGIES LLC				
20	6480 ROCKSIDE WOOD BLVD S #190	Technical	Fee &	107, 108, 506, 535, 556, 580,	
21	INDEPENDENCE, OH 44131	Services	Expenses	824, 851, 880, 903, 920, 921, 923	306,362
22	AHEAD LLC				
23	150 S WACKER DR, SUITE 2500	Technical	Fee &		
24	CHICAGO, IL 60606	Services	Expenses	107, 108, 920, 921, 923	1,580,703
25	ALLCONNECT INC				
26	980 HAMMOND DR, SUITE 1000	Professional	Fee &		
27	ATLANTA, GA 30328	Services	Expenses	186, 879	336,565
28	ALLIED PRINTING CO INC				
29	22438 WOODWARD AVE	Printing	Fee &	107, 108, 165, 182, 500, 908	
30	FERNDALE, MI 48220	Services	Expenses	909, 920, 921, 930	1,923,174
31	AMEC E & I INC				
32	46850 MAGELLAN DR, STE 190	Consulting/ Engineering	Fee &		
33	NOVI, MI 48377	Services	Expenses	107, 108, 182, 500	633,245
34	AMERICAN ELECTRICAL TESTING COMPANY INC				
35	480 NEPONSET ST, PO BOX 267	Equip. Testing	Fee &		
36	CANTON, MA 02021	Services	Expenses	107, 108, 513, 544, 553	4,399,322
37	AMERICAN ENERGY SERVICES INC				
38	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
39	RICHMOND, MI 48062	Services	Expenses	107, 108, 583	261,739
40	ANDY J EGAN INC				
41	2001 WALDORF NW	Construction	Fee &		
42	GRAND RAPIDS, MI 49544	Services	Expenses	107, 108, 864	3,833,686
43	APCOMPPOWER INC				
44	9737 COGDILL RD SUITE 230	Construction/ Engineering	Fee &		
45	KNOXVILLE, TN 37932	Services	Expenses	107, 108, 512, 513	42,111,546
46	ARCADIS US INC				
47	28550 CABOT DR, SUITE 500	Consulting	Fee &		
48	NOVI, MI 48377	Services	Expenses	107, 108, 182	2,425,728
49	ARCOS INC				
50	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	107, 108, 556, 580, 582, 588,	
51	COLUMBUS, OH 43235	Services	Expenses	590, 592, 870, 880	534,814
52	ASPLUNDH CONSTRUCTION CORP				
53	708 BLAIR MILL RD	Construction	Fee &		
54	WILLOW GROVE, PA 19090-1784	Services	Expenses	107, 108, 583, 593	1,152,076
55	ATI WORKSITE SOLUTIONS	Consulting/ Technical	Fee &	107, 108, 146, 184, 500, 506,	
56	790 REMINGTON BLVD	Services	Expenses	510, 535, 539, 580, 588, 824, 874, 880, 920, 921, 923	2,065,549
57	BOLINGBROOK, IL 60440				
58					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	AUDU ENGINEERING CONSULTANTS	Consulting/	Fee &		
60	3659 ALPINE NW, SUITE 102	Engineering	Expenses	107, 108, 935	466,727
61	GRAND RAPIDS, MI 49321	Services			
62	BARR ENGINEERING COMPANY	Consulting/	Fee &	107, 108, 182, 184, 500, 510,	
63	3005 BOARDWALK ST, STE 100	Technical	Expenses	511, 512, 535, 539, 541, 543,	
64	ANN ARBOR, MI 48108	Services		830, 834	4,110,930
65	BARTON MALOW COMPANY	Construction	Fee &		
66	26500 AMERICAN DR	Services	Expenses	107, 108, 818, 834, 853, 864	56,190,204
67	SOUTHFIELD, MI 48034-2252	Engineering/	Fee &		
68	BASIC SYSTEMS INC	Construction	Expenses	107, 108	4,101,014
69	9255 CADIZ ROAD	Services			
70	CAMBRIDGE, OH 43725	Technical/	Fee &	107, 108, 146, 184, 506, 535,	
71	BAYFORCE TECHNOLOGY SOLUTIONS	Consulting	Expenses	556, 580, 824, 851, 880, 903,	
72	5100 W KENNEDY BLVD, SUITE 425	Services		920, 921, 923, 930	905,455
73	TAMPA, FL 33609	Technical	Fee &		
74	BELL & HOWELL	Services	Expenses	903	293,221
75	3791 S ALSTON AVE	Technical	Fee &		
76	DURHAM, NC 27713	Services	Expenses	107, 108, 165	308,652
77	BENTLEY SYSTEMS INCORPORATED	Technical	Fee &		
78	6685 STOCKTON DR	Services	Expenses	107, 108, 863, 874, 887	1,672,622
79	EXTON, PA 19341	Construction	Fee &		
80	BGL ASSET SERVICES LLC	Services	Expenses	107, 108, 165	828,000
81	2193 NORTHWAY DR	Technical/	Fee &		
82	MT PLEASANT, MI 48858	Consulting	Expenses	107, 108, 184, 500, 506, 514,	
83	BIT STEW SYSTEMS	Services		560, 583, 592,	5,532,966
84	7436 FRASER PARK DRIVE, SUITE 205	Engineering	Fee &	107, 108, 165, 500, 506, 510,	
85	BURNABY, BC V5J 5B9	Services	Expenses	535, 556, 580, 582, 588, 590,	
86	BLACK & VEATCH LTD OF MICHIGAN	Professional	Fee &	824, 851, 880, 903, 921, 923,	430,049
87	3550 GREEN COURT	Services			
88	ANN ARBOR, MI 48105	Construction	Fee &	107, 108	80,036,854
89	BLUEWATER TECHNOLOGIES GRP INC	Services	Expenses	107, 108, 184, 500, 510, 512,	
90	24050 NORTHWESTERN HWY	Consulting	Fees &	513, 535, 541, 543, 544, 592,	
91	SOUTHFIELD, MI 48075	Services	Expenses	814, 818, 830, 834, 853, 864	7,110,727
92	BOLDT COMPANY	Consulting	Fee &		
93	2525 N ROEMER RD	Services	Expenses	107, 108, 182, 879, 920, 921,	
94	APPLETON, WI 54911	Services		923	316,501
95	BP&R CONSTRUCTION/ENGINEERING INC	Consulting	Fee &		
96	456 CENTURY LANE	Services	Expenses	146	275,000
97	HOLLAND, MI 49423	Technical	Fee &		
98	BROGAN & PARTNERSCONVERGENCE	Services	Expenses	182, 921, 923	2,330,584
99	800 N OLD WOODWARD	Consulting	Fee &		
100	BIRMINGHAM, MI 48009	Services	Expenses	107, 108, 597, 903, 923	4,424,166
101	C3 INC	Consulting	Fee &		
102	1300 SEAPORT BLVD, SUITE 500	Services	Expenses	107, 108, 416, 512, 513,	576,145
103	REDWOOD CITY, CA 94063	Engineering	Fee &		
104	CADMUS GROUP	Services	Expenses	107, 108, 182, 242, 901, 903,	
105	57 WATER STREET	Consulting	Fee &	907, 908, 912	2,113,227
106	WATERTON, MA 02472	Services	Expenses		
107	CAPGEMINI US LLC	Technical/	Fee &	182, 242, 903	28,476,173
108	400 BROADACRES DR, 4TH FLR	Consulting	Fee &		
109	BLOOMFIELD, NJ 07003	Services	Expenses	107, 108, 902	290,011
110	CENTURY A&E CORPORATION	Consulting/	Fee &		
111	277 CRAHEN AVE NE	Technical	Expenses	107, 108, 506, 535, 556, 580	
112	GRAND RAPIDS, MI 49525	Services		824, 851, 880, 903, 920, 921,	
113	CGI TECHNOLOGIES & SOLUTIONS INC	Staffing	Fee &	923	1,788,292
114	12601 FAIR LAKES CIRCLE	Services	Expenses		
115	FAIRFAX, VA 22033	Consulting	Fee &	107, 108, 184, 560, 580, 878,	
116	CLEARRESULT CONSULTING GREAT LAKES	Services	Expenses	920, 921, 923	699,533
117	4301 WESTBANK DR, BLDG A, SUITE 250	Consulting	Fee &		
118	AUSTIN, TX 78746	Services	Expenses		
119	CLEVEST SOLUTIONS INC	Consulting/	Fee &		
120	#100 - 13911 WIRELESS WAY	Technical	Expenses		
121	RICHMOND, BC V6V 3B9, CANADA	Services			
122	COLLABERA INC	Staffing	Fee &		
123	25 AIRPORT RD	Services	Expenses		
124	MORRISTOWN, NJ 07960	Consulting	Fee &		
125	COMMONWEALTH ASSOCIATES INC	Services	Expenses		
126	PO BOX 1124	Consulting	Fee &		
127	JACKSON, MI 49204	Services	Expenses		
128					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
129	CONTI CORPORATION				
130	6417 CENTER DR, SUITE 120	Construction	Fee &		
131	STERLING HEIGHTS, MI 48312	Services	Expenses	107, 108, 512, 513	3,295,755
132	CONTROLLED PROJECT MANAGEMENT INC				
133	5311 HARPER RD	Project Management	Fee &	107, 108, 184, 500, 510, 535,	
134	HOLT, MI 48842	Services	Expenses	541, 814, 818, 830, 834	595,235
135	CORPORATE EXECUTIVE BOARD				
136	1919 N LYNN STREET	Professional	Fee &		
137	ARLINGTON, VA 22209	Services	Expenses	146, 920, 921, 923	251,671
138	CORPORATE VISION CONCEPTS				
139	354 PEARL ST	Technical	Fee &		
140	SOUTH HAVEN, MI 49090	Services	Expenses	107, 108	280,762
141	CREDENTIAL CHECK CORP				
142	PO BOX 4504	Professional	Fee &	107, 108, 500, 506, 510, 512,	
143	TROY, MI 48099	Services	Expenses	535, 541, 546, 588, 853, 856,	
144	CREDIT BUREAU COLLECTION SVCS INC			863, 864, 887, 889, 880, 921	296,431
145	250 E TOWN ST	Professional	Fee &		
146	COLUMBUS, OH 43215	Services	Expenses	903	662,947
147	CSM GROUP INC				
148	444 W MICHIGAN AVE, SUITE 100	Project Management	Fee &		
149	KALAMAZOO, MI 49007	Services	Expenses	107, 108, 935	2,211,839
150	DAVEY RESOURCE GROUP				
151	PO BOX 5193	Consulting	Fee &	107, 108, 571, 580, 583, 590,	
152	KENT, OH 44240-5193	Services	Expenses	593	406,284
153	DELOITTE & TOUCHE LLP				
154	200 RENAISSANCE CENTER, SUITE 3900	Consulting	Fee &		
155	DETROIT, MI 48243	Services	Expenses	107, 108	1,395,077
156	DELOITTE CONSULTING				
157	600 RENAISSANCE CENTER	Consulting	Fee &	107, 108, 146, 506, 535, 556,	
158	DETROIT, MI 48243	Services	Expenses	580, 824, 851, 880, 903, 920,	
159	DEMARIA BUILDING COMPANY INC			921, 923	2,589,946
160	3031 W GRAND BLVD, SUITE 624	Construction	Fee &		
161	DETROIT, MI 48202-3008	Services	Expenses	107, 108	5,128,915
162	DIALOGDIRECT INC				
163	13700 OAKLAND ST	Professional	Fee &		
164	HIGHLAND PARK, MI 48203	Services	Expenses	879, 902	555,159
165	DIVERSIFIED UG UTILITIES INC				
166	2329 EAST RIVERWOOD DR	Construction/	Fee &	107, 108, 512, 584, 585, 586,	
167	TWIN LAKE, MI 49457	Engineering	Expenses	587, 594, 887, 892	1,242,908
168	DJI & ASSOCIATES				
169	113 W MICHIGAN AVE, SUITE 401	Engineering	Fee &	107, 108, 184, 512, 513, 543	
170	JACKSON, MI 49203	Services	Expenses	814, 818, 824, 830, 834, 853,	
171	DNV GL			864, 887, 892	5,080,090
172	1440 RAVELLO DR	Consulting	Fee &	107, 108, 506, 535, 556, 580	
173	KATY, TX 77449	Services	Expenses	592, 824, 833, 851, 880, 903	
174	DNV GL ENERGY SERVICES USA INC			921	1,574,881
175	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
176	BURLINGTON, MA 01803	Services	Expenses	182	52,448,463
177	DUFFEY PETROSKY & COMPANY LLC				
178	38505 COUNTRY CLUB DR	Consulting	Fee &		
179	FARMINGTON HILLS, MI 48331-3403	Services	Expenses	182, 426, 879, 909, 930	1,456,328
180	EMERSON PROCESS MANAGEMENT				
181	200 BETA DR	Consulting	Fee &		
182	PITTSBURGH, PA 15238	Services	Expenses	107, 108, 500, 506, 510, 512	2,077,523
183	EMPLOYMENT GROUP INC				
184	4625 BECKLEY RD, BLDG 200	Mail	Fee &	107, 108, 146, 500, 510, 535,	
185	BATTLE CREEK, MI 49015	Services	Expenses	541, 546, 551, 814, 818, 830,	
186	ENERGY MARKET INNOVATIONS			853, 901, 909, 920, 921, 923,	628,359
187	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
188	SEATTLE, WA 98104	Services	Expenses	182	1,977,754
189	ENGINEERING TECHNOLOGY & INNOVATION				
190	116 S MAIN	Engineering	Fee &		
191	TULSA, OK 74119	Services	Expenses	107, 108	3,214,042
192	ENSITE USA INC				
193	109 FIELDVIEW DR, PO BOX 1007	Engineering	Fee &		
194	VERSAILLES, KY 40383	Services	Expenses	107, 108	302,483
195	EPITEC INC				
196	24800 DENSO DR, SUITE 150	Consulting	Fee &	107, 108, 146, 184, 506, 535,	
197	SOUTHFIELD, MI 48033	Services	Expenses	556, 580, 824, 851, 880, 903,	
198	ESI INTERNATIONAL			920, 921, 923	1,664,182
199	901 N GLEBE RD, STE 300	Professional	Fee &	107, 108, 184, 500, 506, 510,	
200	ARLINGTON, VA 22203-1854	Services	Expenses	535, 539, 541, 546, 556, 580,	
201				824, 880, 903, 920, 921, 923	434,331

