

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
Line No.	Classification (a)	Total (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	10,497,016,318	7,276,803,670
4	Property Under Capital Leases	58,296,094	37,768,508
5	Plant Purchased or Sold	55,933	55,933
6	Completed Construction not Classified	0	
7	Experimental Plant Unclassified	0	
8	Total (3 thru 7)	10,555,368,345	7,314,628,111
9	Leased to Others	0	
10	Held for Future Use	22,108,265	21,364,801
11	Construction Work in Progress	340,580,582	298,364,572
12	Aquisition Adjustments	283,275	
13	Total Utility Plant (8 thru 12)	10,918,340,467	7,634,357,484
14	Accum Prov for Depr, Amort, & Depl	5,303,941,597	3,392,175,143
15	Net Utility Plant (13 less 14)	5,614,398,870	4,242,182,341
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	5,150,369,069	3,377,269,434
19	Amort & Depl of Producing Nat Gas Land/Land Right	8,356,420	
20	Amor of Underground Storage Land/Land Rights	3,969,642	
21	Amort of Other Utility Plant	141,164,319	14,900,414
22	Total in Service (18 thru 21)	5,303,859,450	3,392,169,848
23	Leased to Others		
24	Depreciation	0	
25	Amortization and Depletion	0	
26	Total Leased to Others (24 & 25)	0	0
27	Held for Future Use		
28	Depreciation	33,615	5,295
29	Amortization	0	
30	Total Held for Future Use (28 & 29)	33,615	5,295
31	Abandonment of Leases (Natural Gas)	0	
32	Amort of Plant Aquisition Adj.	48,532	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	5,303,941,597	3,392,175,143

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
2,768,898,094				451,314,554	3
13,678,654				6,848,932	4
					5
					6
					7
2,782,576,748	0	0	0	458,163,486	8
					9
561,202				182,262	10
20,247,307				21,968,703	11
283,275					12
2,803,668,532	0	0	0	480,314,451	13
1,666,213,924				245,552,530	14
1,137,454,608	0	0	0	234,761,921	15
					16
					17
1,639,470,961				133,628,674	18
8,356,420					19
3,969,642					20
14,340,050				111,923,855	21
1,666,137,073	0	0	0	245,552,529	22
					23
					24
					25
0	0	0	0	0	26
					27
28,320					28
					29
28,320	0	0	0	0	30
					31
48,532					32
1,666,213,925	0	0	0	245,552,529	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/Period of Report End of 2004/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>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.</p> <p>2. If the nuclear fuel stock is obtained under leasing 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 arrangements.</p>					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication		34,288,543		
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)	45,574			
9	In Reactor (120.3)	104,855,872	29,403,721		
10	SUBTOTAL (Total 8 & 9)	104,901,446			
11	Spent Nuclear Fuel (120.4)	211,180,178	33,670,201		
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	325,469,620	15,126,342		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	-9,387,996			
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)		526,232		
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance	Line
Amortization (d)	Other Reductions (Explain in a footnote) (e)			End of Year (f)	No.
					1
	29,630,799			4,657,744	2
					3
					4
					5
				4,657,744	6
					7
				45,574	8
	33,670,201			100,589,392	9
				100,634,966	10
				244,850,379	11
					12
				340,595,962	13
				9,547,127	14
					15
					16
					17
	526,232				18
					19
					20
					21
					22

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FOOTNOTE DATA			

Schedule Page: 202 Line No.: 2 Column: e

\$29,104,567 of nuclear fuel in process moved to nuclear fuel in reactor account 120.357.
\$526,232 transferred to nuclear materials held for sale account 157.100.

Schedule Page: 202 Line No.: 9 Column: e

\$33,670,201 of nuclear fuel in the reactor was removed during the refueling outage and recorded in account 120.452 as spent nuclear fuel.

Schedule Page: 202 Line No.: 18 Column: e

Sales Proceeds	\$780,930.52
Gain transferred to Fuel Expense	(\$254,698.55)
Cost of fuel sold	\$526,231.97

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and 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)</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization	95,859			
3	(302) Franchises and Consents	18,735,085	2,621		
4	(303) Miscellaneous Intangible Plant	8,993,214	1,852,482		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	27,824,158	1,855,103		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	4,660,116			
9	(311) Structures and Improvements	390,103,323	1,132,954		
10	(312) Boiler Plant Equipment	1,082,253,826	75,820,865		
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	284,785,955	4,736,427		
13	(315) Accessory Electric Equipment	123,270,497	109,324		
14	(316) Misc. Power Plant Equipment	21,598,099	420,139		
15	(317) Asset Retirement Costs for Steam Production	3,952,493			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,910,624,309	82,219,709		
17	B. Nuclear Production Plant				
18	(320) Land and Land Rights	2,735,105			
19	(321) Structures and Improvements	176,628,596	11,444,674		
20	(322) Reactor Plant Equipment	421,157,035	14,654,100		
21	(323) Turbogenerator Units	127,663,745	915,621		
22	(324) Accessory Electric Equipment	48,416,346	2,959,229		
23	(325) Misc. Power Plant Equipment	29,511,251	1,026,722		
24	(326) Asset Retirement Costs for Nuclear Production	26,791,344	59,652,127		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	832,903,422	90,652,473		
26	C. Hydraulic Production Plant				
27	(330) Land and Land Rights	5,056,951			
28	(331) Structures and Improvements	21,255,522	570,360		
29	(332) Reservoirs, Dams, and Waterways	145,918,874	431,127		
30	(333) Water Wheels, Turbines, and Generators	46,864,074	-112,850		
31	(334) Accessory Electric Equipment	8,920,125	-48,616		
32	(335) Misc. Power PLant Equipment	3,700,852	20,580		
33	(336) Roads, Railroads, and Bridges	1,599,554			
34	(337) Asset Retirement Costs for Hydraulic Production				
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	233,315,952	860,601		
36	D. Other Production Plant				
37	(340) Land and Land Rights	132,259			
38	(341) Structures and Improvements	759,309			
39	(342) Fuel Holders, Products, and Accessories	400,587			
40	(343) Prime Movers				
41	(344) Generators	35,171,342	6,493,302		
42	(345) Accessory Electric Equipment	2,478,065			
43	(346) Misc. Power Plant Equipment	510,016	18,550		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years 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.

