

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448.

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 each point, such sales may be grouped.

3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.

4. Designate associated companies.

5. Provide subheading and total for each account.

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	48,272,163	\$3,179,000	6.6
8					
9					
10					
11					

RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

1. Report particulars concerning rents received included in Accounts 454 and 455.

2. Minor rents may be grouped by classes.

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

represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 or 455.

4. Designate if lessee is an associated company.

5. Provide a subheading and total for each account.

Line No.	Item (a)	Description of Property (b)	Amount of Revenue for Year (c)
15	ACCOUNT 454		
16	SBC Telephone Company	Poles	3,196,646
17	Verizon Telephone Company	Poles	1,883,473
18	Century Telephone Company	Poles	71,073
19	Cable Television Companies and Internet Connection	Poles	3,333,676
20	Other Miscellaneous Pole Rentals:		
21	5 Various Telephone Companies Operating		
22	in the Company Service Area	Poles	171,840
23	Miscellaneous Rentals, Including Utility		
24	Property Leased to Various Parties		
25	Throughout the Company's Service Area	Various	2,775,089
26	Lease Rev- Michigan Electric Transmission Company	Transmission Rights	10,041,000
27		of Way	
28	Total Account 454		21,472,797
29			
30	ACCOUNT 455 - None		
31			
32			

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.

the power development of the respondent supplying the water or water power sold.

3. Designate associated companies.

2. In column (c) show the name of

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 (d)
1	None			
2				
3				
4				
5				
6				
7	TOTAL			

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 operations 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 installing and	
13	removing temporary services	\$2,378,060
14		
15	OTHER ELECTRIC REVENUES - ACCOUNT 456	
16	Retail Open Access	24,519,006
17	Sub Station Maintenance Rev- Non Consumers Equipment	222,592
18	Rate of Return Billed to Others	3,367,381
19	Network Wholesale Revenue	1,000,534
20	Sales and Use Tax Discount	320,191
21	Other Electric Revenue	669,386
22		
23		
24		
25		
26		
27		
28		\$30,099,090
29		
30		
31		
32	Total Account 456	
33		
34	TOTAL	\$32,477,150

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		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	METC LLC			75,214,016				
2	MISO			7,703,753				
3	AEP			4,485,030				
4	PJM			2,350,131				
5	Remarked Transm.			-1,118,965				
6	Recoverable Transm.			-2,812,343				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL			85,821,622				

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FOOTNOTE DATA			

Schedule Page: 332 Line No.: 5 Column: d

Remarketed transmission capacity sold to various counterparties.

Schedule Page: 332 Line No.: 6 Column: d

Represents the portion of 2004 transmission expense deferred to account 182 as a regulatory asset under the provisions of Public Act 141.

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 column 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 connecting 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 replaced under terms of the lease or for 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:

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Bankers Leasing Corp	Vehicles, Office Equipment, EDP Equipment, Material Handling Equipment, Tools & Garage Equipment, Lab & Instrument Equipment, Construction & Maintenance Equipment and Communications Equipment (Note 1)	
Merrill Lynch	Office Furniture (Note 4)	
Verizon	Joint Pole Rentals	2013(P)
SBC, Michigan	Joint Pole Rentals	
1016 Sixteenth Street NW Venture	Office Space - Washington DC	
Consumsan Company, LLC C/O Kin Properties	Lansing Service Center	
Consumsan Company, LLC C/O Kin Properties	Saginaw Service Center	
Walter Neller Enterprises	Office Space - Mail Remittance	

** See Electric Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

LEASE RENTALS CHARGED (Continued)

Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable 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, whichever 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 cancellable leases will not be cancelled when estimating the remaining charges.

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property (d)	Expense To Be Paid by Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease (Estimate if Not Known) (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
4,091,186(O)	O&M, T	8,729,288				(Note 3)	4,331,876
		815,075		1,344,740		(Note 3)	
		585,943				589	
		1,573,406				589	
		79,091				921	
		32,800				(Note 3)	
		45,574				(Note 3)	
		43,389				(Note 3)	

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES		
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Phyleo Realty Co	Storage Area - Jackson	
Douglas & Lois Nagel	Storage - Kentwood	
Great Lakes Motor Coach	Office Space - Belmont	
Derek R. Lone	Storage - Benzonia	
C.E. Financial Services, L.L.C.	Ludington Service Center	
Jack Stover	South Monroe Service Center	
GE Capital Fleet Services	Vehicles (Note 1)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)		
General American Transportation Corp	Railroad Tank Cars (Note 5)	2005(P)
Coal Supply	Railroad Cars (Note 5)	2008(P)
Coal Supply II	Railroad Cars (Note 5)	2012(P)
Fuel Supply Trust (FSTX)	Railroad Cars (Note 5)	2015(P)
General American Transportation Corp	Railroad Tank Cars (Note 5)	2005(P)
Provident Commercial Group (DJJ)	Railroad Cars (Note 5)	2004(P)
Babcock & Brown Rail Leasing	Railroad Cars (Note 5)	2007(P)
Babcock & Brown Rail Leasing	Railroad Cars (Note 5)	2009(P)
Mitsui Rail Capital	Railroad Cars (Note 5)	2009(P)
GATX Rail Corporation	Railroad Cars (Note 5)	2006(P)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expense To Be Paid by Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease (Estimate if Not Known) (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2)	179,584				(Note 3)	
		141,006				(Note 3)	
		61,337				(Note 3)	
		52,742				(Note 3)	
		134,496				(Note 3)	
		77,474				(Note 3)	
		212,903				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)							
1,442,490 (O)	O&M T	351,000		2,356,512		151	265,200
9,532,341 (O)	O&M T I	1,137,154		18,404,591		151	3,912,901
9,455,321 (O)	O&M T I	1,332,640		13,403,399		151	10,857,862
38,004,357 (O)	O&M T I	3,997,599		32,441,256		151	43,973,594
1,442,490 (O)	O&M T I	307,050		1,775,550		151	160,200
16,551,612 (O)	O&M T I	801,000		7,896,080		151	0
13,593,159 (O)	O&M T I	1,245,456		1,245,456		151	2,629,292
22,814,286 (O)	O&M T I	1,461,240		1,461,240		151	9,613,742
16,121,700 (O)	O&M T I	694,350		694,350		151	6,326,300
10,799,319 (O)	O&M T I	754,299		754,299		151	1,874,600

