

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2011



Report of Independent Auditors

To the Board of Directors and Management:

We have audited the accompanying balance sheets of Consumers Energy Company as of December 31, 2011 and 2010 and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2011 and 2010 and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

A handwritten signature in black ink, reading 'PricewaterhouseCoopers LLP'.

February 23, 2012

MICHIGAN PUBLIC SERVICE COMMISSION

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

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

Report submitted for year ending: December 31, 2011																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <table><tr><td><u>Name:</u></td><td>Thomas J. Webb</td><td><u>Title:</u></td><td>Executive VP and CFO</td></tr><tr><td><u>Address:</u></td><td colspan="3">One Energy Plaza</td></tr><tr><td><u>City:</u></td><td>Jackson</td><td><u>State:</u></td><td>MI <u>Zip:</u> 49201</td></tr><tr><td><u>Telephone, Including Area Code:</u></td><td colspan="3">(517) 788-0351</td></tr></table>		<u>Name:</u>	Thomas J. Webb	<u>Title:</u>	Executive VP and CFO	<u>Address:</u>	One Energy Plaza			<u>City:</u>	Jackson	<u>State:</u>	MI <u>Zip:</u> 49201	<u>Telephone, Including Area Code:</u>	(517) 788-0351		
<u>Name:</u>	Thomas J. Webb	<u>Title:</u>	Executive VP and CFO														
<u>Address:</u>	One Energy Plaza																
<u>City:</u>	Jackson	<u>State:</u>	MI <u>Zip:</u> 49201														
<u>Telephone, Including Area Code:</u>	(517) 788-0351																
If the utility name has been changed during the past year: <u>Prior Name:</u> <u>Date of Change:</u>																	
Two copies of the published annual report to stockholders: <table><tr><td>[X]</td><td>were forwarded to the Commission</td></tr><tr><td>[]</td><td>will be forwarded to the Commission</td></tr></table> <u>on or about</u>		[X]	were forwarded to the Commission	[]	will be forwarded to the Commission												
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Annual reports to stockholders: <table><tr><td>[X]</td><td>are published</td></tr><tr><td>[]</td><td>are not published</td></tr></table>		[X]	are published	[]	are not published												
[X]	are published																
[]	are not published																

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 241-0967 or cantinh@michigan.gov OR forward correspondence to:

**DLARA/MPSC
Regulated Energy Division (Heather Cantin)
4300 W Saginaw
Lansing, MI 48917**

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
4300 W Saginaw
Lansing, MI 48917

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

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
4300 W Saginaw
Lansing, MI 48917

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

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

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

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

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

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

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

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
4300 W Saginaw
Lansing, MI 48917

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

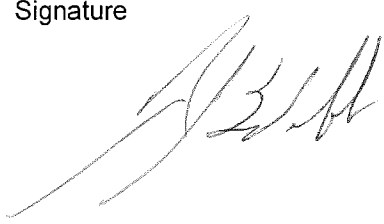
- III.** Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V.** Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI.** Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII.** Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII.** When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
4300 W Saginaw
Lansing, MI 48917
- IX.** Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X.** Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI.** Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII.** Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII.** A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