7. Show in column (f) reclassifications 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, 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.

8. 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 requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			95,859	2
4,836			18,732,870	3
486,625			10,359,071	4
491,461			29,187,800	5
				6
				7
			4,660,116	8
116,549		519,781	391,639,509	9
6,248,520	-324	-578,549	1,151,247,298	10
				11
4,801,375		82,185	284,803,192	12
100,261		134,197	123,413,757	13
399,642	-24,999	-210,040	21,383,557	14
			3,952,493	15
11,666,347	-25,323	-52,426	1,981,099,922	16
				17
61,415			2,673,690	18
		-13,139	188,060,131	19
178,631			435,632,504	20
			128,579,366	21
			51,375,575	22
81,905		-83,723	30,372,345	23
			86,443,471	24
321,951		-96,862	923,137,082	25
				26
44,511			5,012,440	27
2,993		171,965	21,994,854	28
330,352		-146,447	145,873,202	29
63,338		229,488	46,917,374	30
121,115		-415,244	8,335,150	31
44,822	-7,767	118,900	3,787,743	32
			1,599,554	33
				34
607,131	-7,767	-41,338	233,520,317	35
				36
			132,259	37
			759,309	38
			400,587	39
				40
			41,664,644	41
4,299			2,473,766	42
			528,566	43

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	39,451,578	6,511,852	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,016,295,261	180,244,635	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights		21,434	
49	(352) Structures and Improvements			
50	(353) Station Equipment			
51	(354) Towers and Fixtures			
52	(355) Poles and Fixtures			
53	(356) Overhead Conductors and Devices		44,215	
54	(357) Underground Conduit			
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)		65,649	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	116,234,920	3,898,990	
61	(361) Structures and Improvements	37,359,848	6,559,877	
62	(362) Station Equipment	567,721,890	36,012,172	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	714,596,496	39,131,525	
65	(365) Overhead Conductors and Devices	663,223,432	41,628,735	
66	(366) Underground Conduit	54,964,301	3,976,713	
67	(367) Underground Conductors and Devices	353,740,651	14,028,707	
68	(368) Line Transformers	563,423,706	22,770,997	
69	(369) Services	478,625,810	16,402,844	
70	(370) Meters	144,429,828	10,085,359	
71	(371) Installations on Customer Premises	6,607,953	232,984	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	78,564,943	3,854,907	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,779,493,778	198,583,810	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	2,813,531		
78	(390) Structures and Improvements	41,183,587	334,730	
79	(391) Office Furniture and Equipment	13,487,204	1,335,339	
80	(392) Transportation Equipment	8,409,338	15,778	
81	(393) Stores Equipment	84,942		
82	(394) Tools, Shop and Garage Equipment	5,054,311	251,897	
83	(395) Laboratory Equipment	4,483,958	203,440	
84	(396) Power Operated Equipment	1,906,045	27,569	
85	(397) Communication Equipment	35,615,004	35,707	
86	(398) Miscellaneous Equipment	1,345,454	20,225	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	114,383,374	2,224,685	
88	(399) Other Tangible Property			
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	114,383,374	2,224,685	
91	TOTAL (Accounts 101 and 106)	6,937,996,571	382,973,882	
92	(102) Electric Plant Purchased (See Instr. 8)			
93	(Less) (102) Electric Plant Sold (See Instr. 8)	-55,933		
94	(103) Experimental Plant Unclassified			
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	6,938,052,504	382,973,882	

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					44
4,299			45,959,131		45
12,599,728	-33,090	-190,626	3,183,716,452		46
					47
		-21,434			48
					49
					50
					51
					52
		-44,215			53
					54
					55
					56
					57
		-65,649			58
					59
553,716		-2,016,858	117,563,336		60
293,616		-1,187,000	42,439,109		61
6,739,459		1,351,561	598,346,164		62
					63
4,390,625	15,673	-88,346	749,264,723		64
3,445,953	9,509	-37,733	701,377,990		65
150,307		27,974	58,818,681		66
517,310	64,847	102,782	367,419,677		67
3,591,391			582,603,312		68
1,443,998			493,584,656		69
3,587,956			150,927,231		70
127,388			6,713,549		71
					72
630,613			81,789,237		73
					74
25,472,332	90,029	-1,847,620	3,950,847,665		75
					76
1,954			2,811,577		77
			41,518,317		78
2,401,333		1,261,233	13,682,443		79
1,449,579		-755,334	6,220,203		80
			84,942		81
			5,306,208		82
			4,687,398		83
		-175,369	1,758,245		84
	-318	-33,652	35,616,741		85
			1,365,679		86
3,852,866	-318	296,878	113,051,753		87
					88
					89
3,852,866	-318	296,878	113,051,753		90
42,416,387	56,621	-1,807,017	7,276,803,670		91
					92
			-55,933		93
					94
42,416,387	56,621	-1,807,017	7,276,859,603		95