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
202	ESRI INC				
203	880 BLUE GENTIAN RD, SUITE 200	Professional	Fee &		
204	ST PAUL, MN 55121	Services	Expenses	165	940,000
205	ESSEX PUBLISHING GROUP INC				
206	13422 CLAYTON RD, SUITE 206	Publishing	Fee &		
207	ST LOUIS, MO 63131	Services	Expenses	426	270,272
208	FAITHFUL & GOULD INC				
209	11 E 26TH ST, 18TH FLR	Legal	Fee &	107, 108, 500, 510, 814, 818	
210	NEW YORK, NY 10010	Services	Expenses	830, 834	600,951
211	FAST SWITCH LTD				
212	4900 BLAZER PKWY	Consulting	Fee &	107, 108, 146, 184, 506, 535,	
213	DUBLIN, OH 43017	Services	Expenses	556, 580, 824, 851, 880, 903,	1,958,993
214	FIDELITY INVESTMENTS				
215	100 CROSBY PKWY	Professional	Fee &		
216	COVINGTON, KY 41015	Services	Expenses	146, 242, 426, 926	2,167,490
217	FRANKLIN ENERGY SERVICES LLC				
218	102 N FRANKLIN ST	Marketing	Fee &		
219	PORT WASHINGTON, WI 53074	Services	Expenses	182	5,963,016
220	GAP INTERNATIONAL INC				
221	700 OLD MARPLE RD	Consulting/ Training	Fee &	107, 108, 146, 500, 535, 546,	
222	SPRINGFIELD, PA 19064	Services	Expenses	580, 590, 814, 818, 830, 870,	1,235,924
223	GDS ASSOCIATES				
224	1850 PARKWAY PL SE, STE 800	Consulting	Fee &		
225	MARIETTA, GA 30067	Services	Expenses	182	391,324
226	GE INTERNATIONAL INC				
227	PO BOX 60500	Engineering/ Inspection	Fee &		
228	FORT MYERS, FL 33916	Services	Expenses	107, 108, 232, 553	14,524,183
229	GEMELLARO SYSTEMS INTEGRATION INC				
230	376 ROBBINS DR	Security Installation	Fee &	107, 108, 163, 184, 506, 510,	
231	TROY, MI 48083	Services	Expenses	535, 541, 580, 588, 830, 851,	2,012,707
232	GENERAL ELECTRIC CO				
233	1 RIVER ROAD	Engineering/ Design	Fee &		
234	SCHENECTADY, NY 12345	Services	Expenses	107, 108	15,740,949
235	GEO GRADEL CO				
236	3135 FRONT ST	Construction	Fee &		
237	TOLEDO, OH 43605	Services	Expenses	107, 108, 511, 512	1,823,684
238	GEOSYNTEC CONSULTANTS INC				
239	2395 OAK VALLEY DR, STE 110	Consulting/ Engineering	Fee &		
240	ANN ARBOR, MI 48103	Services	Expenses	107, 108	357,992
241	GERACE CONSTRUCTION COMPANY				
242	4055 S SAGINAW	Construction	Fee &		
243	MIDLAND, MI 48640	Services	Expenses	107, 108, 537, 542, 543,	855,359
244	GOLDER ASSOCIATES INC				
245	809 DELTA AVE	Engineering/ Consulting	Fee &		
246	GLADSTONE, MI 49837	Services	Expenses	107, 108, 184, 501, 512	3,458,476
247	GRAND RIVER CONSTRUCTION INC				
248	5025 40TH AVE	Engineering/ Construction	Fee &		
249	HUDSONVILLE, MI 49426	Services	Expenses	107, 108, 511	5,650,315
250	GRAYCOR INDUSTRIAL CONSTRUCTORS INC				
251	TWO MID AMERICA PLAZA, SUITE 400	Construction	Fee &		
252	OAKBROOK TERRACE, IL 60181	Services	Expenses	107, 108, 553	21,824,616
253	HCL AMERICA INC				
254	330 POTRERO AVE	Consulting	Fee &	107, 108, 143, 146, 184, 506,	
255	SUNNYVALE, CA 94085	Services	Expenses	535, 556, 580, 824, 851, 880,	34,292,790
256	HDR MICHIGAN INC				
257	5405 DATA COURT, SUITE 100	Consulting	Fee &	107, 108, 184, 535, 537, 541,	
258	ANN ARBOR, MI 48108	Services	Expenses	556, 560, 570, 580, 582, 583,	996,230
259	HELVEY & ASSOCIATES INC				
260	1029 E CENTER ST	Collection	Fee &		
261	WARSAW, IN 46580	Services	Expenses	107, 108, 903, 908, 930	929,945
262	HENKELS & MC COY INC				
263	1106 O'ROURKE BLVD	Engineering/ Construction	Fee &		
264	GAYLORD, MI 49735	Services	Expenses	107, 108, 834, 863	15,774,453
265	HEWITT ASSOCIATES LLC				
266	PO BOX 95135	Actuarial	Fee &		
267	CHICAGO, IL 60694-5135	Services	Expenses	146, 426, 921, 926	664,381
268	HEWLETT-PACKARD CO				
269	8000 FOOTHILLS BLVD	Technical	Fee &	107, 108, 506, 535, 556, 580,	
270	ROSEVILLE, CA 95747-5525	Services	Expenses	824, 851, 880, 903, 90, 921,	2,236,933
271					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
272	HOLLAND ENGINEERING INC				
273	220 HOOVER BLVD, SUITE 2	Engineering	Fee &	107, 108, 184, 863, 870, 874,	
274	HOLLAND, MI 49423-3766	Services	Expenses	878, 879, 885, 887, 892	1,657,629
275	HONIGMAN MILLER SCHWARTZ & COHN				
276	2290 FIRST NATIONAL BLDG	Professional	Fee &		
277	DETROIT, MI 48226	Services	Expenses	146, 920, 921, 923	324,708
278	HOT SAUCE STUDIOS INC				
279	220 GREEN OAK DRIVE	Technical	Fee &		
280	ROSWELL, GA 30075	Services	Expenses	182	388,857
281	HYDAKER WHEATLAKE COMPANY				
282	420 ROTH ST, SUITE B	Electrical	Fee &	107, 108, 506, 539, 583, 584,	
283	REED CITY, MI 49677	Services	Expenses	587, 588, 592, 593, 594, 596, 830, 874, 878, 880, 887, 892	36,488,906
284	HYDROAIRE INC				
285	1126 W 40TH ST	Consulting	Fee &		
286	CHICAGO, IL 60609-2505	Services	Expenses	107, 108, 513	531,495
287	ICF RESOURCES LLC				
288	9300 LEE HWY	Professional	Fee &		
289	FAIRFAX, VA 22031	Services	Expenses	182, 920, 921, 923	17,367,316
290	IDENTROPY INC				
291	8217 SHOAL CREEK BLVD, SUITE 201	Technical	Fee &	107, 108, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921,	
292	AUSTIN, TX 78757	Services	Expenses	923	511,820
293	IFACTOR CONSULTING INC				
294	60 E RIO SALADO PKWY, SUITE 715	Technical	Fee &		
295	TEMPE, AZ 85281	Services	Expenses	107, 108, 165, 903, 930	757,891
296	ILLUME ADVISING LLC				
297	680 ETHAN TER	Consulting	Fee &		
298	VERONA, WI 53593	Services	Expenses	182	343,074
299	INTEGRATED ARCHITECTURE LLC				
300	4090 LAKE DR SE	Engineering	Fee &		
301	GRAND RAPIDS, MI 49546	Services	Expenses	107, 108	391,200
302	INTELISPEND PREPAID SOLUTIONS				
303	20427 N 27TH AVE	Professional	Fee &		
304	PHOENIX, AZ 85027	Services	Expenses	186	418,943
305	ITRON INC				
306	2111 N MOLTER RD	Professional	Fee &		
307	LIBERTY LAKE, WA 99019	Services	Expenses	107, 108, 165, 597, 902	5,966,328
308	J GIVOO CONSULTANTS INC				
309	410 HOLLY GLEN DR	Consulting	Fee &		
310	CHERRY HILL, NJ 08034	Services	Expenses	107, 108	2,404,425
311	J R HEINEMAN & SONS INC				
312	1224 N NIAGARA ST	Construction	Fee &	107, 108, 511, 512, 513, 514,	
313	SAGINAW, MI 48602	Services	Expenses	892	271,977
314	J R THOMPSON COMPANY				
315	26970 HAGGERTY RD	Consulting	Fee &	107, 108, 182, 580, 920, 921,	
316	FARMINGTON HILLS, MI 48331	Services	Expenses	923, 930	1,547,045
317	JACOBS & CLEVINGER INC				
318	515 N STATE ST, SUITE 1700	Consulting	Fee &		
319	CHICAGO, IL 60654-4776	Services	Expenses	186, 879	781,210
320	JAN X-RAY SERVICES INC				
321	8500 E. MICHIGAN AVE.	Technical/ Consulting	Fee &		
322	PARMA, MI 49269	Services	Expenses	107, 108, 833, 834, 865	740,271
323	JRJ ENERGY SERVICES LLC				
324	7302 NORTHLAND DR, PO BOX 338	Inspection	Fee &	107, 108, 184, 584, 586, 588, 824, 834, 856, 859, 863, 870, 878, 879, 880, 889, 892	
325	STANWOOD, MI 49346	Services	Expenses		5,285,276
326	KPMG LLP				
327	DEPT. 0970, PO BOX 120001	Professional	Fee &	107, 108, 146, 182, 500, 506, 535, 556, 580, 851, 870, 879, 880, 903, 920, 921, 923	
328	DALLAS, TX 75312	Services	Expenses		8,112,461
329	L J ROSS ASSOCIATES INC				
330	4 UNIVERSAL WAY	Collection	Fee &		
331	JACKSON, MI 49202	Services	Expenses	903	785,751
332	LAKE SUPERIOR CONSULTING LLC				
333	130 W SUPERIOR ST, SUITE 614	Engineering	Fee &		
334	DULUTH, MN 55802	Services	Expenses	107, 108, 863	3,646,539
335	LARKIN ENTERPRISES INC				
336	317 W BROADWAY, PO BOX 405	Professional	Fee &	107, 108, 184, 511, 512, 513, 535, 539, 542, 543, 818, 830, 834, 853, 864, 887, 892	
337	LINCOLN, ME 04457	Services	Expenses		5,277,540
338	LEAD MARKETING AGENCY INC				
339	2311 E BELTLINE SE	Consulting	Fee &	107, 108, 182, 426, 583, 593, 879, 909, 920, 921, 923, 930	
340	GRAND RAPIDS, MI 49546	Services	Expenses		9,305,094
341	LEIDOS ENGINEERING LLC				
342	9400 BROADWAY EXTENSION, SUITE 300	Engineering	Fee &		
343	OKLAHOMA CITY, OK 73114	Services	Expenses	107, 108	3,389,663
344					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
345	LOCKHEED MARTIN CORPORATION				
346	700 N FREDERICK AVE	Technical	Fee &		
347	GAITHERSBURG, MD 20879-3328	Services	Expenses	107, 108, 903, 923	1,313,913
348	M J ELECTRIC INC				
349	200 W FRANK PIPP DRIVE, PO BOX 686	Electrical	Fee &		
350	IRON MOUNTAIN, MI 49801	Services	Expenses	107, 108	435,949
351	MACMILLAN ASSOCIATES INC	Consulting/			
352	714 E MIDLAND STREET	Engineering	Fee &	107, 108, 184, 500, 510, 512,	
353	BAY CITY, MI 48706	Services	Expenses	513, 541, 830, 834,	610,481
354	MAGENIC TECHNOLOGIES INC				
355	1600 UTICA AVE S, STE 800	Technical	Fee &		
356	ST LOUIS PARK, MN 55416	Services	Expenses	920, 921, 923	660,946
357	MAR/TEC INCORPORATED				
358	3335 S AIRPORT RD W, SUITE 5A	Consulting	Fee &	184, 186, 242, 416, 512, 539,	
359	TRAVERSE CITY, MI 49684	Services	Expenses	920, 921	1,032,522
360	MERJENT INC				
361	800 WASHINGTON AVE N, SUITE 315	Inspection	Fee &		
362	MINNEAPOLIS, MN 55401	Services	Expenses	107, 108	494,696
363	METRO CONSULTING ASSOCIATES PLLC				
364	45345 FIVE MILE RD, PO BOX 1710	Surveying	Fee &		
365	PLYMOUTH, MI 48112-1710	Services	Expenses	107, 108, 184	946,154
366	MICROSOFT CORPORATION				
367	1000 TOWN CENTER, SUITE 2000	Technical	Fee &	107, 108, 165, 506, 535, 556,	
368	SOUTHFIELD, MI 48075	Services	Expenses	580, 824, 851, 880, 903, 920,	709,542
369	MID AMERICAN INSPECTION SVCS	Technical/			
370	1206 EFFIE RD, PO BOX 1427	Testing	Fee &	107, 108, 833, 834, 863, 874,	
371	GAYLORD, MI 49734	Services	Expenses	875, 880, 887, 889, 892	684,346
372	MIDWEST FIBER NETWORKS LLC				
373	6070 N FLINT RD	Professional	Fee &	107, 108, 165, 506, 535, 556,	
374	GLENDAL, WI 53209	Services	Expenses	580, 824, 851, 880, 903, 920,	621,113
375	MILLER CANFIELD PADDOCK & STONE				
376	150 WEST JEFFERSON, SUITE 2500	Legal	Fee &	107, 108, 146, 228, 500, 506,	
377	DETROIT, MI 48226	Services	Expenses	510, 535, 541, 556, 580, 824,	691,212
378	MINACS GROUP INC (USA) INC				
379	34115 W TWELVE MILE RD	Training	Fee &		
380	FARMINGTON HILLS, MI 48331	Services	Expenses	903	4,651,434
381	MINNESOTA LIMITED INC				
382	PO BOX 410	Construction	Fee &		
383	BIG LAKE, MN 55309	Services	Expenses	107, 108	682,800
384	MISS DIG SYSTEM INC				
385	3285 LAPEER RD WEST	Professional	Fee &	182, 584, 856, 857, 863, 865,	
386	AUBURN HILLS, MI 48326	Services	Expenses	909	460,692
387	MONARCH ELECTRIC APPARATUS SVCS	Inspection/			
388	18800 MEGINNITY ST	Maintenance	Fee &		
389	MELVINDALE, MI 48122	Services	Expenses	107, 108, 512, 513, 514	585,880
390	MONARCH WELDING & ENGINEERING				
391	1566 TECH PARK DR	Construction	Fee &	107, 108, 163, 184, 506, 511,	
392	BAY CITY, MI 48706	Services	Expenses	512, 513, 514, 539, 588, 864,	3,169,221
393	MUE INC			878, 880, 920, 921, 923, 935	
394	2420 AUBURN RD	Construction	Fee &		
395	AUBURN HILLS, MI 48326	Services	Expenses	107, 108, 584, 878, 879, 887,	16,899,249
396	NAES CORPORATION			892	
397	1180 NW MAPLE ST, STE 200	Construction/			
398	ISSAQUAH, WA 98027	Consulting	Fee &	232, 548, 549, 553	3,879,610
399	NATIONAL ENERGY FOUNDATION				
400	4516 S 700, SUITE 100	Consulting	Fee &		
401	SALT LAKE CITY, UT 84107	Services	Expenses	182	1,577,000
402	NEWKIRK ELECTRIC ASSOCIATES				
403	1875 ROBERTS ST	Technical	Fee &	107, 108, 184, 416, 506, 511,	
404	MUSKEGON, MI 49442	Services	Expenses	535, 544, 556, 580, 824, 851,	30,714,539
405	NOVA CONSULTANTS INC			887, 880, 903, 920, 921, 923	
406	21580 NOVI RD, SUITE 300	Consulting/			
407	NOVI, MI 48375	Engineering	Fee &		
408	NOVO 1 INC				
409	4301 CAMBRIDGE RD	Technical	Fee &		
410	FORT WORTH, TX 76155	Services	Expenses	184, 879, 902	1,693,737
411	NTH CONSULTANTS LTD	Consulting/			
412	41780 SIX MILE RD	Technical	Fee &	107, 108, 146, 501, 834, 920,	
413	NORTHVILLE, MI 48168-3459	Services	Expenses	921, 923	343,477
414					
415					
416					
417					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
418	OLIVER WYMAN INC				
419	200 CLARENDON STREET, 12TH FLR	Consulting	Fee &		
420	BOSTON, MA 02116	Services	Expenses	588, 880, 921, 923	1,217,484
421	OPEN SYSTEMS INTERNATIONAL INC				
422	4101 ARROWHEAD DR	Technical	Fee &		
423	MEDINA, MN 55340-9649	Services	Expenses	107, 108, 165, 920, 921, 923	514,777
424	OPTTECH LLC				
425	3290 W BIG BEAVER, SUITE 220	IT Consulting	Fee &		
426	TROY, MI 48084	Services	Expenses	107, 108, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	386,528
427	OPTIV SECURITY INC				
428	1125 17TH ST, SUITE 1700	Technical	Fee &		
429	DENVER, CO 80202	Services	Expenses	107, 108, 165, 506, 535, 556, 580, 824, 851, 881, 880, 903, 920, 921, 923	2,737,051
430	OPTOMI LLC				
431	500 COLONIAL CENTER PARKWAY, SUITE 140	Staffing	Fee &		
432	ROSWELL, GA 30076	Services	Expenses	107, 108, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	452,194
433	ORACLE AMERICA				
434	500 ORACLE PKWY	Technical	Fee &		
435	REDWOOD SHORES, CA 94065	Services	Expenses	107, 108, 165	845,270
436	OTIS ELEVATOR	Engineering/			
437	4500 EMPIRE WAY, SUITE 3	Design	Fee &		
438	LANSING, MI 4917	Services	Expenses	107, 108	748,023
439	PER SE GROUP INC	Engineering			
440	310 S HALE ST	Staffing	Fee &		
441	WHEATON, IL 60187-5220	Services	Expenses	107, 108, 184, 500, 510, 512, 535, 541, 830, 834	944,388
442	PHOENIX PARTNERS LLC	Inspection/			
443	845 MONROE STREET	Testing	Fee &		
444	CARLTON, MI 48117	Services	Expenses	107, 108, 511, 512, 513, 548, 553	433,600
445	PIC GROUP INC				
446	1000 PARKWOOD CIR, SUITE 1000	Staffing	Fee &		
447	ATLANTA, GA 30339	Services	Expenses	107, 108, 184	433,362
448	PINNACLE ENTERPRISE GROUP LLC	Consulting/			
449	6234 CROMWELL RD	Training	Fee &		
450	WEST BLOOMFIELD, MI 48322	Services	Expenses	107, 108, 184, 500, 506, 510, 512, 535, 359, 546, 548, 549, 551, 583, 584, 920, 921	254,479
451	PIONEER SOLUTIONS LLC				
452	7400 E ORCHARD RD, STE 2050N	Technical	Fee &		
453	GREENWOOD VILLAGE, CO 80111	Services	Expenses	107, 108, 146, 184, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	261,810
454	PMA CONSULTANTS LLC				
455	ONE WOODWARD AVE, SUITE 1400	Consulting	Fee &		
456	DETROIT, MI 48226	Services	Expenses	107, 108, 184	459,574
457	POWELL ELECTRIC SYSTEMS INC	Engineering/			
458	8550 MOSLEY DRIVE	Technical	Fee &		
459	HOUSTON, TX 77075	Services	Expenses	107, 108, 513	1,326,070
460	POWER PLUS ENGINEERING INC				
461	46575 MAGELLAN DR	Electrical	Fee &		
462	NOVI, MI 48377-2452	Services	Expenses	107, 108, 416	1,192,489
463	PRICEWATERHOUSE COOPERS LLP				
464	400 RENAISSANCE CENTER	Consulting	Fee &		
465	DETROIT, MI 48243	Services	Expenses	146, 181, 242, 920, 921, 923	5,115,984
466	PRO UNLIMITED INC				
467	7777 GLADES RD, SUITE 208	Staffing	Fee &		
468	BOCA RATON, FL 33434	Services	Expenses	107, 108, 146, 163, 184, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923, 935	11,648,961
469	PROCESS COMPUTER TECHNOLOGY	Fabrication/			
470	600 N SHEPHERD DR, STE 106	Design	Fee &		
471	HOUSTON, TX 77007	Services	Expenses	107, 108	854,499
472	PUMFORD CONSTRUCTION INC				
473	1674 CHAMPAGNE DR N	Construction	Fee &		
474	SAGINAW, MI 48604-9202	Services	Expenses	107, 108, 163, 184, 506, 511, 512, 543, 553, 587, 593, 588, 874, 880, 920, 921, 923, 935	5,517,733
475	QUESTLINE INC	Consulting/			
476	5500 FRANTZ RD, SUITE 150	Technical	Fee &		
477	DUBLIN, OH 43017	Services	Expenses	107, 108, 182, 580, 879, 903, 908, 909, 920, 921, 923, 930	543,343
478	R L COOLSAET CONSTRUCTION				
479	28800 GODDARD ROAD	Construction	Fee &		
480	TAYLOR, MI 48180	Services	Expenses	107, 108	393,846
481	RAMTECH SOFTWARE SOLUTIONS INC				
482	6303 OSGOOD AVENUE N	Technical	Fee &		
483	STILLWATER, MN 55082	Services	Expenses	107, 108, 920, 921, 923	1,143,852
484	RANDSTAD ENGINEERING				
485	PO BOX 405414	Staffing	Fee &		
486	ATLANTA, GA 30384	Services	Expenses	107, 108, 184, 500, 510, 814, 818, 830, 834	1,252,652
487	REED GROUP LTD	Absence			
488	10355 WESTMOOR DR #200	Management	Fee &		
489	WESTMINSTER, CO 80021	Services	Expenses	186, 901, 921, 923	1,189,795
490					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
491	REVOLUTION TECHNOLOGIES LLC			107, 108, 506, 535, 556, 580,	
492	1000 REVOLUTION TECHNOLOGIES WAY	Staffing	Fee &	824, 851, 872, 880, 903, 920,	
493	MELBOURNE, FL 32940	Services	Expenses	921, 923	1,168,038
494	RL MORRIS & SONS CONSTRUCTION				
495	3398 VALLEY RD NW	Construction	Fee &		
496	KALKASKA, MI 49646	Services	Expenses	107, 108, 146, 863	27,818,722
497	ROCKFORD CONSTRUCTION				
498	601 FIRST ST NW	Construction	Fee &		
499	GRAND RAPIDS, MI 49504	Services	Expenses	107, 108	8,737,008
500	ROOSE SERVICES INC				
501	PO DRAWER 610	Consulting	Fee &		
502	KALKASKA, MI 49646	Services	Expenses	107, 108, 816, 832, 824	525,664
503	ROSEN USA INC				
504	14120 INTERDRIVE E	Inspection	Fee &		
505	HOUSTON, TX 77032-3324	Services	Expenses	107, 108, 856, 863	4,261,698
506	ROWE PROFESSIONAL SERVICES CO				
507	PO BOX 3748	Engineering	Fee &		
508	FLINT, MI 48502	Services	Expenses	107, 108, 184	2,393,315
509	SAP INDUSTRIES INC				
510	3999 WEST CHESTER PIKE	Technical	Fee &	107, 108, 146, 165, 184, 506,	
511	NEWTOWN SQUARE, PA 19073	Services	Expenses	535, 556, 580, 824, 851, 880,	14,138,186
512	SARGENT & LUNDY LLC				
513	55 EAST MONROE STREET	Consulting	Fee &		
514	CHICAGO, IL 60603	Services	Expenses	107, 108	258,649
515	SCHINDLER ELEVATOR CORPORATION				
516	20 WHIPPANY RD	Maintenance	Fee &	107, 108, 163, 184, 506, 511,	
517	MORRISTOWN, NJ 07960	Services	Expenses	512, 920, 921, 935	312,457
518	SDK ENGINEERING LLC				
519	111 GOLFCREST DR	Staffing	Fee &	107, 108, 184, 500, 510, 512,	
520	DEARBORN, MI 48124	Services	Expenses	513, 535, 541, 814, 818, 830, 8	531,303
521	SERENUS JOHNSON & SON CONST CO	Construction/			
522	5178 S KASEMEYER, PO BOX 800	Design	Fee &		
523	BAY CITY, MI 48707	Services	Expenses	107, 108	739,358
524	SERVICE QUALITY MEASUREMENT				
525	4611 23RD ST	Consulting	Fee &		
526	VERNON, BC V1T 4K7	Services	Expenses	186, 901, 908	375,527
527	SERVICENOW INC				
528	3260 JAY ST	Technical	Fee &	107, 108, 146, 506, 535, 556,	
529	SANTA CLARA, CA 95054	Services	Expenses	580, 824, 851, 880, 903, 920,	1,217,093
530	SIDOCK GROUP INC				
531	45650 GRAND RIVER AVE	Consulting/	Fee &		
532	NOVI, MI 48374	Engineering	Expenses	107, 108, 588, 850, 863, 880	1,084,944
533	SIEMENS ENERGY INC	Technical/			
534	601 OAKMONT LN, SUITE 180	Engineering	Fee &		
535	WESTMONT, IL 60559-5523	Services	Expenses	107, 108, 513	15,564,879
536	SIGMA TECHNOLOGIES				
537	27421 HOLIDAY LANE	Consulting	Fee &	107, 108, 556, 560, 561, 562,	
538	PERRYSBURG, OH 43551	Services	Expenses	566, 568, 570, 580, 582, 588,	5,337,373
539	SILVER SPRING NETWORKS				
540	555 BROADWAY ST	Technical	Fee &		
541	REDWOOD CITY, CA 94063	Services	Expenses	182	1,675,629
542	SKILLSOFT CORPORATION				
543	107 NORTHEASTERN BLVD	Training	Fee &		
544	NASHUA, NH 03062	Services	Expenses	165	289,995
545	SLOVER & LOFTUS				
546	1224 17TH ST NW	Professional	Fee &		
547	WASHINGTON, DC 52094-2046	Services	Expenses	501	2,775,045
548	SOIL & MATERIALS ENGINEERS INC				
549	43980 PLYMOUTH OAKS BLVD	Consulting	Fee &	107, 108, 146, 182, 242, 511,	
550	PLYMOUTH, MI 48170-2584	Services	Expenses	549, 816, 853, 854, 864, 887,	806,687
551	SOURCECODE NORTH AMERICA INC				
552	5150 VILLAGE PARK SR SE, STE 200	Technical	Fee &	107, 108, 506, 535, 556, 580,	
553	BELLEVUE, WA 98006	Services	Expenses	824, 851, 880, 903, 920, 921,	343,703
554	STAR CRANE & HOIST CO				
555	11340 54TH AVENUE	Technical	Fee &	107, 108, 163, 184, 232, 506,	
556	ALLENDALE, MI 49401	Services	Expenses	511, 514, 542, 553, 830, 834,	299,360
557	STELLIUM INC				
558	10700 RICHMOND AVENUE, SUITE 208	Consulting	Fee &	107, 108, 506, 535, 556, 580,	
559	HOUSTON, TX 77042	Services	Expenses	824, 851, 880, 903, 920, 921,	848,739
560	SUNTEL SERVICES LLC				
561	1095 CROOKS RD, STE 100	Technical	Fee &	107, 108, 165, 184, 502, 506,	
562	TROY, MI 48084	Services	Expenses	535, 556, 580, 824, 851, 880,	1,652,470
563					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
564	SURVEYING SOLUTIONS INC				
565	4471 M-61	Mapping	Fee &		
566	STANDISH, MI 48658	Services	Expenses	107, 108, 184	800,214
567	TC TECHNOLOGY				
568	2231 FARADAY AVE, SUITE 140	Technical	Fee &	107, 108, 506, 535, 556, 580,	
569	CARLSBAD, CA 92008	Services	Expenses	824, 851, 880	465,245
570	TEKSYSTEMS INC				
571	7437 RACE RD	Staffing	Fee &	107, 108, 146, 184, 506, 535,	
572	HANOVER, MD 21076	Services	Expenses	556, 580, 824, 851, 880, 903,	2,998,898
573	TELVENT USA LLC				
574	4701 ROYAL VISTA CIRCLE	Technical	Fee &	107, 108, 165, 506, 535, 556,	
575	FORT COLLINS, CO 80526	Services	Expenses	580, 824, 851, 880, 920, 921,	472,035
576	TOSHIBA INTERNATIONAL CORP	Consulting/	Fee &		
577	101 MONTGOMERY, FLR-23	Engineering	Expenses	107, 108	61,513,088
578	SAN FRANCISCO, CA 94104	Services			
579	UNDERWATER CONSTRUCTION CORP				
580	110 PLAINS RD, PO BOX 699	Professional	Fee &		
581	ESSEX, CT 06426	Services	Expenses	543, 545	2,057,519
582	UNITED CONVEYOR CORPORATION				
583	2100 NORMAN DR W	Engineering	Fee &		
584	WAUKEGAN, IL 60085	Services	Expenses	107, 108	4,662,383
585	USIC LOCATING SERVICES INC				
586	PO BOX 713359	Professional	Fee &	107, 108, 584, 585, 586, 587,	
587	CINCINNATI, OH 45271-3359	Services	Expenses	596, 874, 887, 892	7,403,020
588	UTILITIES INTERNATIONAL INC				
589	161 N CLARK ST, SUITE 3400	Technical/	Fee &		
590	CHICAGO, IL 60601	Services	Expenses	107, 108, 146, 921	253,503
591	UTILITY RESOURCE GROUP LLC				
592	49751 W CENTRAL PARK	Surveying	Fee &	107, 108, 583, 584, 585, 586,	
593	SHELBY TWP, MI 48317	Services	Expenses	587, 874, 887, 892, 902, 903	3,059,087
594	VEREGY CONSULTING LLC				
595	2121 N CALIFORNIA BVLD, STE 290	Consulting	Fee &	107, 108, 506, 535, 556, 580,	
596	WALNUT CREEK, CA 94596	Services	Expenses	824, 851, 880, 903, 920, 921,	566,830
597	VOXAI SOLUTIONS INC				
598	635 FRITZ DR, SUITE 220	Technical	Fee &		
599	COPPELL, TX 75019	Services	Expenses	107, 108, 165, 580	2,312,898
600	WADE TRIM INC				
601	1403 S VALLEY CENTER DR, PO BOX 580	Professional	Fee &	107, 108, 580, 588, 290, 857,	
602	BAY CITY, MI 48707	Services	Expenses	870, 887, 880, 901	5,669,219
603	WELDED CONSTRUCTION LP				
604	26933 ECKEL RD	Construction	Fee &		
605	PERRYSBURG, OH 43551	Services	Expenses	107, 108, 863	8,524,870
606	WILLIAMS & WORKS INC	Consulting/	Fee &		
607	549 OTTAWA AVENUE NW	Survey	Expenses		
608	GRAND RAPIDS, MI 49503	Services		107, 108, 184, 502, 506	480,745
609	WINDROCK INC				
610	1832 MIDPARK RD, SUITE 102	Engineering	Fee &	107,108, 184, 818, 834, 853,	
611	KNOXVILLE, TN 37921	Services	Expenses	864	688,001
612	WORLEY PARSONS OF MICHIGAN INC				
613	2675 MORGANTOWN RD	Engineering	Fee &		
614	READING, PA 19607	Services	Expenses	107, 108, 184, 512	4,065,563
615	XEROX CORPORATION				
616	PO BOX 802555	Printing	Fee &		
617	CHICAGO, IL 60680	Services	Expenses	903	332,501
618	XIBITZ INC				
619	5809 CROSSROADS COMMERCE PKWY SW	Technical	Fee &		
620	GRAND RAPIDS, MI 49519	Services	Expenses	107, 108	566,485
621	XONEX RELOCATION LLC				
622	PO BOX 3496	Relocation	Fee &	107, 108, 146, 184, 416, 500,	
623	WILMINGTON, DE 19804	Services	Expenses	506, 535, 539, 541, 580, 824,	2,208,878
624					
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636					943,368,515