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) The lease is on a sale leaseback contract. The lease term is for ten years. At the end of the lease, the Company has the option to purchase the furniture for its fair market value, return the equipment to the lessor and pay costs associated with the removal of the furniture, or renew the lease at the then current market prices. Also, the Company has the right to purchase the furniture at the end of five years or return it with a penalty of 21.5 percent of the furniture cost.
- (5) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				638,434
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6					
7	COMPANY COMMUNICATION SERVICES				
8	Learning Center LTD				22,765
9	Miscellaneous under \$5000 (41 items)				13,797
10					
11	EMPLOYEE'S RELOCATION EXPENSE				
12	Cendant Mobility Service				352,829
13	Company Reimbursed Employee Expenses				292,224
14					
15	EXEMPT VACATION LIABILITY				
16	To Accrue Vacation Earned				660,482
17					
18	BOARD OF DIRECTORS FEES				559,368
19					
20	OTHER				
21	Various Banks-Service Charges				648,261
22	Company Labor and Expenses-Commercial Services				207,153
23	Billing Credits				-177,950
24	Miscellaneous expenses under 5000 (48 items)				24,145
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				3,241,508

**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 (Account 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 subaccount 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 (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	-	590,449	765,545	1,355,994
2	Steam Production Plant	54,741,700	-	-	54,741,700
3	Nuclear Production Plant-Depreciation	5,210,200	-	-	5,210,200
	Nuclear Production Plant-Decommissioning	5,907,914	-	-	5,907,914
4	Hydraulic Production Plant-Conventional	1,650,300	-	-	1,650,300
5	Hydraulic Production Plant-Pumped Storage	5,568,700	-	-	5,568,700
6	Other Production Plant	345,600	-	-	345,600
7	Transmission Plant	0	-	-	0
8	Distribution Plant	89,340,800	-	-	89,340,800
9	General Plant	6,614,704	-	-	6,614,704
10	Common Plant-Electric	13,479,666	1,646,825	5,277,720	20,404,211
11	TOTAL	\$182,859,584	\$2,237,274	\$6,043,265	\$191,140,123

B. Basis for Amortization Charges

1 Amortization of Limited Term Plant is based on the life or the original building leases.

2 No change in the rates for accounts 404 and 405.

3 Amortization of Intangible Plant is based on the estimated life of the intangible plant.

4 Total Depreciation and Amortization Expense per Page 115, lines 6 and 7

191,689,153

Total Depreciation and Amortization Expense per Line 11, above

191,140,123

Electric ARO accretion/transition expense recorded in 411.0xx accounts

549,030

5 Common Plant Depreciation and Amortization Expenses:

	Account 403 (b)	Account 404 (c)	Account 405 (d)	Total (e)
A. Allocation of Common Depreciation & Amortization Expenses	13,479,666	1,646,825	5,277,720	20,404,211
B. Allocation of Gas Depreciation Expense	-	-	-	-
Total	13,479,666	1,646,825	5,277,720	20,404,211

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam						
13	310.2	836	55.00		1.58		
14	311.0	195,008	43.00	-5.70	2.54		
15	312.0	837,320	38.00	-7.00	3.04		
16	314.0	224,260	43.00	-6.20	2.40		
17	315.0	79,304	40.00	-6.10	2.69		
18	316.0 & 316.1	16,208	26.00	-8.30	4.74		
19							
20	Total	1,352,936					
21							
22	Campbell #3						
23	310.2	19	39.00		2.37		
24	311.0	196,631	39.00	-5.40	2.60		
25	312.0	313,927	37.00	-5.70	2.88		
26	314.0	60,543	38.00	-5.50	2.72		
27	315.0	44,110	39.00	-5.40	2.61		
28	316.0 & 316.1	5,176	33.00	-6.60	3.22		
29							
30	Total	620,406					
31							
32	Hydro						
33	330.3	41	105.00		2.47		
34	331.0 & 331.3	5,094	71.00		2.15		
35	332.0 & 332.1	47,938	76.00	-30.00	2.70		
36	333.0	5,344	85.00		2.16		
37	334.0	5,447	68.00		2.40		
38	335.0	1,925	45.00		2.64		
39	336.0	64	54.00		2.18		
40							
41	Total	65,853					
42	Ludington Pumped Storg						
43	331.0	16,901	55.00	-47.00	3.23		
44	332.0	97,933	55.00	-47.00	3.27		
45	333.0	41,574	55.00	-47.00	3.91		
46	334.0	2,888	55.00	-47.00	3.25		
47	335.0	1,863	55.00	-47.00	3.57		
48	336.0	1,536	55.00	-47.00	3.22		
49							
50	Total	162,695					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Other						
13	341.0	759	32.00	-5.00	3.76		
14	342.0	401	35.00	-5.00	2.75		
15	344.0	41,665	36.00	-5.00	1.79		
16	345.0	2,474	28.00	-5.00	5.32		
17	346.0	528	18.00	5.00	9.42		
18							
19	Total	45,827					
20							
21	Distribution Prod.						
22	361.2	1,168	60.00	-15.00	2.01	R4	
23	362.2	23,264	50.00	-12.00	2.33	R2	
24							
25	Total	24,432					
26							
27	Distribution - HV						
28	360.4	37,464	75.00		1.38	R3	
29	361.1	12,677	60.00	-15.00	2.01	R4	
30	362.1	194,086	50.00	-12.00	2.33	R2	
31	364.1	3,169	75.00	-90.00	2.62	R3	
32	364.2	160	75.00		1.38	R3	
33	364.3	99,740	60.00	-45.00	2.50	R2.5	
34	364.4	11,300	70.00		1.51	R5	
35	365.2	82,128	60.00	-40.00	2.44	R3	
36	366.1	851	55.00	-20.00	2.29	S3	
37	367.1	3,497	40.00	-10.00	2.81	R2	
38	367.2	5	50.00	1.00	2.10	R2	
39							
40	Total	445,077					
41							
42							
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Distribution						
14	360.2	15,935	60.00		1.50	R2	
15	361.0	28,594	50.00	-15.00	2.17	S0.5	
16	362.0	379,940	38.00	-2.00	2.55	S-.5	
17	364.0	634,896	50.00	-132.00	4.39	R2	
18	365.0	619,251	55.00	-30.00	2.26	R1.5	
19	366.0	57,968	50.00	-30.00	2.46	S0.5	
20	367.0	363,918	45.00	-25.00	2.64	L2	
21	368.0	582,603	40.00	-25.00	2.92	S2	
22	369.1	152,315	45.00	-87.00	3.95	R1	
23	369.2	341,270	40.00	-25.00	3.01	R3	
24	370.0	150,927	29.00	-19.00	3.85	R1	
25	371.0	6,714	12.00	-6.00	8.41	L1	
26	373.0	81,789	30.00	-90.00	6.01	R0.5	
27							
28	Total	3,416,120					
29							
30	General						
31	389.2	190	50.00		11.76	S4	
32	390.0 & 390.1	38,470	40.00	-15.00	5.20	R2	
33	391.0 & 391.1	1,611	27.00	10.00	5.93	S-0.5	
34	391.2 & 391.3	12,071	7.00		24.60	R4	
35	393.0 & 393.1	85	35.00	5.00	8.37	S1.5	
36	394.0 & 394.1	5,306	26.00	10.00	5.67	L2	
37	395.0 & 395.1	4,688	25.00		5.55	S2	
38	396.0	1,758	12.00	20.00	17.50	L1	
39	397.0 & 397.1	35,617	20.00	-10.00	9.21	L2	
40	398.0 & 398.1	1,365	24.00		5.37	L2	
41							
42	Total	101,161					
43							
44							
45							
46							
47							
48							
49							
50							