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Consumers Energy Company			2004/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 93 Column: b
Sale METC to TRANSELEC - 2001

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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 \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 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 Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2					
3	Distribution Plant:				
4	Barry-Delhi-Looking Glass	12/31/67	12/31/08	365,494	
5	G Rapids-Kal-BattCr & Buck Cr	02/26/01	12/31/05	639,281	
6	Quanicassee-Gary Road	11/30/75	12/31/10	1,804,619	
7	Millington-Blackfoot	11/30/75	12/31/08	1,716,077	
8	Tittabawassee-Thetford-Kenowa/Claremont-Lawndale	11/30/75	12/31/10	323,806	
9	Gary Road-Sprague Creek	12/31/78	12/31/08	1,231,455	
10	Pompeii	06/30/79	12/31/06	562,409	
11	Sprague Creek-Zeeland	12/31/80	12/31/12	2,091,647	
12	Vrooman-Moore Rd	12/31/82	12/31/07	390,614	
13	Spraure Creek-Goss	12/31/82	12/31/05	1,064,367	
14	Harvey-Spaulding	12/31/85	12/31/05	483,971	
15	Battle Creek-Batavia	11/30/93	12/31/05	5,794,661	
16	Lenawee	12/31/04	12/31/08	954,697	
17					
18	Distribution Plant				
19	74 Properties	various	various	3,848,098	
20					
21	Other Property:				
22	Distribution Plant - 3 Properties	various	various	93,605	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			21,364,801	

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 106 and 107)

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	Energy Production Plant - Nuclear Additions/Improvements	\$35,596,041		\$27,405,000
2	Energy Production Plant - Fossil/Hydro Additions/Improvements	\$26,786,158		\$41,565,000
3	Energy Production Plant - Clear Air Act Amendment	\$186,012,975		\$68,476,000
4	Distribution Substations System and Improvements	\$7,205,658		\$20,221,000
5	Distribution Substations/Lines - Obsolescence and Failure	\$5,335,116		\$7,086,000
6	Distribution Substations and Connecting Power Lines	\$1,863,723		\$4,308,000
7	Distribution Substations	\$15,500,335		\$23,456,000
8	Distribution Systems - Additions and Improvements	\$6,531,927		\$99,022,000
9	Land and Landrights - Facilities	\$5,801,008		\$1,772,000
10	Office and Service Buildings	\$2,313,939		\$3,279,000
11	Tools and Equipment	\$182,748		\$640,000
12	Computer Equipment	\$968,128		\$2,231,000
13	Capitalized Software Projects	\$1,023,163		\$799,000
14	Electric Substations and Connecting Power Lines	(\$240,339)		\$1,166,000
15	Telecommunications Equipment	\$2,081,161		\$1,049,000
16	Transportation Equipment	\$416,595		\$355,000
17	Mechanical Equipment	\$109,038		\$42,000
18	Minor Projects	\$877,198		\$7,931,000
19				
20				
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41				
42	TOTAL	\$298,364,572	\$0	\$310,803,000

CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (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	\$58,031,563
2	Administrative and General	24,895,699
3		
4		
5		
6		
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10		
11		
12		
13		
14		
15		
16		
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36		
37		
38		
39		
40	TOTAL	\$82,927,262

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, general equipment and nuclear fuel, 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 after obtaining information from the employee having firsthand knowledge of the expense or work performed and (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed prorata over all construction jobs except nuclear fuel and general equipment on the basis of direct company labor and engineering and supervision costs.

Pension expenses and payroll taxes 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 plants 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.

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

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 204-207A, column (d), excluding retirements of non-depreciable property.

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. 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 process at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

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	3,236,045,332	3,236,040,037	5,295	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	163,271,700	163,271,700	-	-
4	(403.1) Decommissioning Expense	6,108,218	6,108,218	-	-
5	(413) Exp. of Elec. Plt. Leas. to Others	0	0	-	-
6	Transportation Expenses-Clearing	242,399	242,399	-	-
7	Other Clearing Accounts	28,354,000	28,354,000	-	-
8	Other Accounts (Specify):				
9	(403.2) Gas Depreciation Expense	0	0	-	-
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	197,976,317	197,976,317	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	39,734,266	39,734,266	-	-
13	Cost of Removal	59,922,924	59,922,924	-	-
14	Salvage (Credit)	2,382,361	2,382,361	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	102,039,551	102,039,551	-	-
16	Net Earnings of Decommissioning Funds	25,209,298	25,209,298	-	-
17	Other Debit or Credit Items (Describe)				
18	Other Items Applied	20,083,333	20,083,333	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, 16, 17, and 18)	3,377,274,729	3,377,269,434	5,295	-