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

- | | |
|---|--|
| 1. In column (a) report the name of the associated company. | declared, etc.). |
| 2. In column (b) describe the affiliation (percentage ownership, etc.). | 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. |
| 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends | 5. In columns (f) and (g) report the amount classified to |

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	646
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	574,650
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	52,225
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	628
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	507,793
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	5,958
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	3,689
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs		-
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	7,576
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	24,941
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	11,092
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	66,688
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 49.9%	Professional Svcs		-
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	9,031
16	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		-
17	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	64,368
18	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	349,308
19	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
20	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
21	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	42,110
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	933
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
24					
25					
26					
27					
28					
29					
30					
31					
32					
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34					
35					
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37					
38					
39					
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41					
42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,721,636

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

non-operating income and the account(s) in which reported. 8. In column (k) indicate the pricing method (cost, per contract terms, etc.)
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	-	146	11,433	11,433	Full Cost	1
419	6	146	2,040	2,692	Full Cost	2
419	5,924	146,184	24,184,413	24,764,987	Full Cost	3
419	583	146	231,164	283,972	Full Cost	4
419	4	146	1,327	1,959	Full Cost	5
419	5,130	146	2,548,133	3,061,056	Full Cost	6
419	120	146	52,980	59,058	Full Cost	7
419	718	146	352,788	357,195	Full Cost	8
419	-	146	59,854	59,854	Full Cost	9
419	875	146	426,916	435,367	Full Cost	10
419	1,720	146	844,516	871,177	Full Cost	11
419	62	146	19,189	30,343	Full Cost	12
419	527	146	189,008	256,223	Full Cost	13
419	-	146	12,456	12,456	Full Cost	14
419	1,480	146	728,054	738,565	Full Cost	15
419	-	146	39,167	39,167	Full Cost	16
419	-	146	2,403,149	2,467,517	Full Cost	17
419	4,944	146	2,072,282	2,426,534	Full Cost	18
419	-	146	34,467	34,467	Full Cost	19
419	-	146	34,891	34,891	Full Cost	20
419	315	146	110,047	152,472	Full Cost	21
419	7	146	2,218	3,158	Full Cost	22
419	-	146	145,090	145,090	Full Cost	23
						24
						25
						26
						27
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	22,415		34,305,582	36,249,633		

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Energy Corporation	Parent Company	Restr Stock/Admin Serv	925	1,174
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Employee Serv, Legal S	920,923,546	8,243
4					
5	CMS Energy Resource Management	CMS Enterprises, 100%	Pre-Paid Energy Purch		
6					
7	CMS Generation Operating Company	CMS Enterprises, 100%	Management Services	535	938
8					
9	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	18,389,188
10					
11	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	18,370,269
12					
13	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	46,457,781
14					
15					
16					
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30					
TOTAL					83,227,593

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.		
426.5	17,294,522	165	1,585,320	17,295,696	Full Cost	1		
								2
				8,243	Full Cost	3		
							4	
				1,585,320	Full Cost	5		
							6	
				938	Full Cost	7		
							8	
				18,389,188	Full Cost	9		
							10	
				18,370,269	Full Cost	11		
							12	
				46,457,781	Full Cost	13		
			14					
			15					
			16					
			17					
			18					
			19					
			20					
			21					
			22					
			23					
			24					
			25					
			26					
			27					
			28					
			29					
			30					
	17,294,522		1,585,320	102,107,435				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) and (f) by month the systems' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long Term Firm Point to Point Reservations (g)	Other Long Term Firm Service (h)	Short Term Firm Point to Point Reservations (i)	Other Service (j)
1	January	N/A								
2	February									
3	March									
4	Total for 1Q									
5	April									
6	May									
7	June									
8	Total for 2Q									
9	July									
10	August									
11	September									
12	Total for 3Q									
13	October									
14	November									
15	December									
16	Total for 4Q									
17	Total for YEAR									

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
400	5	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.
400	9	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.
400	13	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 1a	Year of Report December 31, 2016
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0
2	Generation (Excluding Station Use):			minus line 17)	
3	Steam	9,820,540	19	Transmission by others losses	0
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	38,557,212
5	Hydro-Conventional	451,713	21	DISPOSITION OF ENERGY	
6	Hydro-Pumped Storage	748,539	22	Sales to Ultimate Consumers	
7	Other	6,376,307		(Including Interdepartmental Sales)	33,659,725
8	LESS Energy for Pumping	1,064,976	23	Requirements Sales for Resale	
9	Net Generation (Total of lines 3 thru 8)	16,332,123		(See instruction 4, page 311.)	301,640
10	Purchases	22,225,089	24	Non-Requirements Sales For Resale	
11	Power Exchanges:			(See instruction 4, page 311.)	2,785,166
12	Received		25	Energy furnished without charge	
13	Delivered		26	Energy used by the company (Electric	
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	23,068
15	Transmission for other (Wheeling)		27	Total Energy Losses	1,787,613
16	Received		28	TOTAL (Enter total of lines 22 thru	
17	Delivered			27) (MUST equal line 20)	38,557,212

MONTHLY PEAKS AND OUTPUT

- | | |
|---|---|
| <p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the</p> | <p>amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p> |
|---|---|

NAME of SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	3,292,655	258,225	5271	11	1900
30	February	3,111,598	308,414	5085	10	2000
31	March	3,011,988	193,863	4976	1	2000
32	April	2,878,438	230,491	4670	4	1000
33	May	2,949,061	153,744	5755	26	1600
34	June	3,335,687	263,562	6811	20	1600
35	July	3,718,346	196,828	7347	22	1600
36	August	3,878,574	234,633	7635	11	1500
37	September	3,078,292	208,816	7254	6	1600
38	October	3,212,409	493,475	4914	17	1900
39	November	2,939,536	259,983	4874	21	1900
40	December	3,150,628	118,662	5458	19	1900
41	TOTAL	38,557,212	2,920,696			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Cobb 4-5 (c)			
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1956			
4	Year last unit was installed	1967		1957			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	644.04		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	613		270			
7	Plant hours connected to load	8784		2544			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		0			
10	When limited by condenser water	607		0			
11	Average number of employees	156		32			
12	Net generation, exclusive of plant use-KWh	2,827,888,000		555,993,700			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	102,014,539		231,820			
15	Equipments costs	900,826,178		476,060			
16	Asset Retirement Costs	-		-			
17	Total cost	1,004,790,405		821,171			
18	Cost per KW of Installed capacity (line 5)	1,560.1366		2.6277			
19	Production Expenses: Oper., Supv., & Engr.	3,433,906		188,873			
20	Fuel	81,922,666		13,982,597			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,671,588		1,050,358			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,628,766		558,759			
26	Misc. steam (or nuclear) power expenses	3,461,834		781,979			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	1,675,100		135,268			
30	Maintenance of structures	1,708,351		213,155			
31	Maintenance of boiler (or reactor) plant	6,922,620		621,017			
32	Maintenance of electric plant	2,179,361		11,217			
33	Maintenance of Misc. steam (or nuclear) plant	385,185		35,352			
34	Total Production Expenses	106,989,377		17,578,575			
35	Expenses per net KWh	0.0378		0.0316			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil		Coal	Gas	
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels		Tons	Mcf	
38	Quantity (units) of fuel burned	1704816	10739		324021	178308	
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	17742000	5838000		17198000	1014000	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	42.533	69.031		-40.725	3.737	
41	Avg. cost of fuel per unit burned	42.985	69.031		39.759	3.737	
42	Avg. cost of fuel burned per million Btu	2.423	11.824		2.312	3.685	
43	Avg. cost of fuel burned per KWh net gen.	0.026	0.000		0.023	0.001	
44	Avg. Btu per KWh net generation	10695.910	22.170		10022.620	325.190	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Whiting (d)		Plant Name: Karn 1 & 2 (e)		Plant Name: Karn 3 & 4 (f)			Line No.
Steam		Steam		Steam			
Conventional		Conventional		Conventional			
							1
							2
							3
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							35
Coal	Oil	Coal	Oil	Gas	Gas	Oil	
							36
Tons	Barrels	Tons	Barrels	Mcf	Mcf	Barrels	37
260061	2440	1269769	23548	32998	1853648	26364	38
17428000	5880000	17574969	5796000	1025000	1031574	6090000	39
38.254	50.488	38.648	70.497	4.841	6.648	38.346	40
39.136	50.488	39.107	70.497	4.841	6.648	38.346	41
2.246	8.586	2.225	12.163	4.723	6.445	6.297	42
0.024	0.000	0.023	0.001	0.000	0.152	0.013	43
10779.260	34.120	10310.100	63.060	15.630	23651.480	1985.930	44

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

- | | |
|--|--|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System</p> |
|--|--|

Line No.	Item (a)	Plant Name: Weadock 7 & 8			Plant Name: BCCobb 1-3		
		(b)			(c)		
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam			Steam		
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional			Conventional		
3	Year originally constructed	1955			1948		
4	Year last unit was installed	1958			1950		
5	Total Installed cpcty. (max. generator name plate ratings in MW)	312.50			207.00		
6	Net Peak Demand on Plant-MW (60 minutes)	265			0		
7	Plant hours connected to load	2026			0		
8	Net continuous plant capability (megawatts)	0			0		
9	When not limited by condenser water	0			0		
10	When limited by condenser water	0			0		
11	Average number of employees	28			0		
12	Net generation, exclusive of plant use-KWh	417,705,000			-		
13	Cost of plant: Land and Land Rights	144,057			-		
14	Structures and Improvements	2,050,742			-		
15	Equipments costs	1,761,649			-		
16	Asset Retirement Costs	-			-		
17	Total cost	3,956,448			-		
18	Cost per KW of installed capacity (line 5)	12.6606			-		
19	Production Expenses: Oper., Supv., & Engr.	484,036			17,190		
20	Fuel	10,063,205			-		
21	Coolants and Water (Nuclear Plants only)	-			-		
22	Steam expenses	564,833			14,781		
23	Steam from other sources	-			-		
24	Steam transferred (credit)	-			-		
25	Electric expenses	439,446			9,503		
26	Misc. steam (or nuclear) power expenses	495,274			66		
27	Rents	-			-		
28	Allowances	-			-		
29	Maintenance Supervision and Engineering	295,063			-		
30	Maintenance of structures	84,793			(873)		
31	Maintenance of boiler (or reactor) plant	270,957			(2,909)		
32	Maintenance of electric plant	14,625			(574)		
33	Maintenance of Misc. steam (or nuclear) plant	23,720			(582)		
34	Total Production Expenses	12,735,952			36,602		
35	Expenses per net KWh	0.0305			0		
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Gas			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Mcf			
38	Quantity (units) of fuel burned	247747	44	26921			
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	17392000	5752652	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	40.123	57.120	10.764			
41	Avg. cost of fuel per unit burned	38.624	57.120	10.764			
42	Avg. cost of fuel burned per million Btu	2.221	9.929	10.764			
43	Avg. cost of fuel burned per KWh net gen.	0.023	0.000	0.001			
44	Avg. Btu per KWh net generation	10315.450	0.610	64.450			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Campbell 3 (Total) (d)	Plant Name: Campbell 3 (CECo) (e)		Plant Name: Zeeland (f)	Line No.
Steam	Steam		Gas Turbine/Steam	1
Conventional	Conventional		Outdoor	2
1980	1980		2001	3
1980	1980		2002	4
916.76	855.43		968.15	5
841	785		919	6
5518	5518		7818	7
0	0		0	8
843	787		935	9
836	780		843	10
115	0		24	11
3,641,740,400	3,353,141,400		4,001,334,000	12
1,815,499	1,748,580		1,372,614	13
223,846,371	208,931,941		29,035,022	14
1,532,475,512	1,436,974,552		308,055,366	15
-	-		-	16
1,758,137,382	1,647,655,073		338,463,002	17
1,917.7728	1,926.1133		349.5977	18
-	3,534,715		414,601	19
-	88,464,020		79,229,158	20
-	-		-	21
-	3,005,864		-	22
-	-		-	23
-	-		-	24
-	1,606,613		888,481	25
-	3,038,070		3,588,937	26
-	-		-	27
-	-		-	28
-	1,797,843		393,151	29
-	870,191		26,142	30
-	8,862,329		-	31
-	5,331,179		5,348,817	32
-	665,110		-	33
-	117,175,934		89,889,287	34
0	0.0349		0.0225	35
	Coal	Oil	Gas	36
				37
	Tons	Barrels	Mcf	38
	1896800	15367	27844866	38
	17816000	5838000	1064424	39
	42.734	70.795	2.832	40
	42.795	70.795	2.832	41
	2.402	12.127	2.661	42
	0.024	0.000	0.020	43
	10078.130	26.750	7407.220	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System</p> |
|--|--|