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

MPSC FORM P-521

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company		02 Year of Report December 31, 2011
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) June 15, 2015
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da,Yr) June 15, 2015
02 Title Executive Vice President and Chief Financial Officer		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2011
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;">GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</p> <p>General Information 101</p> <p>Control Over Respondent & Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117</p> <p>Statement of Retained Earnings for the Year 118-119</p> <p>Statement of Cash Flows 120-121</p> <p>Notes to Financial Statements 122-123</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201</p> <p>Nuclear Fuel Materials 202-203</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213</p> <p>Electric Plant Held for Future Use 214</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228-229</p> <p>Extraordinary Property Losses 230B</p> <p>Unrecovered Plant and Regulatory Study Costs 230B</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock 252</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2011
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
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Hydroelectric Generating Plant Statistics (Large Plants)	406-407	RESUBMISSION	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	RESUBMISSION	
Generating Plant Statistics (Small Plants)	410-411	RESUBMISSION	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2011
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
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Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
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Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
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Preliminary Survey and Investigation Charges	231A-B	NONE	
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Number of Electric Department Employees	234N	NOT APPLICABLE	
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Name of Respondent Consumers Energy Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2011																										
LIST OF SCHEDULES (Electric Utility) (Continued)																													
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<p align="center">MPSC SCHEDULES (Continued)</p> <table border="0"> <tr> <td>Lease Rentals Charged</td> <td align="center">333A-D</td> <td colspan="2" rowspan="12">NONE</td> </tr> <tr> <td>Expenditures for Certain Civic, Political and Related Activities</td> <td align="center">341</td> </tr> <tr> <td>Extraordinary Items</td> <td align="center">342</td> </tr> <tr> <td>Charges for Outside Professional and Other Consultative Services</td> <td align="center">357</td> </tr> <tr> <td>Summary of Costs Billed to Associated Companies</td> <td align="center">358-359</td> </tr> <tr> <td>Summary of Costs Billed from Associated Companies</td> <td align="center">360-361</td> </tr> <tr> <td>Monthly Transmission System Peak Load</td> <td align="center">400</td> </tr> <tr> <td>Changes Made or Scheduled to be Made in Generating Plant Capacities</td> <td align="center">412</td> </tr> <tr> <td>Steam-Electric Generating Plants</td> <td align="center">413A-B</td> </tr> <tr> <td>Hydroelectric Generating Plants</td> <td align="center">414-415</td> </tr> <tr> <td>Pumped Storage Generating Plants</td> <td align="center">416-418</td> </tr> <tr> <td>Internal Combustion Engine and Gas Turbine Generating Plants</td> <td align="center">420-421</td> </tr> </table>				Lease Rentals Charged	333A-D	NONE		Expenditures for Certain Civic, Political and Related Activities	341	Extraordinary Items	342	Charges for Outside Professional and Other Consultative Services	357	Summary of Costs Billed to Associated Companies	358-359	Summary of Costs Billed from Associated Companies	360-361	Monthly Transmission System Peak Load	400	Changes Made or Scheduled to be Made in Generating Plant Capacities	412	Steam-Electric Generating Plants	413A-B	Hydroelectric Generating Plants	414-415	Pumped Storage Generating Plants	416-418	Internal Combustion Engine and Gas Turbine Generating Plants	420-421
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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) 4/16/2012	Year of Report December 31, 2011
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Thomas J. Webb, Executive Vice President and Chief Financial Officer</p> <p>One Energy Plaza</p> <p>Jackson, MI 49201</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Incorporated in Michigan, January 22, 1968</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric</p> <p>Gas</p> <p>All within the State of Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

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) 4/16/2012	Year of Report December 31, 2011
CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p>			
<p>CMS Energy Corporation owns 100% of Consumers Energy Company's outstanding common stock.</p>			

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) 4/16/2012	Year of Report December 31, 2011
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