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

20	Steam Production	820,844,465	820,844,223	242	-
21	Nuclear Production - Depreciation	737,475,914	737,475,914	-	-
22	Nuclear Production - Decommissioning	103,624,179	103,624,179	-	-
23	Hydraulic Production - Conventional	14,916,456	14,916,456	-	-
24	Hydraulic Production - Pumped Storage	102,452,431	102,452,431	-	-
25	Other Production	39,457,722	39,457,722	-	-
26	Transmission	0	0	-	-
27	Distribution	1,497,355,349	1,497,350,296	5,053	-
28	General	61,148,213	61,148,213	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	3,377,274,729	3,377,269,434	5,295	-

2. Electric Plant in Service Retirements-

Page 207, Line 91, Col (d)	42,416,387
Nondepreciable Property	(1,153,057)
Other Adjustments	(1,529,064)
Book Cost of Plant Retired-Line 12, Col (c)	<u>39,734,266</u>

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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)	Year Transferred to Nonutility	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	Alpena County - Alpena Township				
3	1 parcel of land in Section 18	1988	182,083	-	182,083
4	Bay County - Hampton Township				
5	1 parcel of land in Section 15 (1)	1982	111,794	-	111,794
6	Oakland County - Springfield Township				
7	1 Parcel of Land in Section 7	1990	123,678	-	123,678
8	St Clair County - Cosco Township				
9	1 parcel of land in Section 27	1984	152,704	-	152,704
10	1 parcel of land in Section 29	1988	121,301	-	121,301
11	LAND LEASED TO OTHERS				
12	Midland County				
13	80 parcels of Land**	1987	6,130,593	-	6,130,593
14	Lessees: Midland Cogeneration Venture				
15	Limited Partnership (Associated Company)				
16	OTHER NONUTILITY PROPERTY				
17	MCV Electric Transmission Facilities	1990	318,362	-	318,362
18	MCV Related Line & Sub	1991	1,735,146	-	1,735,146
19	Various Residential Electric Homeowners & Region				
20	Storerooms - Wholehouse Surge Suppressors	1993	285,458		285,458
21					
22	Minor Items Previously Devoted to Public Service		5,906,102	(60,150)	5,845,952
23	Minor Items - Other Nonutility Property		-	-	-
24	TOTAL		15,067,221	(60,150)	15,007,071
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	917,308			
2	Accruals for Year, Charged to				
3	(417) Income from Nonutility Operations	0			
4	(418) Nonoperating Rental Income	0			
5	Other Accounts (Specify): (108) Transfer of Reserves & Work in Progress Changes and Closings	703,044			
6					
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	703,044			
8	Net Charges for Plant Retired				
9	Book Cost of Plant Retired	0			
10	Cost of Removal	0			
11	Salvage (Credit)	0			
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0			
13	Other Debit or Credit Items (Describe):	0			
14					
15	Balance, End of Year	1,620,352			

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, 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 required 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 listed giving date of issuance, maturity date,

Line No.	Description of Investment (a)	Book Cost at Beginning of Year* (b)	Purchases or Additions During Year (c)
1	ACCOUNT 123 (Excluding 123.1)		
2			
3	CMS Energy Common Stock	10,410,638	0
4	FAS 115 CMS Stock Adjustment (1)	9,702,432	4,556,130
5			
6	Total Account 123 (Excluding 123.1)	20,113,070	4,556,130
7			
8	ACCOUNT 124		
9	Contracts Receivable	556,894	9,275
10	Detroit Investment Fund	1,500,000	0
11	Commercial Loans	73,215	53,991
12	Customer Loans	56,334	107,873
13	Aegis Insurance Recovery - MGP	3,466,640	182,866
14	Alpena Power Liquidated Damages Note	625,951	46,623
15	Miscellaneous	407,863	549,161
16			
17	Total Account 124	6,686,897	949,789
18			
19			
20	ACCOUNT 136		
21			
22			
23	Other Temporary Cash Investments	0	4,008,790,405
24	Adrian Energy Perform Escrow	255,778	9,879
25	Wurstsmith AFB Escrow	516,171	1,288
26	North American Escrow	670,289	15,362
27			
28	Total Account 136	1,442,238	4,008,816,934
29			

(1) Includes the unrealized investment gain from book value as required under SFAS 115.

INVESTMENTS (Accounts 123, 124, 136) (Continued)

and specify 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 adjustments 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* (f)	Revenues for Year (g)	Gain or (Loss) From Investment Disposed of (h)	Line No.
					1
					2
0	0	10,410,638	0	0	3
0	0	14,258,562	0	0	4
					5
0	0	24,669,200	0	0	6
					7
					8
38,083	0	528,086	0	0	9
355,450	0	1,144,550	0	0	10
90,043	0	37,163	0	0	11
113,610	0	50,597	0	0	12
0	0	3,649,506	0	0	13
346,000	0	326,574	0	0	14
41,312	0	915,712	0	0	15
					16
984,498	0	6,652,188	0	0	17
					18
					19
					20
					21
					22
3,976,716,248	0	32,074,158	0	0	23
265,658	0	0	0	0	24
517,458.51	0	0	0	0	25
685,651	0	0	0	0	26
					27
3,978,185,015	0	32,074,158	0	0	28
					29
					30
					31
					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/Period of Report End of 2004/Q4
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and List there under 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 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		641,000	
3	Equity in Undistributed Earnings			-34,239	
4					
5	SUBTOTAL			606,761	
6					
7					
8	CMS ENGINEERING CO.				
9	Investment in Common Stock	04/30/94		81,001	
10	Equity in Undistributed Earnings			133,076	
11					
12	SUBTOTAL			214,077	
13					
14					
15	CMS MIDLAND, INC.				
16	Investment in Common Stock	12/31/94		156,332,688	
17	Equity in Undistributed Earnings			195,823,071	
18	Note payable	12/31/97	12/31/05	10,000,000	
19					
20	SUBTOTAL			362,155,759	
21					
22					
23	CMS MIDLAND HOLDINGS COMPANY				
24	Investment in Common Stock	12/31/94		31,326,796	
25	Equity in Undistributed Earnings			33,194,431	
26					
27	SUBTOTAL			64,521,227	
28					
29					
30	MEC DEVELOPMENT CORP.				
31	Investment in Common Stock	12/31/94		6,391	
32	Equity in Undistributed Earnings			-5,411	
33					
34	SUBTOTAL			980	
35					
36					
37	CONSUMERS POWER COMPANY FINANCING I				
38	Investment in Common Stock	01/02/96		3,092,800	
39	Equity in Undistributed Earnings				
40	SUBTOTAL			3,092,800	
41					
42	Total Cost of Account 123.1 \$	0	TOTAL	668,037,531	