Line No.	Item (a)	Plant Name: Weadock (b)	Plant Name: Thetford (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker	Gas Turbine Peaker
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1968	1970
4	Year last unit was installed	1969	1971
5	Total Installed cpcty. (max. generator name plate ratings in MW)	18.59	222.06
6	Net Peak Demand on Plant-MW (60 minutes)	0	0
7	Plant hours connected to load	0	0
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	0	0
10	When limited by condenser water	0	0
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	-	(457,240)
13	Cost of plant: Land and Land Rights	-	126,315
14	Structures and Improvements	4,512	687,637
15	Equipments costs	1,617,167	19,981,176
16	Asset Retirement Costs	-	-
17	Total cost	1,621,679	20,795,128
18	Cost per KW of installed capacity (line 5)	87.2339	93.6464
19	Production Expenses: Oper., Supv., & Engr.	13,646	13,646
20	Fuel	-	33,953
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	736	72,817
26	Misc. steam (or nuclear) power expenses	736	736
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	13,646	13,646
30	Maintenance of structures	245	2,663
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	245	31,037
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	29,254	168,498
35	Expenses per net KWh	0	-0.3685
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas	Gas
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Mcf	Mcf
38	Quantity (units) of fuel burned		5274
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)		1125237
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year		6.438
41	Avg. cost of fuel per unit burned		6.438
42	Avg. cost of fuel burned per million Btu		5.721
43	Avg. cost of fuel burned per KWh net gen.		-0.074
44	Avg. Btu per KWh net generation		-12978.960

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Whiting (d)	Plant Name: Morrow (e)	Plant Name: Gaylord (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1968	1966	3
1968	1969	1968	4
18.59	36.00	82.60	5
0	0	40	6
0	0	93	7
0	0	0	8
0	0	44	9
0	0	34	10
0	0	4	11
-	-	1,757,000	12
-	-	14,936	13
93,572	12,154	286,808	14
1,644,294	220,604	4,775,041	15
-	-	-	16
1,737,866	232,758	5,076,785	17
93,4839	6,4655	61,4623	18
13,646	10,714	12,342	19
-	7,381	729,972	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
736	18,029	31,002	25
736	16,869	16,869	26
-	-	-	27
-	-	-	28
15,285	10,238	10,238	29
245	3,122	6,814	30
-	-	-	31
245	3,937	203,638	32
-	-	-	33
30,893	70,290	1,010,875	34
0.0000	0.0000	0.5753	35
oil	Gas	Gas	36
			37
		Mcf	
		37042	38
		1000000	39
		19,701	40
		19,701	41
		19,701	42
		0.415	43
		21082.530	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System</p> |
|--|--|

Line No.	Item (a)	Plant Name: Straits (b)	Plant Name: Campbell (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker	Gas Turbine Peaker
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1969	1968
4	Year last unit was installed	1969	1968
5	Total Installed cpcty. (max. generator name plate ratings in MW)	20.00	18.59
6	Net Peak Demand on Plant-MW (60 minutes)	9	17
7	Plant hours connected to load	35	35
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	11	17
10	When limited by condenser water	6	12
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	152,800	218,400
13	Cost of plant: Land and Land Rights	4,694	-
14	Structures and Improvements	50,816	33,688
15	Equipments costs	2,143,847	1,754,784
16	Asset Retirement Costs	-	-
17	Total cost	2,199,357	1,788,472
18	Cost per KW of installed capacity (line 5)	109.9679	96.2061
19	Production Expenses: Oper., Supv., & Engr.	10,238	10,238
20	Fuel	148,932	43,661
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	32,141	31,869
26	Misc. steam (or nuclear) power expenses	16,869	16,869
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	10,238	10,238
30	Maintenance of structures	2,690	2,554
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	5,587	15,974
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	226,695	131,423
35	Expenses per net KWh	1.4836	0.6018
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas	Oil
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Mcf	Barrels
38	Quantity (units) of fuel burned	3062	27255
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	1000000	138984
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	48.705	1.602
41	Avg. cost of fuel per unit burned	48.705	1.602
42	Avg. cost of fuel burned per million Btu	48.705	11.527
43	Avg. cost of fuel burned per KWh net gen.	0.976	0.200
44	Avg. Btu per KWh net generation	20039.270	17344.360

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.
 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.
 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit

functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
 12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Jackson Gas Plant (d)	Plant Name: (e)	Plant Name: (f)	Line No.
Gas Turbine			1
Outdoor			2
2002			3
2002			4
653.18			5
544			6
5329			7
0			8
542			9
542			10
1			11
2,118,311,200			12
1,800,000			13
21,043,116			14
341,156,884			15
			16
364,000,000			17
557.2736			18
132,340			19
50,369,128			20
-			21
-			22
-			23
-			24
4,393,179			25
94,932			26
-			27
-			28
112,544			29
-			30
-			31
4,993,644			32
-			33
60,095,767			34
0.0284			35
Gas			36
			37
Mcf			38
16333897			38
1051967			39
3.075			40
3.075			41
2.923			42
0.024			43
8111.520			44

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
402	20	b	JHC 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$7,899,703
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$214,531
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$522,725
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$5,385,298
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$74,893
403.1	1	d	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2016.
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$198,454
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$6,203,282
403.1	20	f	Zeeland includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$379,338
403.3	20	d	Jackson includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$147,901

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).		3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.		
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.		4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.		
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No.2599 Plant name: HODENPYL (c)	
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional	
3	Year originally constructed	1931	1925	
4	Year last unit was installed	1931	1925	
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19	
6	Net peak demand on plant-megawatts (60 minutes)	31	13	
7	Plant hours connected to load	7,042	8,711	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	5	
10	(b) under the most adverse oper. conditions	32	4	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	103,775,000	50,017,100	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	965,001	2,476,809	
16	Reservoirs, Dams, and Waterways	6,065,706	5,328,613	
17	Equipment costs	7,553,387	1,879,642	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,912,771	9,725,285	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	473.1209	511.8571	
22	Production Expenses:			
23	Operation Supervision and Engineering	84,534	78,428	
24	Water for power	71,553	32,716	
25	Hydraulic Expenses	108,367	128,225	
26	Electric Expenses	147,974	125,435	
27	Misc. Hydraulic Power Generation Expenses	101,544	61,544	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	24,897	37,653	
30	Maintenance of Structures	67,217	11,629	
31	Maintenance of Reservoirs, Dams and Waterways	236,202	42,507	
32	Maintenance of Electric Plant	161,918	69,382	
33	Maintenance of Misc. Hydraulic Plant	30,045	19,970	
34	Total Production Expenses (Total lines 23 thru 33)	1,034,251	607,489	
35	Expenses per net KWh	0.0100	0.0121	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment.

FERC Licensed Project No. 2580 Plant Name: TIPPY (d)	FERC Licensed Project No. _____ Plant Name: _____ (e)	FERC Licensed Project No. _____ Plant Name: _____ (f)	Line No.
Run-of-River			1
Conventional			2
1918			3
1918			4
20.10			5
17			6
8,783			7
			8
7			9
6			10
6			11
63,254,000			12
			13
4,380			14
1,171,920			15
5,714,478			16
2,747,260			17
13,383			18
0			19
9,651,421	0	0	20
480.1702			21
			22
78,787			23
35,579			24
282,701			25
137,122			26
76,484			27
0			28
38,086			29
20,351			30
96,885			31
10,638			32
71,010			33
847,643	0	0	34
0.0134			35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)			
<p>1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p>		<p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses.</p>	
Line No.	Item (a)	FERC Licensed Project No.2680 Plant Name: LUDINGTON (Total) (b)	
1	Type of Plant Construction (Conventional or Outdoor)	Conventional	
2	Year Originally Constructed	1973	
3	Year Last Unit was Installed	1973	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	2,093	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,636	
6	Plant Hours Connected to Load While Generating	3,312	
7	Net Plant Capability (In megawatts)	1,940	
8	Average Number of Employees	41	
9	Generation Exclusive of Plant Use-KWh	1,882,618,000	
10	Energy Used for Pumping-KWh	2,634,268,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(751,650,000)	
12	Cost of Plant		
13	Land and Land Rights	3,316,795	
14	Structures and Improvements	61,210,549	
15	Reservoirs, Dams and Waterways	217,211,441	
16	Water Wheels, Turbines, and Generators	247,241,479	
17	Accessory Electric Equipment	56,340,383	
18	Miscellaneous Powerplant Equipment	16,783,504	
19	Roads, Railroads, and Bridges	3,416,146	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	605,520,297	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	289.3074	
23	Production Expenses		
24	Operation Supervision and Engineering		
25	Water for Power		
26	Pumped Storage Expenses		
27	Electric Expenses		
28	Miscellaneous Pumped Storage Power Generation Expenses		
29	Rents		
30	Maintenance Supervision and Engineering		
31	Maintenance of Structures		
32	Maintenance of Reservoirs, Dams, and Waterways		
33	Maintenance of Electric Plant		
34	Maintenance of Miscellaneous Pumped Storage Plant		
35	Production Exp. Before Pumping Exp. (Total of lines 24 thru 34)		
36	Pumping Expenses		
37	Total Production Expenses (Enter Total of lines 35 and 36)		
38	Expenses per KWh (Enter result of line 37 ÷ line 9)		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
classified as "Other Power Supply Expenses." 6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes. 7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36, and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the		estimated amounts of energy from each station or other source that individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.	
FERC Licensed Project No. 2680 Plant Name: LUDINGTON (CECo %) (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional			1
1973			2
1973			3
1,067			4
996			5
2,216			6
989			7
			8
748,539,000			9
1,064,976,000			10
(316,437,000)	0	0	11
			12
2,290,346			13
30,187,573			14
99,560,276			15
120,970,998			16
27,123,601			17
8,546,865			18
1,544,624			19
			20
290,224,283	0	0	21
272.0003			22
			23
440,137			24
782,061			25
1,437,603			26
825,286			27
818,239			28
4,200			29
322,347			30
453,716			31
402,365			32
895,906			33
1,541,779			34
7,923,639	0	0	35
23,616,331			36
31,539,970	0	0	37
0.0421			38

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
408		b	The Ludington Project is jointly owned by joint licensees Consumers Energy Company and The Detroit Edison Company. Consumers Energy Company is the operator of the project. Information in column (b), Lines 1 through 22, is for entire plant. Information on page 409 column (c), Lines 4 through 11, reflects Consumers Energy Company's 51% undivided interest in the Plant. Lines 13 through 38 reflect the costs and expenses of the Plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2016.

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Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		December 31, 2016	
GENERATING PLANT STATISTICS (Other Plants)							
1. All other plants regardless of size or generation type				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.			
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity- Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	
1	Hydro:						
2	Foote - FPC #2436	1918	9.00	6.4	30,659,700	7,253,587	
3	Cooke - FPC #2450	1911	9.00	7.2	28,984,000	3,873,173	
4	Five Channels - FPC #2453	1912	6.00	6.6	27,063,299	5,483,370	
5	Loud - FPC #2449	1913	4.00	4.9	19,867,076	3,929,465	
6	Alcona - FPC #2447	1924	8.00	7.7	29,953,099	5,502,385	
7	Mio - FPC #2448	1916	4.96	4.2	16,397,799	6,080,520	
8	Croton - FPC #2468	1907	8.85	7.7	37,937,200	12,088,574	
9	Rogers - FPC #2451	1906	6.76	2.7	17,679,599	8,617,396	
10	Webber - FPC #2566	1907	4.30	5.7	11,215,799	11,083,842	
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.6	14,909,500	5,563,040	
12							
13							
14	Wind:						
15	Lake Winds Energy Park	2012	100.80	91.9	253,723,000	225,512,435	
16	Cross Winds Energy Park	2014	110.98	108.9	372,605,000	241,624,463	
17							
18	Solar:						
19	GVSU Solar Garden	2016	3.00	2.9	1,101,810	7,604,521	
20	WMU Solar Garden	2016	1.00	1.0	157,689	4,124,726	
21							
22							
23							
24							
25							
26							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016	
GENERATING PLANT STATISTICS (Other Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind, solar, biomass, etc. For nuclear, see inst. 11, p. 403.			internal combustion or gas turbine equipment, etc report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.			
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of steam, hydro,						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
805,954	403,080		193,682			1
430,353	466,440		149,386			2
913,895	265,054		160,756			3
982,366	355,690		103,320			4
687,798	393,941		327,525			5
1,225,911	411,579		131,116			6
1,365,941	444,572		484,784			7
1,274,763	418,585		(1,328,600)			8
2,577,638	407,966		446,219			9
2,181,584	356,427		108,023			10
						11
						12
						13
						14
2,237,227	(577,846)		2,412,284			15
2,177,189	3,187,084		351,304			16
						17
						18
2,534,840	156,382		20,716			19
4,124,726	60,903		29,240			20
						21
						22
						23
						24
						25
						26
						27
						28
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	19 & 20	a	A portion of GVSU and WMU generation is reported as purchased power expense, included on page 326

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016		
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	Cobb 4	Retired				4/12/2016	
2	Cobb 5	Retired				4/15/2016	
3	Weadock 7	Retired				3/8/2016	
4	Weadock 8	Retired				4/4/2016	
5	Whiting 1	Retired				4/12/2016	
6	Whiting 2 & 3	Retired				4/7/2016	
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Ludington Pumped Storage	Plant Upgrade *					
9		Unit 1	386.75	2019	2020		
10		Unit 3	386.75	2018	2019		
11		Unit 4	386.75	2015	2016		
12		Unit 5	386.75	2016	2017		
13		Unit 6	386.75	2017	2018		
14							
15							
16		* Note:					
17		Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)					
18		Each company will receive their prorata portion of the incremental capacity from the upgrade.					
19							
20							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Installed Capacity (in megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
21	Solar Gardens	Allendale, MI	Solar	3	3	10/1/2015	4/15/2016
22	Solar Gardens	Kalamazoo, MI	Solar	1	1	4/1/2015	8/15/2016
23							
24							
25							
26							
27							
D. New Units In Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
28	Cross Winds Energy Park Phase II	Tuscola, MI	19 GE 2.3- 116	44 MW total	4/1/2017	1/2/2018	
29							
30							
31							
32							
33							
34							

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STEAM ELECTRIC GENERATING PLANTS

- | | |
|--|--|
| <p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole</p> | <p>owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected.</p> <p>Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not</p> |
|--|--|

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
3			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
4	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
5			1-1949 (2)	Gas	950	900	600
6			1-1949 (2)	Gas	950	900	600
7			1-1956 (3)	Coal-Pulverized	2,300	1050/1000	1,050
8			1-1957 (3)	Coal-Pulverized	2,300	1050/1000	1,050
9	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
10			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
11			1-1975	No. 2 Oil & Natural Gas	2,250	955/955	4,625
12			1-1977	No. 2 Oil & Natural Gas	2,250	955/955	4,625
13	J C Weadock	Essexville	1-1955(4)	Coal-Pulverized	2,300	1050/1000	1,050
14			1-1958(4)	Coal-Pulverized	2,300	1050/1000	1,050
15	J R Whiting	Near Erie	1-1952(5)	Coal-Pulverized	1,650	1000/1000	690
16			1-1952(5)	Coal-Pulverized	1,650	1000/1000	690
17			1-1953 (5)	Coal-Pulverized	1,650	1000/1000	850
18	Zeeland	Zeeland	1-2002	Combined Cycle	2,350	1055	660
19	Jackson	Jackson	1-2002	Combined Cycle	945	753	2000
20	See Note page 413A.1						
21	* Primary system pressure	** Steam generator output					

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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STEAM ELECTRIC GENERATING PLANTS (cont'd)

operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.
7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators												Line No.
<i>(Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)</i>												
Year In-stalled	TURBINES				GENERATORS							
	include both ratings for boiler and turbine generator of dual-rated installations				NAME PLATE Rating in Kw		Hydrogen Pressure <i>(Designate air cooled generators)</i>	Power Factor	Voltage (in MV) <i>(If other than 3 phase, 60 cycle indicate other characteristic)</i>	Plant Capacity Maximum Generator Name Plate Rating <i>(Should agree with column (n))</i>		
	Max. Rating Mega-Watt	Type <i>(Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)</i>	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>					Min.	Max.
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0		1
					97.4+	132.5	25.0	45.0	0.85	16.0		2
												3
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		4
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0	1,540.2	5
												6
												7
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		8
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		9
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		10
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		11
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	519.6	12
												13
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		14
					108.8	136	25.0	45.0	0.85			15
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		16
					108.8	136	25.0	45.0	0.85			17
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		18
												19
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	1,946.30	20
												21
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		22
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	312.6	23
												24
												25
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		26
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		27
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	345.4	28
												29
2002	552	TC	1478	3600	516	590.8	15.0	45.0	0.85	18.0	590.8	30
												31
2002	602	SC	900	3600	653.18	653.18	N/A	N/A	0.85	13.8	653.18	32
												33
												34
												35
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												36
												37

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
413 A		C	(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.
413 A		C	(2) B.C. Cobb units 1-3 are name plate rated at 69 mw each. With 3 units running, the combined plant output is common header limited to 183mw. These units retired 5/31/2015.
413A		C	(3) B.C Cobb Units Retired: Unit 4: April 12, 2016 Unit 5: April 15, 2016
413A		C	(4) J.C. Weadock Unites Retired: Unit 7: March 8, 2016 Unit 8: April 4, 2016
413A		C	(5) J.R. Whiting Units Retired: Unit 1: April 12, 2016 Unit 2: April 7, 2016 Unit 3: April 7, 2016

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HYDROELECTRIC GENERATING PLANTS

- | | |
|---|---|
| <p>1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>,</p> <p>4. Designate any plant or portion thereof for which</p> | <p>the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates of shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p> |
|---|---|

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	Hardy	Newaygo County, Big Prairie Township	Muskegon	Attended*	Vert F	1931	100'
2					Vert F	1931	100'
3					Vert F	2009	100'
4	Hodenpyl	Wexford County, Springville Township	Manistee	Attended*	Vert F	1925	67.5'
6					Vert F	1925	67.5'
7	Tippy	Manistee County, Dickson Township	Manistee	Attended*	Vert F	1918	57.5'
9					Vert F	1918	57.5'
10					Vert F	1918	57.5'
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37		*Part-time attendance					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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HYDROELECTRIC GENERATING PLANTS (Continued)

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and

term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
99'	163.6	14,800	1931	7.5	3	60	10	1		1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	16,262	2009	7.5	3	60	11.52	1	31.52	3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1		5
62'	120	12,000	1925	7.5	3	60	9.5	1	19	6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20.1	10
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PUMPED STORAGE GENERATING PLANTS

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| <p>1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> | <p>3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any</p> |
|--|--|

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels of Hydraulic Turbines/Pumps <i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)</i>				
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g) (3)	Design Head (h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	361.5'	353'
2					Vert F	1973	361.5'	353'
3					Vert F	1973	361.5'	353'
4					Vert F	1973	361.5'	353'
5								
6								
7	Ludington U2	Ludington	Lake Michigan	Attended	Vert F	2015	361.5	353'
8	Ludington U4	Ludington	Lake Michigan	Attended	Vert F	2016	361.5	353'
9	<p>(1) Respondent and the DTE Electric Company, a nonassociated company, are co-owners, as tenants in common, of the Ludington Pumped Storage Plant with Respondent having a 51% undivided interest and DTE Electric a 49% undivided interest. A license for Project No 2680 has been issued by the Federal Power Commission to the two companies as joint licensees.</p> <p>Respondent is operator of the plant and is responsible for operation and maintenance, except that operating agreement specifies that mutual agreement be sought on major operation and maintenance matters pertaining to the plant.</p> <p>Operation, maintenance and other expenses of the project are shared by Respondent and DTE Electric, 51% and 49%, respectively.</p> <p>Expense accounts affected are hydraulic power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</p> <p>(2) All units are reversible pump/turbines.</p> <p>(3) Gross Static Head pond full with average lake level for 2016 of 580.54'.</p>							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2016			
PUMPED STORAGE GENERATING PLANTS (Continued)									
generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses				and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether					
SEPARATE MOTOR-DRIVEN PUMPS									
RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre- quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
NA									1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

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PUMPED STORAGE GENERATING PLANTS (Continued)

lessee is an associated company. contemplated.