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: 336 Line No.: 3 Column: b

RESPONSE TO INSTRUCTION 4:

Nuclear Decommissioning (external trust funds) per MPSC Order No. U-11662 (effective January 1, 1999 and revised per the March 31, 2004 report on the adequacy of decommissioning trusts to provide funds for decommissioning).

	Palisades	Big Rock
	-----	-----
Estimated 2003 Cost (000s)	868,014	361,091
Inflation Rate	3.85%	2.80%
Equity Earnings Rate	9.80%	8.50%
Fixed Income Earnings Rate	5.13%	1.50%
Plant Retirement Date	2011	1997

Notes:

The estimated cost excludes incremental spent nuclear fuel storage costs.

Schedule Page: 336 Line No.: 13 Column: e

Non-Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-10754 (effective December 5, 1996). Ludington depreciation rates pursuant to MPSC Order No. U-11724 (effective April 1, 2000).

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) <i>Miscellaneous Amortization</i> (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) <i>Miscellaneous Income Deductions</i> - 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 <u>grouped by classes within the above accounts</u> .		
(c) <i>Interest on Debt to Associated Companies</i> (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) <i>Other Interest Expense</i> (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 - NONE	
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4	426.1 - Donations	
5	United Way Organizations	2,240
6	CE Foundation Contribution/Commitments	749,134
7	Educational Institutions	3,375
8	Various Chambers of Commerce	4,215
9	Youth Programs	12,000
10	Cultural	1,150
11	Other Donations	108,887
12		
13		
14	Total - 426.1	881,001
15		
16	426.3 - Penalties and Other Deductions	
17	ASP - Code of Conduct Fines	97,100
18	Utility Outage Credits	1,909
19	Total - 426.3	99,009
20	426.4 - Expenditures of Civic & Political Activities	
21	Governmental Affairs Activity	2,584,226
22		
23	Total 426.4	2,584,226
24		
25	426.5 - Other Deductions	
26	CMS Energy Costs	197,026
27	Promotional Practices	28,613
28	Loss on Supplemental Retirement Plan Assets	942,034
29	Accretion Expenses - MCV Contract	1,062,000
30	Accretion Expense - Electric Call Options	1,555,683
31	Discriminatory Practices Expense - AR-12	256,022
32	MCV PPA Contract Loss	28,961,175
33	Economic Development Activity	459,445
34	Other Deductions	180,031
35		
36		
37		
38		
39		
40	Total 426.5	33,642,029

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (continued)		
1	Account 430 - INTEREST ON NOTES PAYABLE TO	
2	ASSOCIATED COMPANIES	
3	CMS Midland - Various Rates	201,433
4	Consumers Power Company Financing I	
5	Trust Preferred Securities - 8.36%	6,110,558
6	Consumers Energy Company Financing II -	
7	Trust Preferred Securities - 8.20%	10,144,331
8	Consumers Energy Company Financing III -	
9	Trust Preferred Securities - 9.25%	16,688,145
10	Consumers Energy Company Financing IV -	
11	Trust Preferred Securities - 9.0%	11,597,940
12	Consumers Funding LLC - Securitization Bonds	21,136,115
13	Notes Payable - CMS Energy - Various Rates	2,350,969
14		
15	Total 430.2	68,229,491
16		
17		
18	Account 431 - OTHER INTEREST EXPENSE	
19	Bank One Credit Agreement - Various Rates	1,346,646
20		
21	Customer's Security Deposits - Various Rates	1,821,300
22	Deferred Executive Incentive Compensation	
23	Various Rates	175,414
24	Electric Contingency - Various Rates	2,141,338
25	Gas Customer Choice	58,882
26	Special Retirement Supplement -	468,657
27	PSCR Over/Under Recovery Interest	887,408
28	Unrefunded Bal - Electric	62,845
29	Unrefunded Bal - Gas	206,307
30	Company Transportation - Electric 8.0%	(87,632)
31	Company Transportation - Gas 8.0%	(85,105)
32	GCR Over/Under Recovery Interest	3,377,932
33	Miscellaneous Interest Charges - Various Rates	100,496
34		
35		
36		
37	Total 431	10,474,488

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)

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.

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

reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

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.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. Minor amounts may be grouped by classes if the number of items so grouped is shown.

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. It does not preclude Commission consideration

Line No.	Item (a)	Amount (b)
1	Associations/Industry Dues	\$267,840
2		
3	Lobbying	\$162,372
4		
5	Governmental Affairs Activity	\$2,154,014
6		
7		
8	Total Account 426.4	\$2,584,226
9		
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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 End of 2004/Q4
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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 format 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 (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		228,001	228,001	
3					
4	Minor Items		134,921	134,921	
5					
6					
7	MICHIGAN DEPARTMENT OF MANAGEMENT AND				
8	BUDGET				
9	Payment Intervenor Funding	404,862		404,862	
10					
11	REGULATORY COMMISSION EXPENSE BILLED TO		-1,583	-1,583	
12	OTHERS				
13					
14	Reversal of Prior period accrual of				
15	Regulatory Commission Expense		-900,000	-900,000	
16					
17					
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45					
46	TOTAL	404,862	-538,661	-133,799	