DEFINITIONS

1. See the Uniform of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

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

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

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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) 4/16/2012	Year of Report December 31, 2011		
OFFICERS AND EMPLOYEES					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	John G. Russell (1) President and Chief Executive Officer	950,000	1,149,500 8,820 2,610,452 32,460	A B C D	4,751,232
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	675,000	490,050 8,820 816,298 26,598	A B C D	2,016,766
3	James E. Brunner (1) Senior Vice President	433,000	314,358 8,820 665,432 17,916	A B C D	1,439,526
4	John M. Butler (1) Senior Vice President	373,000	248,232 23,520 490,990 62,523	A B C D	1,198,265
5	David G. Mengebier (1) Senior Vice President	342,000	227,601 8,820 336,000 9,827	A B C D	924,248
6	Daniel J. Malone Senior Vice President	340,000	226,270 0 550,512 44,963	A B C D	1,161,745
1	Footnote Data				
2	The above listed officers are those officers that are included in CMS Energy Corporation's annual Proxy Statement filed with the Securities and Exchange Commission				
3	(1) These employees are also employees of CMS Energy Corp. or its subsidiaries and accordingly the appropriate portion of their compensation is charged to these companies.				
4					
5					
Compensation Type Codes: A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
DIRECTORS			
<p>1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Meribel S. Ayres	Lighthouse Consulting Group, LLC, Washington D.C.	9	80,833
2 Jon E. Barfield	The Bartech Group, Inc., Livonia, Michigan	9	79,667
3 Stephen E. Ewing	Franklin, Michigan	9	75,500
4 Richard M. Gabrys	Detroit, Michigan	9	83,500
5 David W. Joos** Chairman of Board	Okemos, Michigan	9	185,000
6 Philip R. Lochner, Jr. ***	Greenwich, Connecticut	9	109,000
7 Michael T. Monahan***	Monahan Enterprises, LLC, Bloomfield Hills, Michigan	9	92,500
8 John G. Russell President and CEO	One Energy Plaza, Jackson, Michigan	9	0
9 Kenneth L. Way***	Naples, Florida	9	84,500
10 John B. Yasinsky***	Bonita Springs Florida	9	89,000
<p><u>Footnote Data</u></p> <p>Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings.</p> <p>¹ Fees are prorated to each company on the Massachusetts formula.</p>			

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SECURITY HOLDERS AND VOTING POWERS
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books not closed prior to end of the year.</p>
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p align="center">Total: 84,108,789</p> <p align="center">By Proxy: 84,108,789</p>
<p>3. Give the date and place of such meeting:</p> <p>May 21, 2011</p> <p>Jackson, Michigan</p>

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SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,550,388	84,108,789	441,599	0
5	TOTAL number of security holders	1,429	1	1,428	0
6	TOTAL votes of security holders listed below	84,483,492	84,108,789	374,703	0
7	<u>1. (A) Largest Security Holders</u>				
8	CMS Energy Corporation	84,108,789	84,108,789		
9	One Energy Plaza				
10	Jackson, MI 49201				
11	Cede & Co*	365,253		365,253	
12	Box 222, Bowling Green Station				
13	New York, NY 10274				
14	Charles M Pettee TOD Gail Densie Heldke	2,100		2,100	
15	1027 Midway Rd				
16	Norhbrook, IL 60062-3935				
17	Alan L Johns	1,340		1,340	
18	1254 Fountain Drive				
19	Columbus, OH 43221				
20	William R Houghton and Elizabeth P Houghton, Joint Tenants	1,310		1,310	
21	310 N. Rolling Oaks				
22	San Antonio, TX 78253				
23	John Reynold Dahl	1,000		1,000	
24	5200 N Flagler Drive #2405				
25	West Palm Beach, FL 33407				
26	Sarah E Hamilton	1,000		1,000	
27	900 Chapman St				
28	Ionia, MI 48846				
29	Albert E Maass & Marilyn J Maass Jt Ten	1,000		1,000	
30	317 Oriole Ave SE				
31	Stuart, FL 34996				
32	Helen L Weber	900		900	
33	4919 Apache Ave				
34	Sierra Vista, AZ 85650				
35	Faith L Costello & JoMarie Costell, Joint Tenants	800		800	
36	12632 Topaz St				
37	Garden Grove, CA 92845				
38	Total Votes - 10 Largest Stockholders	84,483,492	84,108,789	374,703	0
39	* Nominee--Represents various brokers and banks				
40					
41	<u>1. (B) Security Holdings of Officers and Directors</u>				
42	D. W. Joos Chairman of the Board	0		0	
43	J. G. Russell Chief Executive Officer	0		0	
44	M. J. Ayres Director	0		0	
45	J. E. Barfield Director	0		0	
46	R. M. Gabrys Director	0		0	
47	P. R. Lochner, Jr. Director	0		0	
48	M. T. Monahan Director	0		0	
49	K. L. Way Director	10		10	
50	J. B. Yasinsky Director	10		10	
51	S. E. Ewing Director	0		0	
52	Total Votes - Officers and Directors	20	0	20	0
<p>RESPONSE TO INSTRUCTION # 2 No security, other than stock, carries voting rights.</p> <p>RESPONSE TO INSTRUCTION #3 No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.</p> <p>RESPONSE TO INSTRUCTION #4 Not applicable</p>					

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IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<ol style="list-style-type: none"> 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected. 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page. 			