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/Period of Report End of 2004/Q4
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INVESTMENTS 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 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 difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of 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
		641,000		2
-52,364		-86,603		3
				4
-52,364		554,397		5
				6
				7
				8
		81,001		9
-18,532		114,544		10
				11
-18,532		195,545		12
				13
				14
				15
		167,326,989		16
-8,206,392		187,616,679		17
		10,000,000		18
				19
-8,206,392		364,943,668		20
				21
				22
				23
		42,642,117		24
9,220,460		42,414,893		25
				26
9,220,460		85,057,010		27
				28
				29
		6,391		30
		-5,411		31
				32
				33
		980		34
				35
				36
				37
		3,092,800		38
258,558	-258,558			39
258,558	-258,558	3,092,800		40
				41
2,128,290	-1,411,453	761,190,933		42

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/Period of Report End of 2004/Q4
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and List there under 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 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					
2	CONSUMERS ENERGY COMPANY FINANCING II	09/30/97			
3	Investment in Common Stock			3,711,350	
4	Equity in Undistributed Earnings				
5					
6	SUBTOTAL			3,711,350	
7					
8	CONSUMERS ENERGY COMPANY FINANCING III				
9	Investment in Common Stock	11/30/99		5,412,375	
10	Equity in Undistributed Earnings				
11	SUBTOTAL			5,412,375	
12					
13					
14	CONSUMERS FUNDING, LLC.				
15	Investment in Common Stock	10/11/00		2,342,960	
16					
17	SUBTOTAL			2,342,960	
18					
19					
20	CONSUMERS ENERGY COMPANY FINANCING IV				
21	Investment in Common Stock	10/12/99		3,866,000	
22	Equity in Undistributed Earnings				
23	SUBTOTAL			3,866,000	
24					
25					
26	Consumers Nuclear Services, LLC.				
27	Investment in Common Stock	5/23/01		2,340,548	
28	Equity in Undistributed Retain Earnings			21,006	
29					
30	SUBTOTAL			2,361,554	
31					
32					
33	CONSUMERS RECEIVABLES FUNDING II				
34	Investment in Common Stock	4/24/03		219,608,785	
35	Equity in Undistributed Earnings				
36					
37	SUBTOTAL			219,608,785	
38					
39					
40	CONSUMERS CAMPUS HOLDINGS, LLC				
41	Investment in Common Stock	4/23/01		147,670	
42	Total Cost of Account 123.1 \$	0	TOTAL	668,037,531	

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/Period of Report End of 2004/Q4
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INVESTMENTS 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 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 difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of 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
				2
		3,711,350		3
304,331	-304,311			4
				5
304,331	-304,311	3,711,350		6
				7
				8
		5,412,375		9
500,645	-500,645			10
500,645	-500,645	5,412,375		11
				12
				13
				14
		2,342,960		15
				16
		2,342,960		17
				18
				19
				20
		3,866,000		21
347,940	-347,939			22
347,940	-347,939	3,866,000		23
				24
				25
				26
		3,890,446		27
-216,551		-195,545		28
				29
-216,551		3,694,901		30
				31
				32
				33
		288,160,838		34
				35
				36
		288,160,838		37
				38
				39
				40
		147,670		41
2,128,290	-1,411,453	761,190,933		42

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/Period of Report End of 2004/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the 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.
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.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Equity in Undistributed Earnings			-4,767
2				
3	SUBTOTAL			142,903
4				
5				
6	CONSUMERS SAGINAW INVESTMENTS, LLC	9/23/04		
7	Investment in Common Stock			
8				
9	SUBTOTAL			
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41				
42	Total Cost of Account 123.1 \$	0	TOTAL	668,037,531

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/Period of Report End of 2004/Q4
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INVESTMENTS 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 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 difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
-9,805		-14,571		1
				2
-9,805		133,099		3
				4
				5
				6
		25,010		7
				8
		25,010		9
				10
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				41
2,128,290	-1,411,453	761,190,933		42