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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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.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	161,419					1
Gas	928	66,582					2
Electric	928	118,863					3
Gas	928	16,058					4
							5
							6
							7
Electric	928	206,480					8
Gas	928	198,382					9
							10
Electric	928	-1,583					11
							12
							13
							14
Electric	928	-900,000					15
							16
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		-133,799					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/Period of Report End of 2004/Q4
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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	49,726,590		
4	Transmission			
5	Distribution	28,056,174		
6	Customer Accounts	26,870,994		
7	Customer Service and Informational	4,042,014		
8	Sales	1,053,600		
9	Administrative and General	24,655,129		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	134,404,501		
11	Maintenance			
12	Production	20,232,034		
13	Transmission			
14	Distribution	16,747,695		
15	Administrative and General	170,051		
16	TOTAL Maint. (Total of lines 12 thru 15)	37,149,780		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	69,958,624		
19	Transmission (Enter Total of lines 4 and 13)			
20	Distribution (Enter Total of lines 5 and 14)	44,803,869		
21	Customer Accounts (Transcribe from line 6)	26,870,994		
22	Customer Service and Informational (Transcribe from line 7)	4,042,014		
23	Sales (Transcribe from line 8)	1,053,600		
24	Administrative and General (Enter Total of lines 9 and 15)	24,825,180		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	171,554,281	59,915,830	231,470,111
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	2,642,211		
32	Transmission	5,760,944		
33	Distribution	33,735,623		
34	Customer Accounts	23,908,109		
35	Customer Service and Informational	666,403		
36	Sales	174,781		
37	Administrative and General	18,797,680		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	85,685,751		
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	1,533,161		
44	Transmission	998,809		
45	Distribution	14,113,033		
46	Administrative and General	73		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	16,645,076		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminating and Processing (Total of lines 31 thru	4,175,372			
53	Transmission (Lines 32 and 44)	6,759,753			
54	Distribution (Lines 33 and 45)	47,848,656			
55	Customer Accounts (Line 34)	23,908,109			
56	Customer Service and Informational (Line 35)	666,403			
57	Sales (Line 36)	174,781			
58	Administrative and General (Lines 37 and 46)	18,797,753			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	102,330,827	34,344,197	136,675,024	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	273,885,108	94,260,027	368,145,135	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	30,693,662	61,660,421	92,354,083	
66	Gas Plant	12,444,976	24,321,088	36,766,064	
67	Other (provide details in footnote):	998,647	2,978,059	3,976,706	
68	TOTAL Construction (Total of lines 65 thru 67)	44,137,285	88,959,568	133,096,853	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	10,422,034	4,967,454	15,389,488	
71	Gas Plant	1,832,427	2,258,595	4,091,022	
72	Other (provide details in footnote):				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	12,254,461	7,226,049	19,480,510	
74	Other Accounts (Specify, provide details in footnote):				
75	LABOR BILLED TO OTHERS (143)	1,072,734	4,108,872	5,181,606	
76	LABOR BILLED TO ASSOC CO (146)	10,224,665	2,793,630	13,018,295	
77	STORES EXPENSE (163)	9,400,239	-8,870,305	529,934	
78	CLEARING ACCOUNTS (184)	197,396,567	-196,694,008	702,559	
79	DEFERRED DEBITS (186)	216,843	62,390	279,233	
80	INJURIES AND DAMAGES (228)	3,440,285	349,853	3,790,138	
81	JOB WORK (416)	1,962,040	7,833,959	9,795,999	
82	NON UTILITY OPERATIONS (417)	231,505	196,957	428,462	
83	OTHER INCOME DEDUCTIONS (426)	556,462	261,750	818,212	
84	OTHER MISCELLANEOUS	19,006	-488,742	-469,736	
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	224,520,346	-190,445,644	34,074,702	
96	TOTAL SALARIES AND WAGES	554,797,200		554,797,200	

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>
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COMMON UTILITY PLANT AND EXPENSES

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.

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 provisions relate, including explanation of basis of allocation and factors used.

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.

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.

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	74,427,019	70,868,608	145,295,627
389.1	Land	2,855,016	1,368,380	4,223,396
389.2	Right of Way	20,426	11,619	32,045
390.0	Structures & Improvements	79,376,175	66,670,146	146,046,321
390.1	Structures & Improvements - Leased	8,942,890	7,261,135	16,204,025
391.0	Office Furniture & Equipment	4,678,087	4,454,425	9,132,512
391.1	Office Furniture & Equipment - Mass	883,676	841,427	1,725,103
391.2	Computer Equipment	23,041,521	21,939,889	44,981,410
391.3	Computer Equipment - Mass	8,302,823	7,905,859	16,208,682
392.0	Transportation Equipment	2,009,411	1,913,340	3,922,751
392.3	Equipment Installed on Leased Vehicles	6,931	6,599	13,530
393.0	Stores Equipment	131,975	125,666	257,641
393.1	Stores Equipment - Mass	92,488	88,066	180,554
394.0	Tools, Shop & Garage Equipment	1,678,412	1,598,165	3,276,577
394.1	Tools, Shop & Garage Equipment - Mass	1,262,976	1,202,592	2,465,568
395.0	Laboratory Equipment	845,176	804,768	1,649,944
395.1	Laboratory Equipment - Mass	1,321,232	1,258,063	2,579,295
396.0	Power Operated Equipment	869,447	827,878	1,697,325
397.0	Communication Equipment	27,344,404	16,483,780	43,828,184
397.1	Communication Equipment - Mass	2,997,209	1,397,560	4,394,769
398.0	Miscellaneous Equipment	858,552	817,504	1,676,056
398.1	Miscellaneous Equipment - Mass	780,272	742,967	1,523,239
		-----	-----	-----
	Total	242,726,118	208,588,436	451,314,554
		=====	=====	=====

NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2004 submitted to the Property Accounting Department.

Account 397 is allocated on the Radio Base Station Survey and 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/Period of Report End of <u>2004/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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.

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 provisions relate, including explanation of basis of allocation and factors used.

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.

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.