6. Designate any plant or equipment, owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are

Line No.	GENERATORS OR GENERATOR/MOTORS <i>(In column (v) designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (x)
	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor)	Number of Units in Plant	
	(r)	(s)	(t)	(u)	(v)	(w)	
1	1973	20.0	3	60 Hz	Generator	4	1,319.2
2					329.8 MW		
3					0.85 Power Factor		
4							
5	2015	20.0	3	60 Hz	Generator	1	386.75
6					386.75 MW		
7					0.85 Power Factor		
8							
9	2016	20.0	3	60 Hz	Generator	1	386.75
10					386.75 MW		
11					0.85 Power Factor		
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- | | |
|--|---|
| <p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p> |
|--|---|

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	Gaylord	Gaylord	Gas-Turbine	1966	Open	Direct Connected
2						
3	Campbell	West Olive	Gas-Turbine	1968	Open	Direct Connected
4						
5	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected
6						
7	Thetford	North of Flint	Gas-Turbine	1970	Open	Direct Connected
8						
9	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected
10						
11						
12						
13						
14	NOTE:					
15	The following plants					
16	are Mothballed:					
17	Thetford 2-4					
18						
19	Retired:					
20	Gaylord 4 & 5 (11/1/13)					
21	Morrow A & B (3/13/14)					
22	Thetford 1 (5/31/15)					
23	Thetford 5 - 9 (9/14/13)					
24	Weadock (5/31/15)					
25	Whiting (5/31/15)					
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

(details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.
 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.	
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)			No. of Units in Plant (m)
		1966	13.8	3	60	16.0	3	48	1
		1968	13.8	3	60	18.6	1	18.6	2
		1969	13.8	3	60	20.0	1	20	3
		1970	13.8	3	60	33.6	3	100.8	4
		2001	18.0	3	60	188.7	2	377.4	5
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or

steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state

Line No.	DESIGNATION		VOLTAGE <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits
	From	To	Operating	Designed		(f)	(g)	
	(a)	(b)	(c)	(d)				
1	HODENPYL	CROTON - FOUR MILE	138	138	WOOD POLES	8.15		1
2					WOOD H-FRAMES	0.17		
3	HARDY	GRAND RAPIDS	138	138	WOOD POLES	0.25		1
4	CROTON	MUSKEGON-GRAND RAPIDS	138	138	WOOD POLES	20.41	1.97	1
5					STEEL TOWERS	2.80		
6					WOOD H-FRAMES	1.01		
7	BATTLE CREEK	JACKSON-LANSING	138	138	WOOD POLES	1.79		1
8	MIO	SAGINAW	138	138	WOOD POLES	6.94		1
9	SAGINAW RIVER	EDENVILE ALMA	138	138	WOOD POLES	10.99		1
10					NO STRUCTURES	0.02		
11					STEEL TOWERS	10.05		
12	GRAND RAPIDS	KALAMAZOO-BATTLE CREEK	138	138	WOOD POLES	0.20		1
13					STEEL TOWERS	0.28		
14	JACKSON	MANCHESTER	138	138	STEEL POLES	0.73		1
15					STEEL TOWERS	10.18		
16	JACKSON	WHITING	138	138	WOOD POLES	0.34		1
17					STEEL TOWERS	0.17	0.08	
18	WEADCOK	FLINT	138	138	WOOD POLES	0.04		1
19	FLINT	BATTLE CREEK	138	138	WOOD POLES	0.96		1
20					STEEL TOWERS	9.76		
21	MORROW	WEALTHY-V-22	138	138	WOOD POLES	19.21		1
22					WOOD H-FRAMES	10.17		
23	MORROW	BLACKSTON	138	138	WOOD POLES	0.63		1
24	SAGINAW RIVER	OWOSSO P-16	138	138	WOOD POLES	25.13		1
25					STEEL TOWERS	4.17		
26					WOOD H-FRAMES	4.33		
27	VERONA	BATAVIA	138	138	WOOD POLES	6.63		1
28	RAISIN	PARR RD-WHITING	138	138	WOOD POLES	0.07		1
29					STEEL TOWERS	7.21		
30	HIGGINS	MIO-GAYLORD	138	138	WOOD POLES	14.21		1
31	COBB	BLACK RIVER	138	138	WOOD POLES	1.96		1
32			TOTAL			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION LINE STATISTICS (Continued)

whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
336.4 KCMILACSR	45,783	338,210	383,993					1
			-					2
336.4 KCMILACSR			-					3
VARIOUS		14,591	14,591					4
	339,794	4,245,016	4,584,810					5
			-					6
VARIOUS	52,721	382,363	435,084					7
336.4 KCMILACSR	28,434	455,899	484,333					8
336.4 KCMILACSR	36,976	1,593,688	1,630,664					9
795 KCMIL ACSR			-					10
2/0 COPPER			-					11
795 KCMIL ACSR	2,940	104,246	107,186					12
			-					13
795 KCMIL ACSR	40,618	696,167	736,785					14
			-					15
795 KCMIL ACSR	237	61,796	62,033					16
4/0 COPPER			-					17
477 KCMIL ACSR		2,408	2,408					18
VARIOUS	2,271	1,049,625	1,051,896					19
			-					20
795 KCMIL ACSR	925,239	4,149,688	5,074,927					21
			-					22
336.4 KCMILACSR	6,256	81,194	87,450					23
VARIOUS	267,067	1,521,683	1,788,750					24
			-					25
			-					26
336.4 KCMILACSR		1,453,667	1,453,667					27
795 KCMIL ACSR	11,422	352,718	364,140					28
			-					29
VARIOUS	376,296	1,428,486	1,804,782					30
VARIOUS		386,086	386,086					31
	0	0	0	0	0	0	0	32

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or

steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state

Line No.	DESIGNATION		VOLTAGE <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits	
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)		
33	COBB	BLACK RIVER			STEEL TOWERS	0.56			
34	COBB	HOOKER	138	138	WOOD POLES	0.03		1	
35	TRAVERSE CITY	GAYLORD	138	138	WOOD POLES	19.57		1	
36					WOOD H-FRAMES	14.06			
37					STEEL POLES	0.06			
38	CAMPBELL	GRAND RAPIDS-BATTLE CREEK	138	138	WOOD POLES	0.09		1	
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64			TOTAL			0	213.33	2.05	21

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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TRANSMISSION LINE STATISTICS (Continued)

whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
336.4 KCMIL ACSR	219,054	14,976	234,030					33
336.4 KCMIL ACSR	134,710	2,036,199	2,170,909					34
			-					35
			-					36
336.4 KCMILACSR		49,007	49,007					37
			-					38
			-					39
			-					40
			-					41
			-					42
			-					43
			-					44
			-					45
			-					46
			-					47
			-					48
			-					49
			-					50
			-					51
			-					52
			-					53
			-					54
			-					55
			-					56
			-					57
			-					58
			-					59
			-					60
			-					61
			-	3	105,174		105,177	62
			-					63
	2,489,818	20,417,713	22,907,531	3	105,174	-	105,177	64

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
 2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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25							
26							
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41							
42							
43							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-
note, and costs of Underground Conduit in col. (m)
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
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								37
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								39
								40
								41
								42
								43

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	138000	24900	
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46000	12470	
3	ACME - ACME TWP	HV Distrib Unattended	140000	46000	7200
4	AGNEW - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
5	ALABAMA - SWAN CREEK TWP	Distrib Unattended	46000	8320	
6	ALAMO - ALAMO TWP	Distrib Unattended	46000	24900	
7	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
8	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
9	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	138000	4800	
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138000	24900	
16	ALDRICH - FLINT	Distrib Unattended	46000	8320	
17	ALGER - MOFFITT TWP	Distrib Unattended	138000	24900	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	130000	46000	4800
19	ALLEDALE - ALLEDALE TWP	Distrib Unattended	46000	8320	
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138000	46000	4800
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138000	46000	4800
22	ALPINE - ALPINE TWP	Distrib Unattended	138000	13090	
23	ALPINE - ALPINE TWP	Distrib Unattended	138000	12470	
24	ALTO - LOWELL TWP	Distrib Unattended	46000	8320	
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	4800
26	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	4800
27	AMPERSEE - KALAMAZOO	Distrib Unattended	45000	8720	
28	ANGELL - ACME TWP	Distrib Unattended	46000	12470	
29	ANTRIM - ELK RAPIDS TWP	Distrib Unattended	46000	12470	
30	APPLE - EGELSTON TWP	Distrib Unattended	46000	8320	
31	APPLE - EGELSTON TWP	Distrib Unattended	46000	12470	
32	APPLETON - BIG RAPIDS TWP	Distrib Unattended	48600	13090	
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138000	12470	
36	ASHLEY - ELBA TWP	Distrib Unattended	46000	8320	
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	ASYLUM - FLINT	Distrib Unattended	46000	13800	
40	ATHENS - ATHENS TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016	
SUBSTATIONS (Continued)						
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole			ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1				1
	12.50	1				2
	50.00	1				3
	12.50	1				4
	6.25	1				5
	12.50	1				6
	0.00	0				7
	13.25	2				8
	0.00	0				9
	0.00	0				10
	0.00	0				11
	0.00	0				12
	14.50	5				13
	5.00	1				14
	12.50	1				15
	12.50	1				16
	12.50	1				17
	50.00	1				18
	6.25	1				19
	50.00	1				20
	30.00	1				21
	0.00	0				22
	25.00	2				23
	12.50	1				24
	0.00	0				25
	90.00	2				26
	12.50	1				27
	3.13	1				28
	6.25	1				29
	0.00	0				30
	18.75	2				31
	20.00	1				32
	0.00	0				33
	4.00	2				34
	10.00	1				35
	3.13	1				36
	0.00	0				37
	13.25	2				38
	20.00	1				39
	6.25	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	ATHERTON - BURTON TWP	Distrib Unattended	46000	8320	
2	ATLAS - ATLAS TWP	Distrib Unattended	46000	8320	
3	ATWATER - TEXAS TWP	Distrib Unattended	46000	8320	
4	ATWATER - TEXAS TWP	Distrib Unattended	46000	24900	
5	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
6	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
7	AUBURN - WILLIAMS TWP	Distrib Unattended	46000	8320	
8	AUGUSTA - ROSS TWP	Distrib Unattended	46000	8320	
9	AUSTIN - PORTAGE TWP	Distrib Unattended	46000	8320	
10	BABCOCK - SHERWOOD	Distrib Unattended	46000	24900	
11	BACKUS - BACKUS TWP	Distrib Unattended	138000	24900	
12	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
13	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
14	BAILEY - CASNOVIA TWP	Distrib Unattended	46000	8320	
15	BALCOM - READING	Distrib Unattended	46000	8320	
16	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46000	8320	
17	BALLENGER - FLINT	Distrib Unattended	46000	8320	
18	BALLENGER - FLINT	Distrib Unattended	46000	8320	
19	BALZER - ONONDAGA TWP	Distrib Unattended	46000	24900	
20	BARD ROAD - SAGE TWP	HV Distrib Unattended	138000	46000	4800
21	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
22	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
23	BARNUM CREEK - NEWTON	Distrib Unattended	138000	8320	
24	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	4800
25	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	7200
26	BARRYTON - CHIPPEWA TWP	Distrib Unattended	70000	26190	
27	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	130000	46000	4800
28	BASS LAKE - RIVERTON TWP	Distrib Unattended	46000	8320	
29	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138000	46000	4800
30	BATES - WHITE WATER TWP	Distrib Unattended	46000	12470	
31	BATH - BATH TWP	Distrib Unattended	46000	8320	
32	BATTEESE - HENRIETTA TWP	Distrib Unattended	46000	24900	
33	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
34	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
35	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
36	BAY HARBOR - RESORT TWP	Distrib Unattended	46000	12470	
37	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
38	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
39	BAYBERRY - BYRON TWP	Distrib Unattended	138000	12470	
40	BEADLE - EMMET TWP	Distrib Unattended	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
12.50	1					2
0.00	0					3
25.00	2					4
0.00	0					5
5.63	2					6
10.00	1					7
6.25	1					8
12.50	1					9
12.50	1					10
12.50	1					11
0.00	0					12
25.00	2					13
2.50	1					14
3.13	1					15
6.25	1					16
0.00	0					17
25.00	2					18
6.25	1					19
40.00	1					20
0.00	0					21
25.00	2					22
20.00	1					23
0.00	0					24
87.50	2					25
12.50	1					26
40.00	1					27
3.13	1					28
40.00	1					29
12.50	1					30
6.25	1					31
12.50	1					32
0.00	0					33
18.75	2					34
12.50	1					35
6.25	1					36
0.00	0					37
60.00	2					38
20.00	1					39
6.25	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	46000	13800	
2	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	4800
3	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
4	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
5	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	7200
6	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
7	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46000	12470	
8	BEAVER - BEAVER TWP	Distrib Unattended	46000	8320	
9	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138000	46000	4800
10	BEAVERTON - TOBACCO TWP	Distrib Unattended	45000	8720	
11	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
12	BECKER - EGELSTON TWP	Distrib Unattended	138000	12470	
13	BEDFORD - BEDFORD TWP	Distrib Unattended	46000	8320	
14	BEECH NUT - FILLMORE TWP	Distrib Unattended	46000	12470	
15	BEECHER - MADISON TWP	HV Distrib Unattended	46000	12470	
16	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
17	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
18	BEERS - GAINES TWP	Distrib Unattended	46000	8320	
19	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138000	46000	7200
20	BEHNKE - COLDWATER TWP	Distrib Unattended	46000	8320	
21	BELDING - EUREKA TWP	Distrib Unattended	46000	8320	
22	BELKNAP - OVERISEL TWP	Distrib Unattended	46000	8320	
23	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138000	24900	
24	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46000	8320	
25	BELLAIRE - KEARNEY TWP	Distrib Unattended	46000	12470	
26	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46000	5040	
27	BELSAY - BURTON TWP	Distrib Unattended	46000	8320	
28	BENNETT - MERIDIAN TWP	Distrib Unattended	46000	8320	
29	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138000	24900	
30	BENTHEIM - OVERISEL TWP	Distrib Unattended	46000	8320	
31	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	4800
32	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	7200
33	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46000	8320	
34	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46000	12470	
35	BILLWOOD - WINDSOR TWP	Distrib Unattended	46000	8320	
36	BIL-MAR - OLIVE TWP	Distrib Unattended	138000	8320	
37	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138000	46000	4800
38	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46000	8320	
39	BIRCHWOOD - CASCADE TWP	Distrib Unattended	140000	13090	
40	BISHOP - FLINT	Distrib Unattended	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0	1			1
	0.00	0				2
	0.00	0				3
	0.00	0				4
	0.00	0				5
	300.00	5				6
	7.00	1				7
	6.25	1				8
	40.00	1				9
	12.50	1				10
	6.25	1				11
	20.00	1				12
	6.25	1				13
	7.00	1				14
	0.00	0				15
	0.00	0				16
	180.00	3				17
	20.00	1				18
	50.00	1				19
	6.25	1				20
	12.50	1				21
	2.50	1				22
	12.50	1				23
	12.50	1				24
	7.50	1				25
	6.25	1				26
	12.50	1				27
	20.00	1				28
	12.50	1				29
	6.26	1				30
	0.00	0				31
	200.00	2				32
	3.13	1				33
	12.50	1				34
	6.25	1				35
	20.00	1				36
	100.00	1				37
	6.25	1				38
	20.00	1				39
	14.00	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
2	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
3	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
4	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
5	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	12470	
6	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	24900	
7	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	26190	
8	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
9	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
10	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
11	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
12	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	4800
13	BLINTON - GRAND BLANC TWP	Distrib Unattended	138000	25000	
14	BLINTON - GRAND BLANC TWP	Distrib Unattended	140000	26200	
15	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
16	BLUE STAR - GANGES TWP	Distrib Unattended	46000	8320	
17	BLUE WATER - BINGHAM TWP	Distrib Unattended	138000	24900	
18	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138000	8320	
19	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138000	46000	4800
20	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	140000	48000	4800
21	BOMAN - FLUSHING TWP	Distrib Unattended	46000	8320	
22	BOON ROAD - HARING TWP	Distrib Unattended	46000	8320	
23	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
24	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
25	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
26	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
27	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
28	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46000	12470	
29	BRADFORD - LEE TWP	Distrib Unattended	46000	8320	
30	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	45000	8720	
31	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46000	24900	
32	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
33	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
34	BRICKER - OTISCO TWP	Distrib Unattended	138000	24900	
35	BRICKYARD - HOLTON TWP	Distrib Unattended	138000	46000	7200
36	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
37	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
38	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46000	8320	
39	BRISTOL - SAGINAW	Distrib Unattended	46000	8320	
40	BROADMOOR - PARIS TWP	Distrib Unattended	138000	46000	4800