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)	0	5,942,160
2	Customer Accounts Receivable (Account 142)	14,158,341	9,529,496
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	29,806,056	36,451,751
4	Total	43,964,397	51,923,407
5	Less: Accumulated Provision for Uncollectible Accounts - Cr. (Account 144)	8,451,343	9,909,700
6	Total, Less Accumulated Provision for Uncollectible Accounts	35,513,054	42,013,707
7			
8			
9			
10			
11			
12			
13			
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15			
16			

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

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. 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	8,299,745	0	0	151,598	8,451,343
2	Prov for Uncollectibles for Current Year	3,110,936	0	0	61,745	3,172,681
3	Accounts Written Off (1)	(841,694)	0	0	(345,899)	(1,187,593)
4	Collection of Accounts Written Off (1)	698,919	0	0	272,677	971,596
	People Care	(1,498,327)	0	0	0	(1,498,327)
5			0	0	0	
	Balance End of Year	9,769,579	0	0	140,121	9,909,700
6						
7						
8						
9	(1) Accounts written off and collection of accounts written off are for Appliance Service Plans					
10	In addition, a net amount of \$17,149,302 (\$16,683,342 Residential and Commercial)					
11	uncollectible accounts was charged to expense (Account 904)					
12	and credited to accounts receivable during the year.					
13						
14						
15						

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies* at end of year.
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.
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.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

*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 accounting 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						
5	Total Account 145	0	0	0	0	0
6						
7	ACCOUNT 146					
8	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES					
9	Associated Co Employee Miscellaneous Deductions	477,285	2,157,800	2,635,085	0	0
10	CMS Antrim Gas LLC	42,696	223,103	229,076	36,723	835
11	CMS Bay Area Pipeline LLC	1,614	52,097	18,553	35,158	155
12	CMS Capital LLC	411	1,278,113	1,206,718	71,806	6,436
13	CMS Distributed Power LLC	4,098	16	4,114	0	16
14	CMS Electric & Gas LLC	11,929	33,001	40,737	4,193	270
15	CMS Energy Corporation	1,049,496	67,460,357	59,053,411	9,456,442	50,106
16	CMS Energy Resource Management Company	404,716	4,546,612	4,256,636	694,692	7,950
17	CMS Engineering Company	932	22,719	19,946	3,705	145
18	CMS Enterprises Company	793,027	12,407,475	11,847,563	1,352,939	41,891
19	CMS Enterprises N. American Division	321	0	321	0	0
20	CMS Gas Transmission Company	351,060	1,973,770	2,069,927	254,903	7,091
21	CMS Generation Company	281,835	2,437,859	2,384,996	334,698	14,287
22	CMS Generation Filer City Operating Company	28,585	580,715	561,894	47,406	1,182
23	CMS Generation Genesee Company	135,977	26,672	160,862	1,787	11
24	CMS Generation Michigan Power LLC	0	15,615	15,615	0	0
25	CMS Generation Operating Company	61,526	745,838	707,117	100,247	2,747
26	CMS Generation Operating Company II Inc	27,342	396,936	364,549	59,729	1,494
27	CMS Grands Lacs LLC	8,819	33,252	40,431	1,640	97
28	CMS International Operating Company	9,410	63,294	62,214	10,490	388
29	CMS International Ventures LLC	14,245	600,523	595,810	18,958	3,523
30	CMS Land Company	45,770	795,320	327,943	513,147	1,687
31	CMS Marysville Gas Liquids Company	121,967	1,237	123,204	0	0
32	CMS Midland Holdings Company	2,631	21,438	20,377	3,692	126
33	CMS Midland, Inc	3,986	33,889	33,282	4,593	204
34	CMS Resource Development Company	17,468	151,146	155,566	13,048	1,004
35	CMS Texas LLC	4,540	51,562	51,646	4,456	319
36	Consumers Campus Holdings LLC	1,816	15,077	14,531	2,362	92
37	Consumers Energy Company Financing II	0	228,248	228,248	0	0
38	Consumers Energy Company Financing III	0	375,484	375,484	0	0

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) (Continued)						
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)		
39	ACCOUNT 146 (Continued)					
40	Consumers Energy Company Financing IV	0	260,955	260,955	0	0
41	Consumers EnergyGuard Services, Inc	1,122	221	1,343	0	0
42	Consumers Funding LLC	299,696	1,201,771	1,188,292	313,175	0
43	Consumers Nuclear Services LLC	29,330	154,620	158,969	24,981	1,048
44	Consumers Power Company Financing I	0	193,919	193,919	0	0
45	Dearborn Generation Operating LLC	91,848	539,386	549,337	81,897	3,271
46	Dearborn Industrial Generation Plant	34,245	13,554	47,500	299	0
47	EnerBank U.S.A.	98,520	157,137	255,657	0	2,882
48	ES Services Company	106,545	1,922,173	1,719,257	309,461	10,442
49	Jackson Pipeline Company	2,059	96,993	90,781	8,271	0
50	Jorf Lasfar Plant	91,363	0	91,363	0	0
51	MEC Development Corporation	647	4,177	4,124	700	25
52	Midland Cogeneration Venture	221,899	12,941,334	12,357,092	806,141	646
53						
54						
55						
56						
57						
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59						
60						
61						
62						
63						
64						
65	Dividends Receivable of					
66	CMS Energy Corporation	0	0	0	0	-
67						
68	Total Account 146	4,880,776	114,215,408	104,524,445	14,571,739	160,370
69						
70						
71	It should be noted that column C may					
72	reflect activity in the accounts which					
73	includes estimates.					
74						
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95				TOTAL	14,571,739	160,370