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2004:

Balance at Beginning of Year	242,020,210
Depreciation Accrual for 2004 Charged to:	
Account 403 Electric (A)	13,479,665
Account 404 Electric	1,646,825
Account 405 Electric	5,284,042
Account 403 Gas (A)	11,464,557
Account 404 Gas	1,523,220
Account 405 Gas	5,032,323

Total Depreciation Accrual	38,430,632

Net Charge for Plant Retired:	
Book Cost of Plant Retired	34,484,198
Cost of Removal	166,833
Salvage	(134,773)

Total Net Charges	34,516,258

Net Additions (Reductions) Resulting from Transfers and/or Adjustments of Property Between Departments	(382,054)

Balance at End of Year	245,552,530
	=====
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2004: (B)	
Electric	130,604,301
Gas	114,948,229

Total	245,552,530
	=====

3. Expenses Applicable to Common Utility Property are not Maintained as Such. These Expense are Generally Allocated via Clearing Accounts on the Basis of Floor Space Occupied, Hourly Use of Transportation and Other

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
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 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>			
<p>Equipment and the Basis of Electric and Gas Utilization.</p> <p>(A) Account 403 Expenses Allocated Based on December 31, 2004 Common Utility Allocation of Original Cost by Department.</p> <p>(B) Based on Decemeber 31, 2004 Common Utility Allocation of Original Cost by Department.</p>			

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<p>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 \$25,000, including payments for legislative services, except those which should be reported in Account</p>			<p>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.</p>		
Line No.	Name and Address (a)	Description of Services (b)	Basis of Charges (c)	Charges for the Year (d)	
				Amount	Dept/Account
1	A & K 22312 Garrison St Suite #2 Detroit, MI 48124-2228	Consulting Services	Fee & Expenses	63,900	920E, 921E&G
2	Acro Services Corporation 17187 N Laurel Park Drive Livonia, MI 48152	Technical Services	Fee & Expenses	8,265,990	Various
3	Administrative Controls 525 Avis Drive Suite #2 Ann Arbor, MI 48108	Consulting Services	Fee & Expenses	388,997	184
4	AG&E Inc. 405-A Parkway Drive Greensboro, NC 2740 1116	Consulting/ Technical Services	Fee & Expenses	394,313	107E, 543E
5	AGP & Associates 6105 Jefferson Avenue Midland, MI 48640	Professional Advertising Services	Fee & Expenses	66,974	912G
6	Air Improvement Resources 47298 Sunnybrook Lane Suite 103 Novi, MI 48374	Consulting Services	Fee & Expenses	58,789	184
7	Apcompower Inc P O Box 392 Bath, MI 48808	Consulting Services	Fee & Expenses	367,856	107E
8	Arcadis G&M Inc 41511 Eleven Mile Road Dept 547 Novi, MI 48374	Consulting Services	Fee & Expenses	914,695	184
9	Babcock & Wilcox 20 S Vanburen Ave Barberton, OH 44203	Engineering/ Consulting Services	Fee & Expenses	22,984,675	107, 108, 512E
10	Barr Engineering Company 8300 Norman Center Drive Minneapolis, MN 55437 1026	Consulting/ Technical Services	Fee & Expenses	721,182	184, 543E
11	Barris Sott Denn & Driker 211 W Fort St 15th Floor Detroit, MI 48226	Consulting Services	Fee & Expenses	26,006	228E
12	Black & Veatch 2200 Commonwealth Blvd Ann Arbor, MI 48105	Engineering Services	Fee & Expenses	3,800,936	107E, 511E, 521E
13	Blasland, Bouck & Lee, Inc. 6723 Towpath Road P.O. Box 66 Syracuse, NY 13214-0066	Professional Services	Fee & Expenses	67,562	107E
14	Bleakley Cypher Parent Warren 50 Monroe N. W. Suite 700 East Grand Rapids, MI 49503	Legal Services	Fee & Expenses	92,658	228E&G
15	BP&R Engineering Inc 1161 6 Mile Road Comstock Park, MI 49321	Engineering Services	Fee & Expenses	727,668	184
16	Buford Goff & Associates 1331 Elmwood Ave Columbia, SC 29201	Engineering Services	Fee & Expenses	306,202	184
17	Chemithon Enterprises, Inc. 5430 W. Marginal Way SW Seattle, WA 98106-1598	Technical Consultant	Fee & Expenses	387,295	107E, 512E
18	Cleveland Inspection Services 6 Miles SE on HWY 64 Box 100 Cleveland OK 74020	Professional Services	Fee & Expenses	121,356	107E, 108E

19	* CMS Energy 330 Town Ctr Dr Fairlane Pl Dearborn, MI 48126	Management Services	Fee & Expenses	2,562,953	242, 920 E&G, 923 E&G
20	* CMS Enterprises One Energy Plaza Jackson, MI 49201	Professional Services	Fee & Expenses	1,079,676	107, 146, 184, 228G, 426E, 920E&G, 921E&G, 923E&G
21	* CMS Enterprises - Datamart One Energy Plaza Jackson, MI 49201	Professional Services	Fee & Expenses	522,586	879E
22	Commonwealth Associates Inc P O Box 1124 Jackson, MI 49204	Consulting Services	Fee & Expenses	36,429	543E, 539E
23	Commonwealth Cultural Resources Group Inc. 2530 Spring Arbor Road Jackson, MI 49203	Technical Services	Fee & Expenses	33,497	107E, 537E
24	Corporate Vision Concepts 20096 76th Street South Haven, MI 49090	Technical Services	Fee & Expenses	118,850	184, 506E
25	Cummins & Barnard Inc 5405 Data Court Suite 100 Duluth, MN 55802	Consulting Services	Fee & Expenses	133,505	107E, 184, 511E
26	Deloitte & Touche 2200 Ross Ave, Suite 1600 Dallas, TX 6778	Consulting Services	Fee & Expenses	133,460	184, 923G
27	Dykema Gossett & Trigg 35th Floor 400 Renaissance CTR Detroit, MI 48243	Legal Services	Fee & Expenses	44,757	182E, 228E
28	Elexco Land Services 106 Huron BLDV Suite A Marysville, MI 48040	Consulting Services	Fee & Expenses	203,331	107, 184
29	Envirollogic Technologies, Inc. 2960 Interstate Parkway Kalamazoo, MI 49048	Professional Consulting Services	Fee & Expenses	75,942	108E
30	Environmental Consulting & Technology 220 Bagley Ave, Suite 600 Detroit, MI 48226	Technical/ Consulting Services	Fee & Expenses	766,816	184G
31	Environmental Elements Corp. 3700 Koppers St. Baltimore, MD 21227	Engineering Services	Fee & Expenses	84,825	107
32	Environmental Solution Professional LLC 1240 Eagle Point Road Clark Lake, MI 49234	Consulting Services	Fee & Expenses	184,250	107E, 184
33	Environmental Systems Corporation 200 Tech Center Drive Knoxville, TN 37912	Consulting Services	Fee & Expenses	136,500	107E, 502E
34	Envision Telephony Inc. 520 Pike Street, Ste. 1600 Seattle, WA 98101	Professional Services	Fee & Expenses	79,296	107, 303
35	EPIC-MRA 4710 W. Saginaw Hwy, Ste. 5 Lansing, MI 48917	Professional Services	Fee & Expenses	27,700	146
36	Ernst & Young LLC 8484 Westpark Drive McLean, VA 22102	Consulting/ Audit Services	Fee & Expenses	2,398,776	146, 146E, 181, 184, 242 923E&G, 926E&G
37	* ES Services 212 West Michigan Ave Jackson, MI 49201	Professional/ Engineering Services	Fee & Expenses	1,603,981	107E, 184E
38	Exponent Inc P O Box 200283, Dept 002 Dallas, TX 75320	Consulting Services	Fee & Expenses	135,290	228E
39	Fitzgerald Henne & Assoc., Inc. 3125 Sovereign Dr., Ste. D Lansing, MI 48911	Consulting Services	Fee & Expenses	57,713	107E, 108E
40	Fossil Energy Research 23342 C South Pointe Laguna Hills, CA 92653	Engineering Services	Fee & Expenses	87,804	107E, 506E
41	Gartner Group P O Box 911319 Dallas, TX 753911	Consulting Services	Fee & Expenses	96,600	184
42	General Engineering Lab, LLC P.O. Box 30712 2040 Savage Road Charleston, SC 29417	Technical Services	Fee & Expenses	64,393	108, 108E
43	Golf Project Management Inc 1776 Park Trail NE Grand Rapids, MI 49526	Professional Services	Fee & Expenses	183,110	184E
44	Gourdie Fraser & Associates 124 West State St P O Box 927 Traverse City, MI 498685 0927	Professional/ Consulting/Survey Services	Fee & Expenses	65,011	184