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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

None

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

None

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

On October 14, 2011, Consumers Energy purchased the Ludington Service Center, located in Ludington, Michigan, from C.E. Financial Services, LLC for \$1,373,649. The journal entries to clear the 102 account were filed with the Commission on February 2, 2012.

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

Bank of America Leasing and Capital, LLC. Delivery of 35 trucks occurred in the third quarter of 2011 under schedule 4 of the existing open ended lease with Bank of America. Schedule 4 was dated June 3, 2011. The acquisition cost was \$0.9 million. The lease term is for seven years with a 10% residual value.

Huntington National Bank. Consumers Energy entered into a lease agreement dated June 27, 2011 for the delivery of two trailers and eleven heavy trucks. Delivery occurred in the third quarter of 2011 with an acquisition cost of \$2.5 million. The lease term is for 10 years with a 10% residual value.

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

None

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

Consumers' authorization to issue short-term securities (used herein as that term is defined by FERC) through June 30, 2012 was granted by FERC on May 26, 2010 in Docket No. ES10-33-000, and its authorization to issue long-term securities was granted on May 26, 2010 in Docket No. ES10-34-000. Orders in those dockets authorized Consumers to have outstanding at any one time up to \$1 billion of secured and unsecured short-term debt securities and up to \$1 billion in collateral or credit support and authorized Consumers to issue up to \$1.1 billion of secured and unsecured long-term debt securities and up to \$1.1 billion in collateral or credit support. Both of these authorizations went into effect July 1, 2010 for the two-year period ending June 30, 2012 and assume an interest rate of 7.0%. The long-term authorization was amended prospectively by letter order issued June 15, 2011. From that date through June 30, 2012 Consumers is authorized to issue up to an additional \$1.4 billion of secured and unsecured long-term debt securities at interest rates of up to 10% for the additional \$1.4 billion. Thus, Consumers is authorized to issue up to a total of \$2.5 billion of secured and unsecured long-term debt securities and up to \$1.1 billion in collateral or credit support over the period ending June 30, 2012.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

Waiver of FERC's competitive bid/negotiated placement requirements was also granted in the long-term securities order discussed above and was in place for the entire quarter for all long-term securities issuances.

On March 31, 2011, Consumers Energy entered into a new five-year \$500 million revolving credit agreement, secured by First Mortgage Bonds, replacing a similar agreement which was due to expire on March 30, 2012.

In May 2011, Consumers utilized the Michigan Strategic Fund for the issuance of \$68 million and \$35 million of tax-exempt Michigan Strategic Fund Variable Rate Limited Obligation Revenue Bonds. The initial interest rate, which resets weekly, was 0.26 percent for the \$68 million bond issuances and 0.28 percent for the \$35 million bond issuances. The bonds, which are backed by letters of credit and collateralized by First Mortgage Bonds, are subject to optional tender by the holders that would result in remarketing. Consumers used the proceeds to redeem \$103 million of tax-exempt bonds in May 2011.

On September 9, 2011, Consumers Energy entered into a new three-year \$30 million letter of credit reimbursement agreement, secured by First Mortgage Bonds, replacing a similar agreement which was due to expire on September 21, 2011.

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

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

None

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

Consumers' union wage scale adjustments for 2011 were as follows: Total general increase was \$1,960,000. Total cost-of-living allowance increase was \$2,678,000.

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

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

See Notes to Consolidated Financial Statements.

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

See Notes to Consolidated Financial Statements.