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/Period of Report End of <u>2004/Q4</u>
MATERIALS AND SUPPLIES					
<p>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.</p> <p>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 debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	41,031,275	48,732,160		
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	24,895,069	17,309,417		
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	36,006,970	37,291,922		
8	Transmission Plant (Estimated)	244,587	881,459		
9	Distribution Plant (Estimated)	9,106,285	11,510,329		
10	Assigned to - Other (provide details in footnote)				
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	70,252,911	66,993,127		
12	Merchandise (Account 155)				
13	Other Materials and Supplies (Account 156)				
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
15	Stores Expense Undistributed (Account 163)	-560,136			
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	110,724,050	115,725,287		

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)				
1. Report below the information called for concerning production fuel and oil stock.		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.		
2. Show quantities in tons of 2000 lb. Barrels 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 gas lands or leases or from				
Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL	
			Coal Stocks	
			Quantity (c)	Cost (d)
1	On hand beginning of year	41,031,275	996,483.3	28,308,709
2	Received during year	298,523,226	10,002,333.7	279,370,290
3	TOTAL	339,554,501	10,998,817.0	307,678,999
4	Used during year (specify department)			
5	Electric Department Generating Plants	280,929,176	9,663,118.6	265,894,884
6	Inventory Adjustments	-	(58,354.1)	-
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	6,180,079	192,877.6	5,525,507
16	TOTAL DISPOSED OF	290,822,341	9,797,642.1	271,420,391
17	BALANCE END OF YEAR	48,732,160	1,201,174.9	36,258,608

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)						
KINDS OF FUEL AND OIL (continued)						
Steam Generation Gas Stocks		Oil Stocks		Internal Combustion Oil Stocks		Line No.
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	
231,738.0	1,248,184	466,067.1	11,274,477	6,362.7	199,905	1
981,594.0	5,964,762	401,067.4	13,188,174	-	-	2
1,213,332.0	7,212,946	867,134.5	24,462,651	6,362.7	199,905	3
						4
833,435.0	4,915,327	521,198.4	14,477,496	297.8	9,127	5
-	-	(750.2)	-	(91.7)	-	6
						7
						8
						9
						10
						11
						12
						13
						14
0.0	-	-	-	-	-	15
833,435.0	4,915,327	520,448.2	14,477,496	206.1	9,127	16
379,897.0	2,297,619	346,686.3	9,985,155	6,156.6	190,778	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/Period of Report End of 2004/Q4
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>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 columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2005	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	161,376.00	10,246,985	97,843.00	11,190,260
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	9,618.00		7,412.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	SO2				
10	NOx				
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	82,058.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	SO2	33,261.00			
23	NOx				
24					
25	Emissions	8,192.00	7,011,847		
26			260,073		
27					
28	Total	41,453.00	7,271,920		
29	Balance-End of Year	47,483.00	2,975,065	105,255.00	11,190,260
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	1,357.60		1,357.60	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,357.60			
40	Balance-End of Year			1,357.60	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		369,110		
45	Gains		369,110		
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/Period of Report End of 2004/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 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 proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an 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 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2006		2007		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
95,693.00	277,500	95,693.00	277,500	2,427,840.00	277,500	2,878,445.00	22,269,745	1
								2
								3
7,412.00		7,612.00		108,627.00		140,681.00		4
								5
								6
								7
								8
				33,261.00		33,261.00		9
450.00	198,750	400.00	198,750	200.00	198,750	1,050.00	596,250	10
								11
								12
								13
								14
450.00	198,750	400.00	198,750	33,461.00	198,750	34,311.00	596,250	15
								16
								17
						82,058.00		18
								19
								20
								21
						33,261.00		22
								23
								24
						8,192.00	7,011,847	25
							260,073	26
								27
						41,453.00	7,271,920	28
103,555.00	476,250	103,705.00	476,250	2,569,928.00	476,250	2,929,926.00	15,594,075	29
								30
								31
								32
								33
								34
								35
1,353.20		1,358.00		66,143.90		71,570.30		36
				2,699.00		2,699.00		37
								38
				1,349.50		2,707.10		39
1,353.20		1,358.00		67,493.40		71,562.20		40
								41
								42
								43
					172,734		541,844	44
					172,734		541,844	45
								46

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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/Period of Report 2004/Q4
FOOTNOTE DATA			

Schedule Page: 228 Line No.: 1 Column: b

Includes: SO2 balance of 159,326 and NOx balance of 2,050.

Schedule Page: 228 Line No.: 1 Column: c

\$10,246,985 represents cost of 2,050 NOx Allowances for vintage year 2004.

Schedule Page: 228 Line No.: 1 Column: d

Includes: SO2 balance of 95,443 and NOx balance of 2,400.

Schedule Page: 228 Line No.: 1 Column: e

\$11,190,260 represents cost of 2,400 NOx Allowances for vintage year 2005.

Schedule Page: 228 Line No.: 1 Column: f

Includes: SO2 balance of 95,443 and NOx balance of 250.

Schedule Page: 228 Line No.: 1 Column: g

\$277,500 represents cost of 250 NOx Allowances for vintage year 2006.

Schedule Page: 228 Line No.: 1 Column: h

Includes: SO2 balance of 95,443 and NOx balance of 250.