45	Heath Consultants 100 Tosca Dr. Stoughton, MA 02072	Consulting Services	Fee & Expenses	378,005	874E&G
46	Hewitt Associates 100 Half Day Road Lincolnshire, IL 60015	Actuarial Services	Fee & Expenses	571,404	146, 184, 242, 923E&G 926, 926E&G
47	Holland Engineering, Inc. 418 East 8th Street Holland, MI 49423	Engineering Services	Fee & Expenses	575,492	107E&G, 856G
48	ISH Inc 690 Fremont Ave, Suite 3 Sunnyvale, CA 94087	Consulting Services	Fee & Expenses	144,009	184
49	Jacobs & Clevenger 401 N Wabash Suite 620 Chicago, IL 60601-1692	Consulting Services	Fee & Expenses	694,447	879G, 417G
50	James W Dempsey, Attorney At Law PLLC 3795 Maidstone Road Jackson, MI 49203	Legal Services	Fee & Expenses	38,706	228E
51	Jan X-Ray Services, Inc. 8500 E. Michigan Ave. Parma, MI 49269	Technical Consulting	Fee & Expenses	28,673	184
52	JMW3 LLC 2410 Heronwood Drive Bloomfield, MI 48302	Professional Consulting	Fee & Expenses	250,400	146, 920, 921, 923G
53	Kelley Drye & Warren 101 Park Ave New York, NY 10178	Professional Services	Fee & Expenses	42,022	181, 920E&G
54	Kleinschmidt & Associates 75 Main Street P O Box 576 Pittsfield, ME 04967	Technical/ Consulting Services	Fee & Expenses	155,146	537E, 539E
55	Krech Ojard & Assoc. 227 W. First Street, Ste. 200 Duluth, MN 55802	Professional Services	Fee & Expenses	26,455	107E
56	Lacey & Jones LLP 600 S Adams Road Suite 300 Birmingham, MI 48009	Legal Services	Fee & Expenses	38,473	228E&G
57	Lamps Inc 13760 Noel Road Suite 930 Dallas, TX 75240	Technical/ Engineering Services	Fee & Expenses	76,757	107E, 108E, 184E, 186 242G, 814, 850, 864
58	Larkin Enterprises Inc 17 Carriage Lane Hampden, ME 49202	Professional Services	Fee & Expenses	237,829	184
59	Lawler Matusky & Skelly Engineers LLP 10207 Lucas Road Woodstock, IL 60098	Consulting Services	Fee & Expenses	90,606	107E, 537E
60	Loadspring Solutions Inc. 15 Union Street #401 Lawrence, MA 01840	Technical Services	Fee & Expenses	76,620	184
61	Longenecker & Assoc., Inc. P.O. Box 3094 Del Mar, CA 92014	Consulting Services	Fee & Expenses	40,186	108E
62	Loomis Ewert Edere Parsley Davis & Gott 232 S Capitol Avenue, Suite 1000 Lansing, MI 48933	Legal Services	Fee & Expenses	1,165,213	182E, 923E
63	Louis Berger Group, Inc. 120 Halsted St. East Orange, NJ 07018	Technical Consulting Services	Fee & Expenses	74,584	537E
64	Mar/Tec 5437 Trager Road P O Box 3331 Traverse City, MI 49685	Consulting Services	Fee & Expenses	1,009,403	184
65	Marcoux Allen Abbott Schomer & Bower PC 145 S Jackson Street Jackson, MI 49201	Legal Services	Fee & Expenses	75,128	228E
66	Marshall & Stevens, Inc. 1011 E. Touhy Ave., Ste. 400 Des Plaines, IL 60018	Consulting Services	Fee & Expenses	25,542	923E&G
67	Material Testing Consultants 693 Plymouth NE Grand Rapids, MI 49505	Consulting Services	Fee & Expenses	138,144	107E, 501E, 543E
68	Mayer Brown Rowe & Maw LLP 190 S LaSalle Street Chicago, IL 60603	Legal Services	Fee & Expenses	32,453	920E&G, 921
69	Mc Alvey & Associates 120 West Ottawa Street Lansing, MI 48933	Consulting Services	Fee & Expenses	36,000	426, 580E
70	Meridian Consulting Group 5 Riverway #300 Houston, TX 77056	Professional Services	Fee & Expenses	233,342	184, 920E&G, 921E&G
71	Micon, Inc. 8950 South 52nd St., Ste. 210 Tempe, AZ 85284	Consulting Services	Fee & Expenses	343,474	184, 901G, 903E&G