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	6.26	2				2
	0.00	0				3
	0.00	0				4
	90.00	3				5
	0.00	0				6
	40.00	2				7
	0.00	0				8
	0.00	0				9
	0.00	0				10
	0.00	0	1			11
	160.00	4				12
	0.00	0				13
	60.00	2				14
	12.50	1				15
	6.25	1				16
	20.00	1				17
	12.50	1				18
	0.00	0				19
	87.50	2				20
	12.50	1				21
	12.50	1				22
	0.00	0				23
	25.00	2				24
	0.00	0				25
	0.00	0				26
	22.00	3				27
	6.25	1				28
	6.25	1				29
	12.50	1				30
	12.50	1				31
	0.00	0				32
	80.00	2				33
	14.00	1				34
	50.00	1				35
	0.00	0				36
	12.75	2				37
	12.50	1				38
	12.50	1				39
	0.00	0				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
2	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
3	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
4	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
5	BROGAN - BALTIMORE TWP	Distrib Unattended	46000	8320	
6	BRONSON - BRONSON	Distrib Unattended	46000	8320	
7	BRONSON - BRONSON	Distrib Unattended	46000	8320	
8	BROOKLYN - NORVELL TWP	Distrib Unattended	46000	8320	
9	BROUGHWELL - RIVES TWP	Distrib Unattended	138000	24900	
10	BRYE ROAD - AMBER TWP	Distrib Unattended	46000	24900	
11	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138000	46000	7200
12	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46000	8320	
13	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	4800
14	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	7200
15	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	12470	
16	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	13090	
17	BURR OAK - BURR OAK TWP	Distrib Unattended	46000	24900	
18	BURROWS - SAGINAW	Distrib Unattended	46000	8320	
19	BURROWS - SAGINAW	Distrib Unattended	46200	8320	
20	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24900	
21	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138000	24900	
22	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
23	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
24	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	24900	
25	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	8320	
26	CADMUS - MADISON TWP	Distrib Unattended	46000	12470	
27	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138000	12470	
28	CALHOUN - ALBION	HV Distrib Unattended	138000	46000	11500
29	CALKINS - FLINT	Distrib Unattended	46000	8320	
30	CALKINS - FLINT	Distrib Unattended	46000	8320	
31	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
32	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
33	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	45000	8720	
34	CAMDEN - CAMDEN TWP	Distrib Unattended	46000	8320	
35	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138000	24900	
36	CANNON - CANNON TWP	HV Distrib Unattended	138000	46000	4800
37	CANNONSBURG - CANNON TWP	Distrib Unattended	46000	8320	
38	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
39	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	
40	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0.00	0					1
225.00	3					2
0.00	0					3
25.00	2					4
2.50	1					5
0.00	0					6
6.26	2					7
12.50	1					8
12.50	1					9
12.50	1					10
100.00	1					11
0.00	0					12
0.00	0					13
102.50	3					14
0.00	0					15
25.00	2					16
6.25	1					17
0.00	0					18
25.00	2					19
12.50	1					20
12.50	1					21
0.00	0					22
25.00	2					23
0.00	0					24
26.25	2					25
12.50	1					26
20.00	1					27
50.00	1					28
0.00	0					29
25.00	2					30
0.00	0					31
40.00	2					32
12.50	1					33
6.25	1					34
12.50	1					35
40.00	1					36
6.25	1					37
12.50	1					38
0.00	0					39
12.50	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CARSON CITY - BLOOMER TWP	Distrib Unattended	46000	8320	
2	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
3	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
4	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
5	CASCO - CASCO TWP	Distrib Unattended	46000	8320	
6	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
7	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
8	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
9	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
10	CELLASTO - MARSHALL TWP	Distrib Unattended	46000	24900	
11	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138000	46000	4800
12	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	
13	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
14	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
15	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
16	CERTAINTIED - JACKSON TWP	Distrib Unattended	46000	8320	
17	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
18	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
19	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
20	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	7200
21	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
22	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
23	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
24	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
25	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46000	8320	
26	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46000	8320	
27	CHERRY - GREEN LAKE TWP	Distrib Unattended	46000	12470	
28	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
29	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
30	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
31	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
32	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
33	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	7200
34	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
35	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
36	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
37	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	
38	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	
39	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	
40	CLEAR WATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6.25	1					1
12.50	1					2
0.00	0					3
26.50	2					4
6.25	1					5
12.50	1					6
20.00	1					7
6.25	1					8
20.00	1					9
6.25	1					10
40.00	1					11
12.50	1					12
6.25	1					13
12.50	1					14
3.13	1					15
6.25	1					16
20.00	1					17
3.13	1					18
20.00	1					19
50.00	1					20
12.50	1					21
0.00	0					22
15.63	2					23
12.50	1					24
14.00	1					25
3.13	1					26
6.25	1					27
12.50	1					28
6.25	1					29
0.00	0					30
40.00	2					31
20.00	1					32
50.00	1					33
14.00	1					34
0.00	0					35
200.00	2					36
5.00	1					37
20.00	1					38
5.00	1					39
30.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138000	46000	4800
2	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
3	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
4	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
5	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
6	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
7	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
8	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
9	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	4800
10	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
11	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
12	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
13	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
14	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
15	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
16	COLON - COLON TWP	Distrib Unattended	45000	8720	
17	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
18	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
19	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
20	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
21	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
22	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
23	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
24	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46000	13800	
25	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
26	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
27	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
28	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
29	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
30	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
31	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
32	COOPER - COOPER TWP	Distrib Unattended	46000	8320	
33	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46000	8320	
34	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138000	46000	4800
35	CORUNNA - CALEDONIA TWP	Distrib Unattended	46000	8320	
36	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138000	24900	
37	COURT STREET - BURTON TWP	Distrib Unattended	46000	8320	
38	COWAN LAKE - CANNON TWP	Distrib Unattended	138000	24900	
39	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138000	12470	
40	CRANBROOK - EMMETT TWP	Distrib Unattended	46000	24940	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
100.00	1					1
6.25	1					2
0.00	0					3
18.75	2					4
20.00	1					5
12.50	1					6
0.00	0					7
0.00	0					8
0.00	0	1				9
12.50	1					10
6.25	1					11
20.00	1					12
50.00	1					13
12.50	1					14
20.00	1					15
12.50	1					16
12.50	1					17
12.50	1					18
0.00	0					19
13.25	2					20
6.25	1					21
6.25	1					22
12.50	1					23
12.50	1					24
0.00	0	1				25
0.00	0					26
0.00	0					27
11.50	3					28
0.00	0					29
0.00	0					30
21.88	3					31
6.25	1					32
12.50	1					33
100.00	1					34
12.50	1					35
12.50	1					36
20.00	1					37
12.50	1					38
20.00	1					39
12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CRAWFORD - UNION TWP	Distrib Unattended	46000	8320	
2	CROTON - CROTON TWP	HV Distrib Unattended	138000	46000	4800
3	CRYSTAL - CRYSTAL TWP	Distrib Unattended	45000	8720	
4	CURTIS - EDENVILLE TWP	Distrib Unattended	46000	8320	
5	CUTLERVILLE - BYRON TWP	Distrib Unattended	45000	13090	
6	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470	
7	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46000	8320	
8	DAVENPORT - SAGINAW	Distrib Unattended	46000	8320	
9	DAVID - PORTLAND	HV Distrib Unattended	138000	46000	7200
10	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
11	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
12	DEAN ROAD - TYRONE TWP	Distrib Unattended	25000	24900	
13	DEER LAKE - HAYES TWP	Distrib Unattended	46000	8320	
14	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
15	DEJA - DAY TWP	HV Distrib Unattended	138000	46000	4800
16	DELANEY - BURTON TWP	HV Distrib Unattended	138000	46000	4800
17	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
18	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
19	DELTON - BARRY TWP	Distrib Unattended	46000	8320	
20	DERBY - STANTON TWP	Distrib Unattended	138000	8320	
21	DEWEY - WALKER TWP	Distrib Unattended	46000	13090	
22	DEWEY - WALKER TWP	Distrib Unattended	46000	12470	
23	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
24	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
25	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
26	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	24900	
27	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
28	DIMONDALE - WINDSOR TWP	Distrib Unattended	46000	8320	
29	DIVISION - BYRON TWP	Distrib Unattended	46000	12470	
30	DIXIE - MT MORRIS TWP	Distrib Unattended	46000	8320	
31	DOBSON ROAD - Fayette TWP	Distrib Unattended	46000	8320	
32	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
33	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
34	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46000	12470	
35	DORR CORNERS - DORR TWP	Distrib Unattended	138000	8320	
36	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
37	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
38	DOWLING - HUDSON TWP	HV Distrib Unattended	138000	46000	4800
39	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320	
40	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
40.00	1					2
6.25	1					3
12.50	1					4
0.00	0					5
32.50	2					6
6.25	1					7
12.50	1					8
50.00	1					9
0.00	0					10
25.00	2					11
30.00	1					12
6.25	1					13
3.13	1					14
40.00	1					15
100.00	1					16
0.00	0					17
80.00	2					18
6.25	1					19
12.50	1					20
0.00	0					21
40.00	2					22
0.00	0					23
25.00	2					24
0.00	0					25
15.63	2					26
6.25	1					27
12.50	1					28
12.50	1					29
12.50	1					30
12.50	1					31
0.00	0					32
25.00	2					33
6.25	1					34
12.50	1					35
0.00	0					36
200.00	2					37
50.00	1					38
0.00	0					39
40.00	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	DUCK LAKE - CLARENCE TWP	Distrib Unattended	45000	8720	
2	DUFFIELD - CLAYTON TWP	Distrib Unattended	138000	24900	
3	DUNBAR - MONROE	Distrib Unattended	46000	12470	
4	DUNHAM - FLUSHING TWP	Distrib Unattended	46000	8320	
5	DUQUITE - LINCOLN TWP	Distrib Unattended	138000	24900	
6	DURAND - VERNON TWP	Distrib Unattended	46000	8320	
7	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
8	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
9	EAST BAY - EAST BAY TWP	Distrib Unattended	45000	13090	
10	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
11	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
12	EAST GRANT - GRANT TWP	Distrib Unattended	46000	8320	
13	EAST JACKSON - LEONI TWP	Distrib Unattended	46000	8320	
14	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46000	12470	
15	EAST LAKE - STRONACH TWP	Distrib Unattended	46000	12470	
16	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
17	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138000	24900	
18	EASTLAWN - MIDLAND TWP	Distrib Unattended	46000	8320	
19	EASTON - EASTON TWP	Distrib Unattended	138000	24900	
20	EASTWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
21	EDDY - SAGINAW	Distrib Unattended	46000	8320	
22	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46000	2400	
23	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138000	46000	4800
24	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
25	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
26	EDMORE - HOME TWP	Distrib Unattended	45000	11550	
27	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46000	24900	
28	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46000	24900	
29	ELLIS - FRUITPORT TWP	Distrib Unattended	138000	12470	
30	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
31	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
32	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
33	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7560	
34	ELM STREET - EMMET	HV Distrib Unattended	46000	8320	
35	ELM STREET - EMMET	HV Distrib Unattended	138000	8320	
36	ELM STREET - EMMET	HV Distrib Unattended	138000	46000	4800
37	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138000	46000	13800
38	ELSIE - DUPLAIN TWP	Distrib Unattended	46000	8320	
39	EMERALD - KALAMAZOO	Distrib Unattended	45000	8720	
40	EMERALD - KALAMAZOO	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1				1
	12.50	1				2
	12.50	1				3
	12.50	1				4
	12.50	1				5
	12.50	1				6
	0.00	0				7
	40.00	2				8
	12.50	1				9
	0.00	0				10
	12.50	2				11
	2.50	1				12
	6.25	1				13
	12.50	1				14
	6.25	1				15
	20.00	1				16
	12.50	1				17
	12.50	1				18
	20.00	1				19
	12.50	1				20
	12.50	1				21
	0.00	0				22
	26.65	2				23
	0.00	0				24
	2.00	2				25
	6.25	1				26
	6.25	1				27
	6.25	1				28
	20.00	1				29
	0.00	0				30
	0.00	0				31
	0.00	0				32
	80.00	4				33
	0.00	0				34
	0.00	0				35
	97.50	3				36
	50.00	1				37
	6.25	1				38
	0.00	0				39
	32.50	2				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	EMERSON - CASCADE TWP	Distrib Unattended	138000	12470	
2	EMERSON - CASCADE TWP	Distrib Unattended	140000	13090	
3	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138000	46000	4800
4	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	
5	ENSLEY - ENSLEY TWP	Distrib Unattended	46000	8320	
6	ERIE - ERIE TWP	Distrib Unattended	46000	12470	
7	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46000	8320	
8	EUREKA - EUREKA TWP	HV Distrib Unattended	138000	46000	4800
9	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
10	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
11	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
12	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
13	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
14	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
15	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138000	46000	4800
16	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	
17	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	7200
18	FENNVILLE - CLYDE TWP	Distrib Unattended	46000	8320	
19	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
20	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	
21	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
22	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
23	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	
24	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
25	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
26	FITZNER - EUREKA	Distrib Unattended	25000	24900	
27	FIVE CHANNELS HYDRO - OSCODA TWP	Generation & HV Distrib Un	46000	4360	
28	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8320	
29	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
30	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	4330	
31	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	4800	4800	
32	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
33	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
34	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
35	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
36	FORDYCE - UNION TWP	Distrib Unattended	46000	8320	
37	FOREMAN - VERGENNES TWP	Distrib Unattended	46000	8720	
38	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
39	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
40	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	40.00	2				2
	40.00	1				3
	12.50	1				4
	6.25	1				5
	6.25	1				6
	12.50	1				7
	50.00	1				8
	0.00	0				9
	25.00	2				10
	0.00	0				11
	40.00	2				12
	0.00	0				13
	4.00	2				14
	50.00	1				15
	3.13	1				16
	50.00	1				17
	12.50	1				18
	14.00	1				19
	12.50	1				20
	12.50	1				21
	6.25	1				22
	12.50	1				23
	12.50	1				24
	6.25	1				25
	20.00	1				26
	6.25	1				27
	20.00	1				28
	0.00	0				29
	5.00	2				30
	0.00	0				31
	0.00	0				32
	0.00	0				33
	0.00	0				34
	10.83	5				35
	12.50	1				36
	6.25	1				37
	0.00	0				38
	60.00	2				39
	0.00	0				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
2	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
3	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
4	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
5	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
6	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	13090	
7	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
8	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
9	FOX FARM - FILER TWP	Distrib Unattended	46000	12470	
10	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
11	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
12	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
13	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
14	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46000	8320	
15	FREEMONT - IRVING TWP	Distrib Unattended	46000	8320	
16	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
17	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
18	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
19	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
20	FROST - FROST TWP	Distrib Unattended	46000	8320	
21	FRUITPORT - BRUITPORT TWP	Distrib Unattended	45000	13090	
22	FULTON - ADA TWP	Distrib Unattended	46000	12470	
23	FULTON - ADA TWP	Distrib Unattended	46000	12470	
24	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
25	GAYLORD GENERATING - LIVINGSTON TWP	Distrib Unattended	138000	46000	4800
26	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
27	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
28	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
29	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
30	GETTY - MUSKEGON	Distrib Unattended	46000	12470	
31	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
32	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
33	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
34	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
35	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
36	GLEANER - TITABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
37	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
38	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
39	GLENDALE - KALAMAZOO	Distrib Unattended	46000	8720	
40	GODFREY - LOWELL TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	37.50	3				2
	0.00	0				3
	0.00	0				4
	0.00	0				5
	240.00	4				6
	0.00	0				7
	25.00	2				8
	6.25	1				9
	0.00	0				10
	25.00	2				11
	0.00	0				12
	13.25	2				13
	12.50	1				14
	6.25	1				15
	0.00	0				16
	25.00	2				17
	0.00	0				18
	3.50	2				19
	3.13	1				20
	12.50	1				21
	0.00	0				22
	25.00	2				23
	12.50	1				24
	15.00	1				25
	12.50	1				26
	12.50	1				27
	0.00	0				28
	9.38	2				29
	12.50	1				30
	12.50	1				31
	12.50	1				32
	12.50	1				33
	0.00	0				34
	13.25	2				35
	37.50	1				36
	0.00	0				37
	13.25	2				38
	12.50	1				39
	6.25	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
2	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
3	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
4	GOODALE - BEDFORD TWP	Distrib Unattended	46000	8320	
5	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46000	8320	
6	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46000	8320	
7	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
8	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
9	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46000	12470	
10	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
11	GRANDVILLE - WYOMING TWP	Distrib Unattended	48600	13090	
12	GRANT - ASHLAND TWP	Distrib Unattended	46000	8320	
13	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46000	8320	
14	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
15	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
16	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45000	11550	
17	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46000	8320	
18	GREENVILLE - EUREKA TWP	Distrib Unattended	46000	8320	
19	GREENWOOD - HORTON TWP	Distrib Unattended	138000	24900	
20	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
21	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
22	GRODI ROAD - ERIE TWP	Distrib Unattended	138000	46000	4800
23	GROUT - GROUT TWP	HV Distrib Unattended	138000	46000	11500
24	GROVER - ARCADIA TWP	Distrib Unattended	46000	8320	
25	GULL LAKE - ROSS TWP	Distrib Unattended	46000	8320	
26	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	45000	8720	
27	HACKETT - TITTABAWASSE TWP	Distrib Unattended	138000	8320	
28	HAGADORN - MERIDIAN TWP	Distrib Unattended	138000	8320	
29	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138000	12470	
30	HALEY ROAD - DOVER TWP	Distrib Unattended	46000	12470	
31	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46000	8720	
32	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
33	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	7200
34	HAMILTON - HEATH TWP	Distrib Unattended	45000	8720	
35	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
36	HANNAH - PARADISE TWP	Distrib Unattended	46000	24900	
37	HANOVER - HANOVER TWP	Distrib Unattended	45000	8720	
38	HANSEN - WYOMING TWP	Distrib Unattended	46000	13090	
39	HARING - BOON TWP	Distrib Unattended	138000	8320	
40	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
0.00	0					2
18.75	2					3
12.50	1					4
20.00	1					5
20.00	1					6
0.00	0					7
25.00	2					8
12.50	1					9
0.00	0					10
25.00	2					11
6.25	1					12
6.25	1					13
0.00	0					14
13.25	2					15
6.25	1					16
12.50	1					17
12.50	1					18
12.50	1					19
0.00	0					20
6.26	2					21
40.00	1					22
50.00	1					23
12.50	1					24
6.25	1					25
20.00	1					26
12.50	1					27
20.00	1					28
20.00	1					29
6.25	1					30
6.25	1					31
0.00	0					32
90.00	2					33
20.00	1					34
12.50	1					35
6.25	1					36
12.50	1					37
12.50	1					38
20.00	1					39
0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
2	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
3	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
4	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
5	HARRISON - HAYES TWP	Distrib Unattended	45000	8720	
6	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
7	HART - HART	Distrib Unattended	46000	13090	
8	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
9	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
10	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
11	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
12	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
13	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
14	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
15	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
16	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
17	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
18	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
19	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
20	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
21	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
22	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
23	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
24	HESPERIA - DENVER TWP	Distrib Unattended	140000	8720	
25	HICKORY - SPRING LAKE TWP	Distrib Unattended	46000	12470	
26	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
27	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
28	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
29	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	4800
30	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138000	46000	7200
31	HILL ROAD - MUNDY TWP	Distrib Unattended	46000	8320	
32	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138000	46000	7200
33	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46000	8320	
34	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
35	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
36	HOLLY - HOLLY TWP	Distrib Unattended	46000	8320	
37	HOLTON - HOLTON TWP	Distrib Unattended	46000	24900	
38	HOMER - HOMER TWP	Distrib Unattended	46000	8320	
39	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46000	12470	
40	HONOR - HOMESTEAD TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	13.25	2				1
	0.00	0				2
	25.00	2				3
	6.25	1				4
	0.00	0				5
	19.50	2				6
	1.50	1				7
	12.50	1				8
	0.00	0				9
	0.00	0				10
	0.00	0				11
	50.00	4				12
	0.00	0				13
	30.00	2				14
	0.00	0				15
	25.00	2				16
	12.50	1				17
	0.00	0				18
	160.00	2				19
	10.00	1				20
	0.00	0				21
	200.00	2				22
	12.50	1				23
	12.50	1				24
	20.00	1				25
	0.00	0				26
	0.00	0				27
	0.00	0				28
	40.01	4				29
	100.00	1				30
	20.00	1				31
	50.00	1				32
	12.50	1				33
	0.00	0				34
	25.00	2				35
	12.50	1				36
	20.00	1				37
	12.50	1				38
	12.50	1				39
	12.50	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	HOPKINS - HOPKINS TWP	Distrib Unattended	46000	8320	
2	HOSPITAL - GARFIELD TWP	Distrib Unattended	46000	13090	
3	HOTCHKISS - MONITOR TWP	Distrib Unattended	140000	26190	
4	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46000	24900	
5	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
6	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
7	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138000	24900	
8	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138000	24940	
9	HUDSON - HUDSON TWP	Distrib Unattended	46000	8320	
10	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138000	12470	
11	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138000	46000	4800
12	HULL STREET - ALGOMA TWP	Distrib Unattended	138000	26200	
13	HUNT ROAD - ADRIAN TWP	Distrib Unattended	45000	13090	
14	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
15	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
16	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
17	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
18	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
19	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
20	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	
22	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
23	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
24	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
25	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
26	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
27	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
28	IRVING - IRVING TWP	Distrib Unattended	46000	8320	
29	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
30	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
31	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
32	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
33	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	
34	IVANREST - WYOMING TWP	Distrib Unattended	45000	13090	
35	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
36	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
37	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
38	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138000	12470	
40	JANES - BUENA VISTA TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1				1
	20.00	1				2
	12.50	1				3
	12.50	1				4
	0.00	0				5
	12.50	2				6
	12.50	1				7
	12.50	1				8
	12.50	1				9
	20.00	1				10
	50.00	1				11
	12.50	1				12
	0.00	0				13
	25.00	2				14
	12.50	1				15
	12.50	1				16
	6.25	1				17
	6.25	1				18
	0.00	0				19
	18.75	2				20
	6.13	1				21
	0.00	0				22
	80.00	2				23
	0.00	0				24
	25.00	2				25
	0.00	0				26
	25.00	2				27
	1.00	1				28
	0.00	0				29
	25.00	2				30
	0.00	0				31
	80.00	2				32
	12.50	1				33
	0.00	0				34
	32.50	2				35
	0.00	0				36
	25.00	2				37
	20.00	1				38
	20.00	1				39
	12.50	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	JASPER - JASPER TWP	Distrib Unattended	46000	8320	
2	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
3	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	45000	8720	
4	JOHNSON - ROBINSON TWP	Distrib Unattended	46000	8320	
5	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46000	8320	
6	JOPPA - LEROY TWP	Distrib Unattended	46000	8320	
7	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
8	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
9	KALARAMA - PORTAGE TWP	Distrib Unattended	46000	8320	
10	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46000	12470	
11	KALKASKA - KALKASKA TWP	Distrib Unattended	46000	12470	
12	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46000	8320	
13	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46000	8320	
14	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
15	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
16	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
17	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
18	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
19	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
20	KENDALL - KALAMAZOO	Distrib Unattended	46000	8320	
21	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
22	KENDRICK - CASCADE TWP	Distrib Unattended	138000	13090	
23	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
24	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
25	KENT CITY - TYRONE TWP	Distrib Unattended	46000	12470	
26	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
27	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
28	KIESEL - BANGOR TWP	Distrib Unattended	46000	8320	
29	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
30	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
31	KINDERHOOK - OVID TWP	Distrib Unattended	138000	8320	
32	KINGSLEY - PARADISE TWP	Distrib Unattended	46000	8720	
33	KIPP ROAD - VEVAY TWP	Distrib Unattended	138000	24900	
34	KNAPP - GRAND RAPIDS	Distrib Unattended	46000	12470	
35	KNIGHT - HAMPTON TWP	Distrib Unattended	46000	8320	
36	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
37	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
38	KOLASSA - BRONSON TWP	Distrib Unattended	46000	24900	
39	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
40	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.13	1				1
	12.50	1				2
	12.50	1				3
	6.25	1				4
	7.00	1				5
	6.25	1				6
	0.00	0				7
	24.75	2				8
	20.00	1				9
	2.50	1				10
	12.50	1				11
	1.50	1				12
	12.50	1				13
	0.00	0				14
	18.75	2				15
	0.00	0				16
	25.00	2				17
	0.00	0				18
	25.00	2				19
	12.50	1				20
	0.00	0				21
	40.00	2				22
	0.00	0				23
	40.00	2				24
	12.50	1				25
	0.00	0				26
	40.00	2				27
	12.50	1				28
	0.00	0				29
	40.00	2				30
	12.50	1				31
	7.00	1				32
	30.00	1				33
	20.00	1				34
	12.50	1				35
	0.00	0				36
	32.50	2				37
	12.50	1				38
	0.00	0				39
	100.00	2				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320	
2	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
3	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	12470	
4	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	7200	
5	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46000	8320	
6	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
7	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
8	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46000	8320	
9	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46000	24940	
10	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46200	8320	
11	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46000	8320	
12	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46000	12470	
13	LAMOREAUX - ALPINE TWP	Distrib Unattended	46000	12470	
14	LANDWER - FERRYSBURG TWP	Distrib Unattended	46000	13090	
15	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
16	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
17	LASALLE - LASALLE TWP	Distrib Unattended	46000	12470	
18	LAUNDRA - KOCHVILLE	Distrib Unattended	138000	8720	
19	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
20	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
21	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46000	8320	
22	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138000	46000	4800
23	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
24	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
25	LEELANAU - LEELANAU TWP	Distrib Unattended	46000	12470	
26	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	45000	13090	
27	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46000	13090	
28	LEHRING - BURNS TWP	Distrib Unattended	46000	8320	
29	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
30	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
31	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
32	LELAND - LELAND TWP	Distrib Unattended	46000	12470	
33	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
34	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
35	LENNON ROAD - FLINT	Distrib Unattended	48600	8720	
36	LEONARD - WALKER TWP	Distrib Unattended	45000	13090	
37	LEONARD - WALKER TWP	Distrib Unattended	46000	12470	
38	LESLIE - LESLIE TWP	Distrib Unattended	46000	8320	
39	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	45000	8720	
40	LETTTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
100.00	1					2
0.00	0					3
40.00	2					4
12.50	1					5
0.00	0					6
26.50	2					7
12.50	1					8
12.50	1					9
6.25	1					10
6.25	1					11
12.50	1					12
12.50	1					13
12.50	1					14
0.00	0					15
25.00	2					16
12.50	1					17
12.50	1					18
0.00	0					19
200.00	2					20
6.25	1					21
40.00	1					22
0.00	0					23
25.00	2					24
6.25	1					25
0.00	0					26
32.50	2					27
6.25	1					28
0.00	0					29
0.00	0					30
23.25	3					31
6.25	1					32
0.00	0					33
0.00	0					34
37.50	3					35
0.00	0					36
32.50	2					37
3.13	1					38
6.25	1					39
0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
2	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46000	8320	
3	LEVELY - EDENVILLE TWP	Distrib Unattended	46000	24900	
4	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
5	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
6	LINCOLN - GUSTIN TWP	Distrib Unattended	46000	12000	
7	LINDBERGH - OSHTEMO TWP	HV Distrib Unattended	138000	46000	4800
8	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	
9	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46000	8320	
10	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
11	LOGISTIC - OTTAWA TWP	Distrib Unattended	46000	12470	
12	LOMBARD - SHERIDAN TWP	Distrib Unattended	46000	8320	
13	LONG LAKE - FENTON TWP	Distrib Unattended	46000	8320	
14	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138000	46000	4800
15	LOOMIS - OLIVE TWP	Distrib Unattended	46000	8320	
16	LOVEJOY - BURNS TWP	Distrib Unattended	138000	24900	
17	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
18	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
19	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
20	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
21	LYON MANOR - HIGGINS TWP	Distrib Unattended	46000	8320	
22	LYONS - LYONS TWP	Distrib Unattended	46000	8320	
23	MACATAWA - HOLLAND TWP	Distrib Unattended	46000	8320	
24	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46000	24900	
25	MAGNUS - GRANT TWP	Distrib Unattended	46000	8320	
26	MAINES ROAD - SANDSTONE TWP	Distrib Unattended	140000	8320	
27	MANCELONA - MANCELONA TWP	Distrib Unattended	46000	12470	
28	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46000	8320	
29	MANISTEE - FILER TWP	Distrib Unattended	45000	13090	
30	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	
31	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	4800
32	MANSIDING - LINCOLN TWP	Distrib Unattended	46000	24900	
33	MANTON - CEDAR CREEK TWP	Distrib Unattended	46000	8320	
34	MAPLE CITY - KASSON TWP	Distrib Unattended	46000	12470	
35	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	12470	
36	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	13090	
37	MARION - MARION TWP	Distrib Unattended	46000	13800	
38	MARKER LAKE - BOSTON TWP	Distrib Unattended	46000	8320	
39	MARKEY - MARKEY TWP	Distrib Unattended	46000	8320	
40	MARNE - WRIGHT TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
25.00	2					1
20.00	1					2
12.50	1					3
0.00	0					4
16.25	2					5
6.25	1					6
100.00	1					7
12.50	1					8
12.50	1					9
3.13	1					10
12.50	1					11
14.00	1					12
12.50	1					13
60.00	1					14
6.25	1					15
10.00	1					16
0.00	0					17
0.00	0					18
0.00	0					19
50.00	4					20
6.25	1					21
6.25	1					22
20.00	1					23
12.50	1					24
6.25	1					25
12.50	1					26
6.25	1					27
12.50	1					28
20.00	1					29
6.25	1					30
37.50	1					31
6.25	1					32
5.60	1					33
6.25	1					34
0.00	0					35
25.00	2					36
2.50	1					37
12.50	1					38
12.50	1					39
6.25	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
2	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
3	MARTIN - MARTIN TWP	Distrib Unattended	46000	8320	
4	MASON - VEVAY TWP	Distrib Unattended	46000	8320	
5	MAUMEE - ADRIAN TWP	Distrib Unattended	46000	13090	
6	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
7	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
8	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
9	MAYNARD - WALKER TWP	Distrib Unattended	46000	12470	
10	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
11	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
12	MCCANDLISH - GRAND BLANC TWP	Distrib Unattended	46000	8320	
13	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
14	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
15	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
16	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
17	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
18	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
19	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
20	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46000	8320	
21	MCMILLAN - DALTON TWP	Distrib Unattended	45000	13090	
22	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
23	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
24	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
25	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
26	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46000	12470	
27	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
28	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
29	MENDON - NOTTAWA TWP	Distrib Unattended	46000	24900	
30	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46000	8320	
31	MERRILL - JONESFIELD TWP	Distrib Unattended	46000	8320	
32	MERSON - TROWBRIDGE TWP	Distrib Unattended	46000	8320	
33	MESICK - SPRINGVILLE TWP	Distrib Unattended	46000	24900	
34	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138000	12470	
35	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46000	12470	
36	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
37	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
38	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
39	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
40	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	40.00	2				2
	6.25	1				3
	12.50	1				4
	12.50	1				5
	0.00	0				6
	0.00	0				7
	37.50	3				8
	5.00	1				9
	0.00	0				10
	12.50	2				11
	20.00	1				12
	0.00	0				13
	0.00	0				14
	24.35	3				15
	0.00	0				16
	5.63	2				17
	0.00	0				18
	30.00	2				19
	5.60	1				20
	12.50	1				21
	0.00	0				22
	40.00	2				23
	0.00	0				24
	100.00	2				25
	20.00	1				26
	0.00	0				27
	0.00	0				28
	22.50	3				29
	7.00	1				30
	7.00	1				31
	6.25	1				32
	6.25	1				33
	20.00	1				34
	6.25	1				35
	12.50	1				36
	12.50	1				37
	0.00	0				38
	11.25	2				39
	12.50	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MIDLAND - MIDLAND TWP	Distrib Unattended	46000	8320	
2	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
3	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
4	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
5	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
6	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
7	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
8	MILLER ROAD - FLINT	Distrib Unattended	46000	8320	
9	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
10	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
11	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
12	MISSION - UNION TWP	Distrib Unattended	46000	8320	
13	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
14	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
15	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
16	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
17	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
18	MONTEREY - SALEM TWP	Distrib Unattended	69000	8320	
19	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
20	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
21	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
22	MORENCI - SENECA TWP	Distrib Unattended	46000	12470	
23	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
24	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
25	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
26	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
27	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
28	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
29	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
30	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
31	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
32	MT PLEASANT - UNION TWP	Distrib Unattended	46000	8320	
33	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
34	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
35	MUNSON - GARFIELD TWP	Distrib Unattended	46000	12470	
36	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	46000	7200
37	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
38	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
39	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140000	46000	7200
40	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46000	8320	
2	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
3	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
4	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
5	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
6	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
7	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
8	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
9	NEW/USED, PENDING CHECKOUT -		45000	13090	
10	NEW/USED, PENDING CHECKOUT -		48600	26190	
11	NEW/USED, PENDING CHECKOUT -		140000	13090	
12	NEW/USED, PENDING CHECKOUT -		140000	26190	
13	NEW/USED, PENDING CHECKOUT -		140000	26190	
14	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	
15	NEWAYGO - GARFIELD TWP	Distrib Unattended	46000	8320	
16	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
17	NIAGARA - SAGINAW	Distrib Unattended	46000	12470	
18	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
19	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
20	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
21	NORTH ADAMS - ADAMS TWP	Distrib Unattended	45000	8720	
22	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	
23	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	4800
24	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
25	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
26	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
27	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
28	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
29	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
30	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	12470	
31	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
32	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
33	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
34	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
35	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
36	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
37	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
38	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
39	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
40	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
21.88	2					1
6.25	1					2
3.13	1					3
12.50	1					4
6.25	1					5
6.25	1					6
5.60	1					7
3.12	1					8
0.00	0					9
0.00	0					10
0.00	0					11
0.00	0					12
77.50		5				13
5.00	1					14
3.13	1					15
9.38	1					16
12.50	1					17
12.50	1					18
7.00	1					19
12.50	1					20
6.25	1					21
12.50	1					22
50.00	1					23
12.50	1					24
0.00	0					25
0.00	0					26
31.50	3					27
12.50	1					28
20.00	1					29
20.00	1					30
12.50	1					31
0.00	0					32
6.26	2					33
12.50	1					34
0.00	0					35
4.38	2					36
0.00	0					37
18.10	2					38
50.00	1					39
12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	O-AT-KA - EAST BAY TWP	Distrib Unattended	46000	12470	
2	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
3	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
4	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
5	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
6	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
7	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
8	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
9	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
10	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
11	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
12	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
13	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
14	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
15	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
16	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
17	OSCODA - AU SABLE TWP	Distrib Unattended	45000	11550	
18	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46000	8320	
19	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
20	OTSEGO - MARTIN TWP	Distrib Unattended	46000	8320	
21	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
22	OVID - OVID TWP	Distrib Unattended	46000	8320	
23	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
24	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
25	OWOSSO - CALEDONIA TWP	Distrib Unattended	140000	46000	7200
26	PACKARD - EATON	Distrib Unattended	138000	24900	
27	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
28	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
29	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
30	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
31	PALO - RONALD TWP	Distrib Unattended	46000	8320	
32	PARAMOUNT - PLAINFIELD TWP	Distrib Unattended	45000	13090	
33	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
34	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
35	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
36	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
37	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
38	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
39	PASADENA - FLINT	HVD / Distrib Unattended	138000	46000	4800
40	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
12.50	1					2
50.00	1					3
15.00	1					4
12.50	1					5
0.00	0					6
10.13	2					7
12.50	1					8
5.00	1					9
12.50	1					10
6.25	1					11
0.00	0					12
20.00	2					13
0.00	0					14
25.00	2					15
6.25	1					16
6.25	1					17
7.00	1					18
12.50	1					19
6.25	1					20
12.50	1					21
12.50	1					22
0.00	0					23
0.00	0					24
125.00	3					25
12.50	1					26
100.00	1					27
0.00	0					28
25.00	2					29
5.00	1					30
2.50	1					31
20.00	1					32
0.00	0					33
25.00	2					34
7.00	1					35
0.00	0					36
25.00	2					37
40.00	1					38
100.00	1					39
12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	
2	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
3	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
4	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
5	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
6	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
7	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
8	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
9	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
10	PENTWATER - PENTWATER TWP	Distrib Unattended	46000	12470	
11	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
12	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
13	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
14	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
15	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
16	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
17	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
18	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
19	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
20	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	7200
21	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
22	PISTON RING - SPARTA TWP	Distrib Unattended	138000	8320	
23	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
24	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
25	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
26	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
27	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	
28	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
29	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
30	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000	4800
31	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
32	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
33	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320	
34	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900	
35	POTTER - SAGINAW	Distrib Unattended	46000	8320	
36	POTTER - SAGINAW	Distrib Unattended	46000	8320	
37	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720	
38	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000	
39	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190	
40	PRINCETON - EMMET TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	20.00	1				1
	0.00	0				2
	3.00	2				3
	14.00	1				4
	20.00	1				5
	10.00	1				6
	6.25	1				7
	12.50	1				8
	7.00	1				9
	2.50	1				10
	12.50	1				11
	12.50	1				12
	6.25	1				13
	0.00	0				14
	25.00	2				15
	5.00	1				16
	6.25	1				17
	12.50	1				18
	7.00	1				19
	50.00	1				20
	0.00	0				21
	32.50	2				22
	0.00	0				23
	11.85	2				24
	6.25	1				25
	12.50	1				26
	12.50	1				27
	0.00	0				28
	20.00	2				29
	50.00	1				30
	0.00	0				31
	25.00	2				32
	12.50	1				33
	10.00	1				34
	0.00	0				35
	40.00	2				36
	12.50	1				37
	6.25	1				38
	12.50	1				39
	12.50	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138000	12470	
2	PULLMAN - LEE TWP	Distrib Unattended	46000	8320	
3	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320	
4	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	13800
5	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	7200
6	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000	7200
7	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470	
8	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900	
9	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320	
10	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000	4800
11	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940	
12	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320	
13	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	13090	
14	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720	
15	READING - READING TWP	Distrib Unattended	46000	8320	
16	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
17	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
18	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320	
19	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
20	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
21	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
22	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
23	RENTON - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
24	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900	
25	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800
26	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
27	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
28	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
29	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
30	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
31	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
32	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
33	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
34	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
35	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
36	RIX ROAD - OSHTEMO TWP	Distrib Unattended	45000	8720	
37	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
38	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	
39	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
40	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
5.00	1					2
12.50	1					3
0.00	0					4
200.00	2					5
50.00	1					6
20.00	1					7
6.25	1					8
12.50	1					9
100.00	1					10
20.00	1					11
0.00	0					12
17.50	2					13
12.50	1					14
6.25	1					15
0.00	0					16
26.50	2					17
7.00	1					18
0.00	0					19
19.50	2					20
0.00	0					21
11.25	2					22
3.13	1					23
7.00	1					24
40.00	1					25
7.00	1					26
2.50	1					27
0.00	0					28
0.00	0					29
80.00	3					30
7.00	1					31
0.00	0					32
40.00	2					33
0.00	0					34
200.00	2					35
20.00	1					36
20.00	1					37
0.00	0					38
32.50	2					39
12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
2	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
3	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
4	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
5	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
6	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
7	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
8	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
9	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
10	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
11	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
12	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46000	8320	
13	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
14	RYNO - BIG CREEK TWP	Distrib Unattended	140000	26190	
15	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
16	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8320	
17	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8720	
18	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
19	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
20	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
21	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
22	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
23	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
24	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	
25	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	
26	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
27	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
28	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
29	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
30	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
31	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
32	SCENIC LAKE - WOODHULL TWP	Distrib Unattended	138000	8320	
33	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
34	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
35	SCIPIO - SCIPIO TWP	Distrib Unattended	46000	8320	
36	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	4800
37	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
38	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	
39	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	
40	SEIDEL - SAGINAW	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
20.00	1					2
12.50	1					3
5.00	1					4
6.25	1					5
6.25	1					6
0.00	0					7
25.00	2					8
12.50	1					9
2.50	1					10
12.50	1					11
10.00	1					12
12.50	1					13
12.50	1					14
30.00	1					15
0.00	0					16
40.00	2					17
12.50	1					18
5.00	1					19
0.00	0					20
77.50	2					21
0.00	0					22
32.50	2					23
0.00	0					24
11.25	2					25
0.00	0					26
0.00	0					27
11.25	3					28
0.00	0					29
18.75	2					30
12.50	1					31
12.50	1					32
12.50	1					33
6.25	1					34
3.13	1					35
40.00	1					36
6.25	1					37
7.00	1					38
1.50	1					39
12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
2	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
3	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
4	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
5	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
6	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
7	SHARON HOLLOW - MANCHESTER TWP	Distrib Unattended	45000	8720	
8	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320	
9	SHELBY - ARCADA TWP	Distrib Unattended	46000	12470	
10	SHEPHERD - COE TWP	Distrib Unattended	46000	8320	
11	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320	
12	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320	
13	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320	
14	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470	
15	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900	
16	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000	4800
17	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470	
18	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470	
19	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720	
20	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320	
21	SLOAN - FLINT	Distrib Unattended	46000	8320	
22	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
23	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
24	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
25	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320	
26	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940	
27	SNYDER - DICKSON TWP	Distrib Unattended	138000	12470	
28	SOLVAY - MADISON TWP	Distrib Unattended	138000	24900	
29	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000	7200
30	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320	
31	SPARES, M&S 22 - ALMA		45000	13800	
32	SPARES, M&S 22 - ALMA		46200	480	
33	SPARES, M&S 22 - ALMA		47400	8720	
34	SPARES, M&S 22 - ALMA		47400	13090	
35	SPARES, M&S 22 - ALMA		47400	26190	
36	SPARES, M&S 22 - ALMA		47400	26190	
37	SPARES, M&S 22 - ALMA		48600	13090	
38	SPARES, M&S 22 - ALMA		140000	8720	
39	SPARES, M&S 22 - ALMA		140000	8720	
40	SPARES, M&S 22 - ALMA		140000	13090	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	50.00	2				2
	0.00	0				3
	0.00	0				4
	1.50	3				5
	3.13	1				6
	12.50	1				7
	20.00	1				8
	6.25	1				9
	12.50	1				10
	6.25	1				11
	1.88	1				12
	12.50	1				13
	12.50	1				14
	14.00	1				15
	37.50	1				16
	0.00	0				17
	100.00	2				18
	0.00	0				19
	32.50	2				20
	12.50	1				21
	0.00	0				22
	0.00	0				23
	0.00	0				24
	4.46	4				25
	20.00	1				26
	12.50	1				27
	12.50	1				28
	50.00	1				29
	12.50	1				30
	0.00	0				31
	0.00	0				32
	0.00	0				33
	0.00	0				34
	0.00	0				35
	0.00	0				36
	0.00	0				37
	0.00	0				38
	0.00	0				39
	0.00	0				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SPARES, M&S 22 - ALMA		140000	13090	
2	SPARES, M&S 22 - ALMA		140000	46000	7200
3	SPARES, M&S 22 - ALMA		140000	13800	
4	SPAULDING - ADA TWP	HV Distrib Unattended	138000	46000	7200
5	SPICEBUSH - LEE TWP	Distrib Unattended	46000	24900	
6	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46000	8320	
7	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45000	26190	
8	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46000	12470	
9	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
10	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46000	8320	
11	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8720	
12	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8320	
13	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138000	24900	
14	SQUIRE HILL - FLINT	Distrib Unattended	46000	8320	
15	SQUIRES - ALLEN TWP	Distrib Unattended	46000	8320	
16	ST CHARLES - ST CHARLES TWP	Distrib Unattended		8320	
17	ST HELEN - AU SABLE TWP	Distrib Unattended	46000	8320	
18	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
19	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
20	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	8320	
21	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	4160	
22	STACEY - CLAYTON TWP	Distrib Unattended	138000	24900	
23	STADIUM - KALAMAZOO	Distrib Unattended	46000	8320	
24	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
25	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
26	STANDISH - STANDISH TWP	Distrib Unattended	46000	8320	
27	STANLEY - MT MORRIS TWP	Distrib Unattended	46000	8320	
28	STANTON - EVERGREEN TWP	Distrib Unattended	43800	8720	
29	STANTON - EVERGREEN TWP	Distrib Unattended	48000	8660	
30	STANWOOD - MECOSTA TWP	Distrib Unattended	45000	13090	
31	STARKE - HOMER TWP	Distrib Unattended	45000	8320	
32	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
33	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
34	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
35	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
36	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
37	STERN ROAD - ERIE TWP	Distrib Unattended	46000	12470	
38	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470	
39	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
40	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	0.00	0				2
	255.00	15				3
	100.00	1				4
	5.00	1				5
	12.50	1				6
	12.50	1				7
	12.50	1				8
	12.50	1				9
	6.25	1				10
	0.00	0				11
	25.00	2				12
	12.50	1				13
	12.50	1				14
	7.00	1				15
	12.50	1				16
	7.00	1				17
	0.00	0				18
	12.50	2				19
	0.00	0				20
	15.63	2				21
	12.50	1				22
	9.38	1				23
	0.00	0				24
	25.00	2				25
	12.50	1				26
	12.50	1				27
	0.00	0				28
	5.00	2				29
	12.50	1				30
	12.50	1				31
	20.00	1				32
	0.00	0				33
	25.00	2				34
	0.00	0				35
	40.00	2				36
	14.00	1				37
	12.50	1				38
	12.50	1				39
	0.00	0				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090	
2	STOVER - KEARNEY TWP	HV Distrib Unattended	138000	46000	4800
3	STRONACH - STRONACH TWP	HV Distrib Unattended	138000	46000	4800
4	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
5	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
6	SUMMIT - SUMMIT TWP	Distrib Unattended	46000	8320	
7	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8720	
8	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8320	
9	SURREY - SURREY TWP	Distrib Unattended	46000	24900	
10	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46000	12470	
11	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	47400	8720	
12	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46000	8320	
13	SYLVAN - SYLVAN TWP	Distrib Unattended	46000	8320	
14	TALLMAN - EAGLE TWP	Distrib Unattended	138000	24900	
15	TAMARACK - CATO TWP	Distrib Unattended	46000	12000	
16	TANIUM - MONTAGUE TWP	Distrib Unattended	45000	13090	
17	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
18	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
19	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
20	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
21	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46000	8320	
22	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46000	8320	
23	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46000	12470	
24	TERRACE - MUSKEGON	Distrib Unattended	46000	12470	
25	TEXAS - TEXAS TWP	Distrib Unattended	46000	8320	
26	THAYER - SAGINAW	Distrib Unattended	46000	8320	
27	THOMAS - THOMAS TWP	Distrib Unattended	46000	8320	
28	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138000	46000	7200
29	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
30	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
31	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	11500
32	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	7200
33	TINSMAN - HOLLY TWP	Distrib Unattended	138000	8320	
34	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Un	138000	7500	
35	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320	
36	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
37	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
38	TRANSFORMERS USED, PENDING EVALUATION -		46000	8660	
39	TRANSFORMERS USED, PENDING EVALUATION -		46000	4160	
40	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
40.00	2					1
18.75	1					2
40.00	1					3
0.00	0					4
200.00	2					5
12.50	1					6
0.00	0					7
6.26	2					8
6.25	1					9
6.25	1					10
6.25	1					11
12.50	1					12
12.50	1					13
14.00	1					14
6.25	1					15
20.00	1					16
0.00	0					17
6.26	2					18
0.00	0					19
18.75	2					20
12.50	1					21
6.25	1					22
12.50	1					23
12.50	1					24
12.50	1					25
12.50	1					26
12.50	1					27
50.00	1					28
0.00	0					29
12.50	2					30
0.00	0					31
100.00	2					32
12.50	1					33
22.50	1					34
12.50	1					35
5.00	1					36
0.00	0					37
0.00	0					38
0.00	0					39
0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
2	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
3	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
4	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
5	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
6	TRANSFORMERS USED, PENDING EVALUATION -		46000	4360	
7	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
8	TRANSFORMERS USED, PENDING EVALUATION -		47400	13800	
9	TRANSFORMERS USED, PENDING EVALUATION -		140000	24940	
10	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
11	TREMAINE - ORANGE TWP	Distrib Unattended	70000	26190	
12	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
13	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138000	46000	4800
14	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
15	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
16	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
17	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
18	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
19	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
20	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
21	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
22	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
23	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
24	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
25	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
26	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
27	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
28	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
29	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
30	VAN WERT - ALBION TWP	Distrib Unattended	140000	13090	
31	VAN WERT - ALBION TWP	Distrib Unattended	140000	13090	
32	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
33	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	45000	8720	
34	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
35	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
36	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
37	VERNON - CLARE	Distrib Unattended	138000	46000	4800
38	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
39	VERONA - PENNFIELD TWP	HV Distrib Unattended	140000	46000	7200
40	VEVAY - VEVAY TWP	HV Distrib Unattended	138000	46000	4800