Schedule Page: 228 Line No.: 1 Column: i

\$277,500 represents cost of 250 NOx Allowances for vintage year 2007.

Schedule Page: 228 Line No.: 1 Column: j

Includes: SO2 balance of 2,427,590 and NOx balance of 250.

Schedule Page: 228 Line No.: 1 Column: k

\$277,500 represents cost of 250 NOx Allowances for vintage year 2008.

Schedule Page: 228 Line No.: 9 Column: l

33,261 transferred from vintage year 2004.

Schedule Page: 228 Line No.: 22 Column: b

33,261 transferred to vintage year 2009.

Schedule Page: 228 Line No.: 26 Column: c

\$260,073 represents the Co-owner's portion of Campbell 3.

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)

1. Give description and amount of other current and accrued assets as of 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	Prepaid Real and Personal Property Taxes	151,900,000
2		
3	Fiscal Year Real and Personal Property Taxes-Electric	47,494,219
4		
5	PSCR Underrecovery Principal	187,995
6		
7	Fiscal Year Real and Personal Property Taxes-Gas	16,659,094
8		
9	Accrued Value Services	600,156
10		
11	Interstate Gas - Pipeline Imbalance	1,175,226
12		
13	Fiscal Year Real & Personal Property Taxes-NonUtility	135,440
14		
15		
16		
17		
18		
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21		
22		
23		
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40		
41	TOTAL	218,152,130

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/Period of Report End of 2004/Q4	
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 Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	UNRECOVERED PLANT _ ABANDONED			407	518,516	9,835,861	
22	MIDLAND PROJECT						
23	Authorized 12/26/89 (effective						
24	1/1/89) by Federal Energy						
25	Regulatory Commission (FERC) case						
26	Number ER90-69-000. This amount						
27	represents the wholesale portion						
28	of the unrecovered cost of the						
29	abandoned Midland project, con-						
30	sistant with FERC Order Number						
31	295.						
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49	TOTAL				518,516	9,835,861	

OTHER REGULATORY ASSETS					
<p>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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$50,000) may be grouped by classes.</p> <p>4. Give the number and name of the account(s) where each amount is recorded.</p>					
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 Cleanup	9,234,876	242/253/925	12,013,490	64,501,605
2	AFUDC in Excess of FERC Rate (Life of Related Property)	0	407/421	652,176	386,151
3	Postretirement Benefits (20 yrs-ending 2011)	0	926	23,178,603	158,001,260
4	SFAS 109 Regulatory Asset	0	410	1,628,844	28,233,296
5	Securitized Regulatory Asset (1)	0	407	42,986,548	604,122,452
6	Securitized Regulatory Asset II (2)	330,490	923	1,013,084	0
7	Incremental Gas Choice	0		0	590,390
8	Green Power - Implementation Costs (U - 13029)	0		0	311,028
9	Other PA 141 Deferrals (8)	150,522,533	565	3,219,315	147,303,218
10	PA141/Enhanced Security Costs (3)	21,231,577	407	1,305,202	25,646,927
11	FAS 143-ARO Asset	35,530,548	108/411	1,396,058	82,791,445
12	Electric Restructuring (4-7)	6,163,594	407	9,371,622	87,883,937
13	Gas Storage Field Inventory Loss	8,256,234		0	8,256,234
14	Stranded Cost (9)	63,581,887	407	420,905	63,160,982
15	Additional Minimum Pension Liability	372,170,952		0	372,170,952
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25	(1) U12505 (14 Years Ending 2015)				
26	(2) U13715 (costs written off)				
27	(3) U-14126 (5 Years, Ending 2009)				
28	(4) U-11955 (4 Years, Ending 2008)				
29	(5) U-12358 (4 Years, Ending 2008)				
30	(6) U-12891 (4 Years, Ending 2008)				
31	(7) U-13340 (4 Years, Ending 2008)				
32	(8) PA 141 Deferral, Prior Period Adjustment				
33	(9) U-13720 & U-14098 (Amortized until fully recovered)				
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41	TOTAL	667,022,691		97,185,847	1,643,359,877

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 Debit (a)	Balance at Beginning of Year (b)	Debits (d)	Credits		Balance at End of Year (f)
				Account Charged	Amount (e)	
1	Purch Power Options-Electric	0	19,268,064	555	7,009,078	12,258,986
2	Early Retirement Supplement	468,657	0	431	468,657	0
3	Campbell 3 Co-Owner Fuel	19,849	6,346,429	143	6,307,807	58,471
4	FAS 133-Purchase Power Options	20,419,627	5,521,238	555	25,940,865	0
5	Sales of Land & Right of Way	(904,296)	7,136,616	Various	5,981,503	250,817
6	Downtown HDQT Project	(127,319)	2,527,614	131	2,400,295	0
7	Alliance Bridgeco	4,892,772		131	37,595	4,855,177
8	Additional Pension Liability	0	21,210,604			21,210,604
9	Est Billing from CMS Enterprises	98,955	1,622,909	234	1,721,864	0
10	JH Campbell Transformer loss	1,721,075	643,831		0	2,364,906
11	FAS 133-Gas Options Prem Paid	4,143,166	59,431,009	421	62,095,717	1,478,458
12	Minor Items (8 Items <\$50,000)	50,245	854,651	Various	888,072	16,824
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28	Misc. Work in Process					
29	TOTAL	30,782,731	124,562,965		112,851,453	42,494,243