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) 4/16/2012	Year of Report December 31, 2011
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IMPORTANT CHANGES DURING THE YEAR (Continued)
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11. ESTIMATED INCREASE OR DECREASE IN ANNUAL REVENUES DUE TO IMPORTANT RATE CHANGES: STATE EFFECTIVE DATE AND APPROXIMATE AMOUNT OF INCREASE OR DECREASE FOR EACH REVENUE CLASSIFICATION. STATE THE NUMBER OF CUSTOMERS AFFECTED.

Two important rate changes were implemented in 2011.

Gas Rate Case U16418 - Order date May 26, 2011

Approved Annual Rate Increase:

Residential	\$ 31 million
General Service	
Transport	
Total	<u>\$ 31 million</u>

Number of Customers Affected: Approximately 1.7 million

Electric Rate Case U16794 - Order date December 6, 2011

Approved Annual Rate Increase:

Residential	\$ 70 million
Secondary	\$ 32 million
Primary	\$ 11 million
Lighting & Unmetered	\$ 1 million
Self-Generation	
ROA	<u>\$ 4 million</u>
Total	\$ 118 million

Number of Customers Affected: Approximately 1.8 million

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	13,952,586,441	14,528,206,826
3	Construction Work in Progress (107)	200-201	566,209,852	780,708,040
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		14,518,796,293	15,308,914,866
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	5,790,157,526	6,073,452,940
6	Net Utility Plant (Enter total of line 4 less 5)		8,728,638,767	9,235,461,926
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab (120.1)		0	0
8	Nuclear Fuel Materials & Assemblies - Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel under Capital Leases (120.6)		0	0
12	(Less) Acc. Prov. of Amort. of Nuclear Fuel Assemblies (120.5)	202-203	44,286,408	0
13	Net Nuclear Fuel (Enter total of line 7-11 less 12)		(44,286,408)	0
14	Net Utility Plant (Enter total of lines 6 and 13)		8,684,352,359	9,235,461,926
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	15,171,255	15,379,976
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,468,932	1,522,545
20	Investments in Associated Companies (123)	222-223	34,167,493	34,624,642
21	Investments in Subsidiary Companies (123.1)	224-225	851,619,959	710,941,339
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	4,137,639
24	Other Investments (124)	222-223	5,688,651	4,567,199
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		57,733,662	76,315,546
29	Special Funds (Non-Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Total of lines 18 thru 21, 23 thru 31)		962,912,088	844,443,796
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	46,667,568	20,129,074
36	Special Deposits (132-134)	---	4,954,403	13,031,381
37	Working Fund (135)	---	17,498	7,353
38	Temporary Cash Investments (136)	222-223	18,600,000	56,200,000
39	Notes Receivable (141)	226A	76,312,026	22,957,765
40	Customer Accounts Receivable (142)	226A	82,604,405	115,597,364
41	Other Accounts Receivable (143)	226A	48,158,046	65,048,026
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	22,891,126	32,951,147
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	6,235,524	10,055,623
45	Fuel Stock (151)	227	123,954,820	164,100,747
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	99,865,143	88,147,158
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	4,131,545	9,191,878

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	0	4,137,639
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	941,345,284	929,325,964
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	22,262,643	28,591,603
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	11,104	15,417
60	Rents Receivable (172)	---	128,837	1,541,632
61	Accrued Utility Revenues (173)	---	0	0
62	Misc Current and Accrued Assets (174)	230A	295,362,977	288,241,453
63	Derivative Instrument Assets (175)		602,373	1,911,461
64	(Less) LT Portion of Derivative Inst. Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		1,748,323,070	1,777,005,113
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	19,120,087	18,074,277
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets	232	2,128,820,999	2,709,528,614
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	0	0
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	---	9,737	2,541
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	1,484,328	4,233,832
79	Def. Losses from Disposition of Utility Plant (187)	235	0	0
80	Research, Devel. and Demonstration Expend (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)	237	51,649,333	44,137,224
82	Accumulated Deferred Income Taxes (190)	234	1,254,306,562	1,378,083,483
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		3,455,391,046	4,154,059,971
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		14,850,978,563	16,010,970,806