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0.00	0					1
0.00	0					2
0.00	0					3
0.00	0					4
0.00	0					5
0.00	0					6
0.00	0					7
0.00	0					8
97.01		13				9
6.25	1					10
12.50	1					11
3.25	1					12
20.00	1					13
0.00	0					14
12.50	2					15
12.50	1					16
6.25	1					17
6.25	1					18
12.50	1					19
20.00	1					20
6.25	1					21
0.00	0					22
0.00	0					23
0.00	0					24
36.25	4					25
12.50	1					26
12.00	1					27
20.00	1					28
20.00	1					29
0.00	0					30
0.00	2					31
6.25	1					32
20.00	1					33
0.00	0					34
0.00	0					35
3.00	3					36
37.50	1					37
0.00	0					38
200.00	2					39
40.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
2	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
3	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
4	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138000	46000	4800
5	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
6	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
7	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
8	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
9	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
10	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
11	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
12	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
13	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
14	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
15	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
16	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
17	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
18	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	45000	26190	
19	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
20	WATERTOWN - DEWITT TWP	Distrib Unattended	46000	8320	
21	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
22	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
23	WAYLAND - WAYLAND TWP	Distrib Unattended	46000	8320	
24	WAYLAND - WAYLAND TWP	Distrib Unattended	138000	46000	4800
25	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
26	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
27	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	130000	46000	4800
28	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
29	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
30	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	46000	7200
31	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
32	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
33	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
34	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	
35	WEST CLARK LAKE - COLUMBIA TWP	Distrib Unattended	45000	8720	
36	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
37	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
38	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
39	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
40	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	25.00	2				2
	12.50	1				3
	100.00	1				4
	0.00	0				5
	67.50	2				6
	12.50	1				7
	1.88	1				8
	12.50	1				9
	3.13	1				10
	20.00	1				11
	1.50	1				12
	0.00	0				13
	17.50	2				14
	6.25	1				15
	14.00	1				16
	40.00	1				17
	12.50	1				18
	50.00	1				19
	6.25	1				20
	0.00	0				21
	25.00	2				22
	0.00	0				23
	32.50	2				24
	0.00	0				25
	200.00	2				26
	0.00	0				27
	0.00	0				28
	0.00	0				29
	260.00	4				30
	2.50	1				31
	12.50	1				32
	7.00	1				33
	5.00	1				34
	12.50	1				35
	20.00	1				36
	12.50	1				37
	14.00	1				38
	12.50	1				39
	0.00	0				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	13090	
2	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
3	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
4	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
5	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
6	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
7	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
8	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
9	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
10	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
11	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
12	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46000	8720	
13	WHITING - ERIE TWP	HV Distrib Unattended	138000	46000	7200
14	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
15	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
16	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
17	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
18	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
19	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
20	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
21	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
22	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
23	WILLIS ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24940	
24	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
25	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
26	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	
27	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
28	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	
29	WOOD STREET - FLINT	Distrib Unattended	46000	8320	
30	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320	
31	WOODWARD - SELMA TWP	Distrib Unattended	46000	14400	
32	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470	
33	YORKVILLE - ROSS TWP	Distrib Unattended	46000	8320	
34	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320	
35					
36					
37					
38					
39					
40					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
25.00	2					1
12.50	1					2
3.13	1					3
0.00	0					4
11.25	2					5
0.00	0					6
80.00	2					7
6.25	1					8
0.00	0					9
87.50	2					10
0.00	0					11
22.50	2					12
50.00	1					13
6.25	1					14
0.00	0					15
18.75	2					16
6.25	1					17
0.00	0					18
12.50	2					19
40.00	1					20
0.00	0					21
12.50	2					22
20.00	1					23
12.50	1					24
6.25	1					25
6.25	1					26
12.50	1					27
12.50	1					28
12.50	1					29
3.13	1					30
6.25	1					31
12.50	1					32
6.25	1					33
20.00	1					34
						35
						36
						37
						38
						39
						40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