72	Mid American Inspection SVCS 1206 Effie Road P O Box 1427 Gaylord, MI 49734	Technical Services	Fee & Expenses	113,931	184
73	Midwestern Audit Services 900 Wilshire, Ste. 350 Troy, MI 48084-1694	Collection Services	Fee & Expenses	575,492	107E&G, 856G
74	Miller Canfield Paddock & Stone 150 W Jefferson Detroit, MI 48226	Legal Services	Fee & Expenses	71,532	181, 920, 921, 923E
75	Mitsui Babcock Energy Services Limited P O Box 888194 Atlanta, GA 30356	Engineering Services	Fee & Expenses	176,783	107E
76	Morrow & Company, Inc. 909 Third Avenue Accounting Dept - 20th Floor New York, NY 10022	Professional Services	Fee & Expenses	124,186	184, 920E&G, 921E&G
77	Natural Resource Group Inc 1000 IDS Center 80 South Eight Street Minneapolis, MN 55402	Consulting Services	Fee & Expenses	89,100	107E
78	Natural Resource Technology 23713 W. Paul Road Pewaukee, WI 53072	Technical Consulting Services	Fee & Expenses	103,017	107E
79	NCO Financial Systems One Jackson Square, Suite 650 Jackson, MI 49202	Collection Services	Fee & Expenses	5,029,814	903E&G
80	Nexus Energy Software 233 Needham Street Newton, MA 02164	Technical Services	Fee & Expenses	256,749	903G, 909E
81	Niku Corporation Niku Education Services 305 Main Street Redwood City, CA 94063	Professional Services	Fee & Expenses	109,885	184
82	Novak Engineering Inc 2919 Wildwood Ave Jackson, MI 19202	Engineering Services	Fee & Expenses	105,111	107E
83	Nuclear Management Company 700 1st Street Hudson, WI 54016	Management Services	Fee & Expenses	142,071,902	135E, 232, 926
84	Parsons Engineering Inc. of Michigan 999 Oakmont Plaza Dr., Ste. 420 Westmont, IL 60559	Consulting Services	Fee & Expenses	59,841	146
85	Philip Environmental 210 W Sand Bank RD, P O Box 230 Columbia, IL 62236	Consulting Services	Fee & Expenses	71,713	184
86	Pillsbury Winthrop, LLP One Battery Park Plaza New York, NY 10004	Legal Services	Fee & Expenses	133,209	181, 920E&G
87	Price Waterhouse Cooper LLP 400 Renaissance Center Detroit, MI 48243	Consulting Services	Fee & Expense	3,150,016	146, 181, 920E&G, 923G
88	Resource Connection Inc 695 Town Center Drive Suite 600 Costa Mesa, CA 92626	Professional Services	Fee & Expenses	166,420	184
89	Risk Management, Inc. Board of Trade Building 141 W. Jackson Blvd., Ste. 1800A Chicago, IL 60093	Consulting Services	Fee & Expenses	84,000	851G, 920E&G, 921E&G
90	Robert Half International Inc 5720 Stoneridge Drive Suite 3 Pleasanton, CA 94588	Professional Services	Fee & Expenses	467,364	146, 184, 920E&G, 921E&G
91	Roose Service 2373 Musser Road Mancelona, MI 49659	Consulting Services	Fee & Expenses	66,929	107E, 816G, 832G
92	Sargent & Lundy 55 East Monroe Street Chicago, IL 60603	Professional Services	Fee & Expenses	413,768	107E, 146, 184E 920E&G, 921E&G
93	Sheridan Surveying Company 4629 Page Avenue Michigan Center, MI 49503	Survey Services	Fee & Expenses	144,260	184
94	Sigma Technologies 27421 Holiday Lane Perrysburg, OH 43551	Consulting Services	Fee & Expenses	728,079	184, 184E, 583, 584
95	Skadden Arps Slate Meagher Flom 919 Third Avenue New York, NY 10022-9931	Legal Services	Fee & Expenses	29,710	181, 920E&G
96	Soil and Material Testing 43980 Plymouth Oak BLVD Plymouth, MI 48170	Technical/ Consulting Services	Fee & Expenses	673,253	107E, 108E, 146, 184, 242E&G, 834G, 853G
97	South Bend Medical Foundation 530 N Lafayette Blvd South Bend, IN 46601	Professional Services	Fee & Expenses	36,032	108, 524E, 926E&G

98	SSOE Inc 1001 Madison Ave Toledo, OH 43624	Engineering Services	Fee & Expenses	251,764	107E
99	STS Consultants 7402 Westshire Drive Suite 100 Lansing, MI 48917	Consulting/ Engineering Services	Fee & Expenses	473,850	108E, 184, 502E
100	Sullivan Ward Bone Tyler & Asher PC 25800 Northwestern Hwy, Box 22 Southfield, MI 48037	Legal Services	Fee & Expenses	195,148	228E&G
101	TCF Leasing Inc 11100 Wayzata BLVD Suite 801 Minnetonka, MN 55305	Professional Services	Fee & Expenses	81,750	184
102	The Brattle Group, Inc. 44 Brattle Street Cambridge, MA 02138-3736	Consulting Services	Fee & Expenses	27,579	556E
103	Thielsch Engineering 195 Francis Avenue Cranston, RI 02910	Professional Engineering Services	Fee & Expenses	26,151	513
104	TLG Services Inc 148 New Milford Road East Bridgewater, CT 06752	Consulting Services	Fee & Expenses	81,937	108E, 923E
105	Venator Consulting Group, Inc. 888 W. Big Beaver Rd., Ste. 450 Troy, MI 48084	Professional Services	Fee & Expenses	62,110	146, 920E&G, 921E&G
106	Warner Norcross & Judd 2000 Town Center, Suite 2700 Southfield, MI 48075	Legal Services	Fee & Expenses	72,639	228E
107	Watson Wyatt & Company One Northern Plaza Suite 500 Southfield, MI 48034	Consulting Services	Fee & Expenses	467,963	146, 923E&G
108					
109			TOTAL	214,065,605	

SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company.
2. In column (b) describe the affiliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).
4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Antrim Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	see Notes (1)	25,475
2	CMS Bay Area Pipeline LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	14,658
3	CMS Capital LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	67,715
4	CMS Electric and Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	6,708
5	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	2,044,190
6	CMS Energy Resource Management Co	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	583,958
7	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	10,139
8	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	2,370,699
9	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	316,681
10	CMS Generation Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	514,842
11	CMS Generation Filer City Operating Co	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	5,417
12	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	337
13	CMS Generation Operating Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	57,767
14	CMS Generation Operating Co II, Inc	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	57,511
15	CMS Grands Lacs LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	7,117
16	CMS International Operating Company	CMS Enterprises Sub, 100%	Emp Benefits	(1)	0
17	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	104,218
18	CMS Land Company	CMS Enterprises Sub, 100%	Professional Svcs	(1)	83,843
19	CMS Midland Holdings Company	Consumers Sub, 100%	Professional Svcs	(1)	9,406
20	CMS Midland, Inc	Consumers Sub, 100%	Professional Svcs	(1)	12,978
21	CMS Resource Development Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	6,097
22	CMS Texas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	3,138
23	Consumers Campus Holdings LLC	Consumers Sub, 100%	Professional Svcs	(1)	6,841
24	Consumers Nuclear Services LLC	Consumers Sub, 100%	Professional Svcs	(1)	70,109
25	Craven County Plant	CMS Enterprises, 50%	Professional Svcs	(1)	4,989
26	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	27,100
27	Dearborn Industrial Generation Plant	CMS Energy, 100%	Professional Svcs	(1)	599
28	EnerBank U.S.A.	CMS Enterprises Sub, 100%	Professional Svcs, Constr Svcs	(1)	194,434
29			Emp Benefits		
30	ES Services Company	Consumers Sub, 100%	Professional Svcs, Constr Svcs	(1)	758,384
31	Genesee Power Station	CMS Enterprises, 50%	Professional Svcs	(1)	(5,537)
32	Grayling Generating Station	CMS Enterprises, 50%	Professional Svcs	(1)	2,134
33	Jackson Pipeline Company	CMS Enterprises, 75%	Professional Svcs	(1)	11,483
34	MEC Development Corporation	Consumers Sub, 100%	Professional Svcs	(1)	1,793
35	Midland Cogeneration Venture	Consumers, 49%	Fac Cost, Gas Transp & Storage	(1), 489,495	12,760,648
36			Property Lease, Property Taxes		
37	T.E.S Filer City Station	CMS Enterprises, 50%	Professional Svcs	(1)	4,430
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55	NOTES:				
56	(1) Accounts 920, 921, 923-926, 930,				
57	931, 935, 408, 456, 495				
58					20,140,301

SUMMARY OF COSTS BILLED TO 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.
419	841	146	198,024	224,340	Full Cost	1
419	306	146	37,193	52,157	Full Cost	2
419	2,504	146	292,107	362,326	Full Cost	3
419	535	146	24,924	32,167	Full Cost	4
419	79,736	146,184	18,753,165	20,877,091	Full Cost	5
419	9,086	146	1,386,101	1,979,145	Full Cost	6
419	147	146	12,434	22,720	Full Cost	7
419	47,030	146	9,177,694	11,595,423	Full Cost	8
419	9,055	146	1,591,881	1,917,617	Full Cost	9
419	23,597	146	1,900,999	2,439,438	Full Cost	10
419	1,250	146	595,353	602,020	Full Cost	11
419	13	146	2,055	2,405	Full Cost	12
419	2,981	146	715,067	775,815	Full Cost	13
419	1,788	146	324,099	383,398	Full Cost	14
419	81	146	26,040	33,238	Full Cost	15
419	398	146	62,906	63,304	Full Cost	16
419	3,611	146	492,781	600,610	Full Cost	17
419	3,533	146	709,704	797,080	Full Cost	18
419	131	146	11,906	21,443	Full Cost	19
419	205	146	20,706	33,889	Full Cost	20
419	1,066	146	156,309	163,472	Full Cost	21
419	329	146	48,106	51,573	Full Cost	22
419	92	146	8,144	15,077	Full Cost	23
419	1,725	146	82,775	154,609	Full Cost	24
419	77	146	8,529	13,595	Full Cost	25
419	3,495	146	482,511	513,106	Full Cost	26
419	10	146	19,385	19,994	Full Cost	27
419	11,188	146	867,850	1,073,472	Full Cost	28
						29
419	11,954	146	1,153,565	1,923,903	Full Cost	30
419	11	146	194,451	188,925	Full Cost	31
419	31	146	3,374	5,539	Full Cost	32
419	173	146	85,346	97,002	Full Cost	33
419	27	146	2,359	4,179	Full Cost	34
418, 419	450,624	146	513,563	13,724,835	Full Cost	35
						36
419	74	146	7,004	11,508	Full Cost	37
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	667,704		39,968,410	60,776,415		58

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company.
 2. In column (b) describe the affiliation (percentage ownership, etc.).
 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends declared, etc.).
 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Bay Area Pipeline LLC	CMS Enterprises Sub, 100%	Gas Transportation	501	3,814,702
2					
3	CMS Energy Corporation	Parent Company	Corporate Costs, External Auditing Services, Restricted Stock	920,921,923	1,691,966
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5					
6					
7	CMS Energy Resource Management Co	CMS Enterprises Sub, 100%	Gas Purchases	803	2,028,562
8					
9	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services Datamart O&M	556,851,879 912,921,923	1,288,690
10					
11					
12	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Administrative Services	921	632
13					
14	CMS Generation Company	CMS Enterprises Sub, 100%	Administrative Services		
15					
16	CMS Land Company	CMS Enterprises Sub, 100%	Purchase of Substation Sites		
17					
18	ES Services Company	Consumers Sub, 100%	Engineering Services		
19					
20	Genesee Power Station	CMS Enterprises, 50%	Energy Purchases	555	15,946,667
21					
22	Grayling Generating Station	CMS Enterprises, 50%	Energy Purchases	555	17,848,546
23					
24	Midland Cogeneration Venture	Consumers, 49%	Energy Purchases	555	591,456,196
25					
26	T.E.S. Filer City Station	CMS Enterprises, 50%	Energy Purchases	555	32,978,511
27					
28					
29					
30					
31					
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41					
42					
43					
44					
45					
46					
47					
48					
49	Total				667,054,472

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.
				3,814,702	Full Cost	1
426	722,008	146,184,242	148,979	2,562,953	Full Cost	2
						3
						4
						5
						6
		242	651,037	2,679,599	Full Cost	7
						8
426	75,487	107,146,181	154,865	1,519,042	Full Cost	9
		184,228				10
						11
				632	Full Cost	12
						13
		184	139,630	139,630	Full Cost	14
						15
		107	71,625	71,625	Full Cost	16
						17
416	1,735,949			1,735,949	Full Cost	18
						19
				15,946,667	Full Cost	20
						21
				17,848,546	Full Cost	22
						23
				591,456,196	Full Cost	24
						25
				32,978,511	Full Cost	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
						48
	2,533,444		1,166,136	670,754,052		49