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) 4/16/2012	Year of Report December 31, 2011
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	44,159,900	44,159,900
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	386,028,613	386,028,613
7	Other Paid-In Capital (208-211)	253	2,469,013,613	2,594,013,613
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	23,718,573	23,718,573
11	Retained Earnings (215, 215.1, 216)	118-119	463,771,333	554,273,903
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(325,429)	(390,730)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	317,445	(1,740,260)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		4,180,334,792	4,393,714,356
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,875,000,000	3,875,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	167,747,648	135,531,416
21	Other Long-Term Debt (224)	256-257	401,433,024	282,700,000
22	Unamortized Premium on Long-Term Debt (225)	---	1,165,600	1,004,828
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	5,308,063	4,407,281
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		4,440,038,209	4,289,828,963
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		188,166,407	167,101,394
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		48,580,355	50,118,663
29	Accumulated Prov. for Pensions and Benefits (228.3)		1,079,788,549	1,227,884,214
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		21,268,755	28,888,830
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	LT Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		244,182,500	253,611,847
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,581,986,566	1,727,604,948
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		325,991,830	386,613,199
39	Notes Payable to Associated Companies (233)	260B	27,395,393	27,395,393
40	Accounts Payable to Associated Companies (234)	260B	10,904,568	10,968,633
41	Customer Deposits (235)		33,300,943	37,003,473
42	Taxes Accrued (236)	262-263	176,208,988	281,095,868
43	Interest Accrued (237)		72,899,288	72,825,139
44	Dividends Declared (238)		490,981	490,981
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)			
47	Tax Collections Payable (241)		2,611,654	(2,236,823)
48	Misc. Current and Accrued Liabilities (242)		133,925,097	142,730,747
49	Obligations Under Capital Leases -Current (243)		23,423,398	24,082,800
50	Derivative Instrument Liabilities (244)			
51	(Less) LT Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges			
54	Federal Income Taxes Accrued for Prior Years (246)			
55	State and Local Taxes Accrued for Prior Years - (246.1)			
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		3,279,968	3,066,956
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		21,071,694	3,424,298
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		831,503,802	987,460,664
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		36,926,750	34,755,850
61	Accumulated Deferred Investment Tax Credits (255)	266-267	49,201,517	45,680,278
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	169,107,358	283,381,925
64	Other Regulatory Liabilities	278	807,362,821	976,808,581
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)			
67	Accum. Deferred Income Taxes-Other Property (282)		1,773,835,724	2,070,587,259
68	Accum. Deferred Income Taxes-Other (283)	272-277	980,681,024	1,201,147,982
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		3,817,115,194	4,612,361,875
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		14,850,978,563	16,010,970,806

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) 4/16/2012	Year of Report December 31, 2011
STATEMENT OF INCOME FOR THE YEAR				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....</p>				
Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,229,847,144	6,148,681,252
3	Operating Expenses			
4	Operation Expenses (401)	320-323	4,256,143,406	4,263,593,957
5	Maintenance Expenses (402)	320-323	256,242,030	195,244,386
6	Depreciation Expenses (403)	336-337	415,334,298	395,701,942
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	24,551,238	20,062,843
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,344,487	5,344,484
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits		82,969,949	137,400,456
13	(Less) Regulatory Credits		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	205,629,805	204,003,140
15	Income Taxes-Federal (409.1)	262-263	68,670,283	(30,879,443)
16	-Other (409.1)	262-263	31,050,205	23,366,116
17	Provision for Deferred Income Taxes (410.1)	234,272-276	1,519,209,064	1,500,396,845
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	1,349,139,030	1,242,183,548
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(3,521,239)	(1,829,550)
20	(Less) Gains from Disp. of Utility Plant (411.7)	270A-B		
21	Losses from Disposition of Utility Plant (411.6)	235A-B		
22	(Less) Gains from Disposition of Allowances		4,015	53,686
23	Losses from Disposition of Allowances			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,512,480,481	5,470,167,942
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		717,366,663	678,513,310