- | | |
|--|---|
| <p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters</p> | <p>or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p> |
|--|---|

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	1,945,606	637,286	
2	Additions During Year			
3	Purchases	1,037,070	11,234	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	1,037,070	11,234	0
6	Reduction During Year	404,822	48	
7	Retirements	460,316	8,420	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	865,138	8,468	0
10	Number at End of Year (Lines 1+ 5 - 9)	2,117,538	640,052	0
11	In Stock	160,548	75,459	
12	Locked Meters on Customers' Premises	1,721		
13	Inactive Transformers on System			
14	In Customers' Use	1,954,267	564,593	
15	In Companys' Use	1,002		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	2,117,538	640,052	0

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility or, improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These cost may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

- A. Air pollution control facilities:
- (1) Scrubbers, precipitators, tall smokestacks, etc.
 - (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
 - (3) Monitoring equipment
 - (4) Other.

- B. Water pollution control facilities:
- (1) Cooling towers, ponds, piping, pumps, etc.
 - (2) Waste water treatment equipment
 - (3) Sanitary waste disposal equipment
 - (4) Oil interceptors
 - (5) Sediment control facilities
 - (6) Monitoring equipment
 - (7) Other.

- C. Solid waste disposal costs:
- (1) Ash handling and disposal equipment
 - (2) Land
 - (3) Settling ponds
 - (4) Other.

- D. Noise abatement equipment:
- (1) Structures
 - (2) Mufflers
 - (3) Sound proofing equipment
 - (4) Monitoring equipment
 - (5) Other.

- E. Esthetic costs:
- (1) Architectural costs
 - (2) Towers
 - (3) Underground lines
 - (4) Landscaping
 - (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

- G. Miscellaneous:
- (1) Preparation of environmental reports
 - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
 - (3) Parks and related facilities
 - (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	141,727,449			2,549,467,807	
2	Water Pollution Control Facilities	197,277			246,990,000	
3	Solid Waste Disposal Costs	10,033,800			175,397,965	
4	Noise Abatement Equipment	0			1,770,425	
5	Esthetic Costs	0			26,944,000	
6	Additional Plant Capacity	0			14,286,000	
7	Miscellaneous (<i>Identify significant</i>)	649,742			118,009,975	
8	TOTAL (Total of lines 1 thru 7)	152,608,268	0	0	3,132,866,172	0
9	Construction work in progress				24,552,566	

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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the

- addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
 7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	13,332,828	13,332,828
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	4,861,900	4,861,900
6	Difference in Cost of Environmentally Clean Fuels (1)	1,672,000	
7	Replacement Power Costs (2)	1,972,487	1,972,487
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	21,839,215	20,167,215

(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.

(2) Based on the average price of interchange power. Energy cost of electrostatic precipitators is included utilizing the average production cost for the year.

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RENEWABLE ENERGY RESOURCES

- | | |
|---|---|
| <p>1. Renewable energy means electricity generated using a renewable energy system</p> <p>2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder:</p> <p>A. Biomass
B. Solar
C. Solar Thermal
D. Wind Energy
E. Kinetic energy of moving water including:
 i. Waves, tides or currents
 ii. Water-released through a dam
F. Geothermal Energy
G. Municipal Solid Waste
H. Landfill gas produced by municipal solid waste
I. Other</p> | <p>4. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).</p> <p>5. Report construction work in progress relating to renewable energy resources at line 11.</p> |
|---|---|

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass					
2	Solar	11,729,247			11,729,247	
3	Solar Thermal					
4	Wind Energy	6,540,723			467,136,898	
5	Kinetic energy of moving water	8,065,026	(29,222)		103,764,829	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	TOTAL (Total of lines 1 thru 9)	26,334,996	(29,222)		582,630,974	
11	Construction work in progress				27,458,869	

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RENEWABLE ENERGY RESOURCE EXPENSES

- | | |
|---|---|
| <p>1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs.</p> <p>3. Item 6 subject to MCL460.1047(3)</p> <p>4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.</p> | <p>6. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p> |
|---|---|

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	35,010,111	35,010,111
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	15,852,204	15,852,204
3	Financing Costs		0
4	Ancillary to ensure Quality/Reliability		0
5	Renewable Energy Credits	11,134,816	11,134,816
6	Interest on Regulatory Liability (asset)	615,090	615,090
7	Taxes and Fees (include credits)	(9,187,956)	(9,187,956)
8	Administrative and General		0
9	Other (Identify)		0
10	TOTAL	53,424,265	53,424,265

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