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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
3,897,742,795	3,788,272,671	2,332,104,349	2,360,408,581			2
						3
2,429,053,271	2,380,522,285	1,827,090,135	1,883,071,672			4
215,089,467	161,854,311	41,152,563	33,390,075			5
294,593,024	281,496,630	120,741,274	114,205,312			6
0	0	0	0			7
15,823,415	12,722,840	8,727,823	7,340,003			8
5,338,329	5,338,326	6,158	6,158			9
0	0	0	0			10
0	0	0	0			11
82,969,949	137,400,456	0	0			12
0	0	0	0			13
145,236,604	146,276,710	60,393,201	57,726,430			14
71,258,975	(34,570,172)	(2,588,692)	3,690,729			15
23,993,724	15,402,254	7,056,481	7,963,862			16
893,151,230	922,327,352	626,057,834	578,069,493			17
794,580,134	720,193,784	554,558,896	521,989,764			18
(2,881,330)	(1,230,427)	(639,909)	(599,123)			19
0	0	0	0			20
0	0	0	0			21
4,015	53,686	0	0			22
0	0	0	0			23
0	0	0	0			24
3,379,042,509	3,307,293,095	2,133,437,972	2,162,874,847	0	0	25
518,700,286	480,979,576	198,666,377	197,533,734	0	0	26

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		717,366,663	678,513,310
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	9,168,677	9,957,114
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	7,743,684	8,904,783
33	Revenues From Nonutility Operations (417)	282	1,625,241	1,560,894
34	(Less) Expenses of Nonutility Operations (417.1)	282	1,489,578	1,585,740
35	Nonoperating Rental Income (418)	282	618,895	619,195
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(65,301)	12,476
37	Interest and Dividend Income (419)	282	5,506,524	5,484,745
38	Allowance for Other Funds Used During Construction (419.1)	282	6,405,674	5,190,854
39	Miscellaneous Nonoperating Income (421)	282	27,227,286	34,447,286
40	Gain on Disposition of Property (421.1)	280	142,932	80,674
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		41,396,666	46,862,715
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	108,684	109,306
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	10,478,761	6,384,875
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	275,308	38,465
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	3,102,122	3,258,474
49	Other Deductions (426.5)	340	21,031,183	9,676,661
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		34,996,058	19,467,781
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	295,983	296,814
53	Income Taxes - Federal (409.2)	262-263	4,356,066	13,362,731
54	Income Taxes - Other (409.2)	262-263	730,310	2,117,432
55	Provision for Deferred Income Taxes (410.2)	234,272-276	5,442,837	5,579,722
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	9,282,175	10,854,619
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		1,543,021	10,502,080
60	Net Other Income and Deductions <i>(total of lines 41, 50 & 59)</i>		4,857,587	16,892,854
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	229,864,471	221,280,293
63	Amort. Of Debt Disc. And Expense (428)	256-257	4,414,349	5,613,368
64	Amortization of Loss on Reacquired Debt (428.1)		8,420,345	8,553,264
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	160,772
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	10,586,986	12,538,487
68	Other Interest Expense (431)	340	6,067,640	16,572,243
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,669,972	3,194,347
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		255,523,047	261,202,536
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		466,701,203	434,203,628
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items <i>(total line 73 less line 74)</i>		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes <i>(Enter Total of lines 75 less line 76)</i>		0	0
78	Net Income <i>(Enter Total of lines 71 and 77)</i>		466,701,203	434,203,628

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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) 4/16/2012	Year of Report December 31, 2011
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
Line No.	Electric Utility	Gas Utility	
1 Debits to Account 410 from:			
2 Account 190	409,184,224	272,864,296	
3 Account 281	0	0	
4 Account 282	274,713,934	188,024,561	
5 Account 283	209,253,072	165,168,977	
6 Account 284	0	0	
7 Reconciling Adjustments			
8 TOTAL Account 410.1 (on pages 114-115 line 17)	893,151,230	626,057,834	
9 TOTAL Account 410.2 (on page 117 line 55)			
10 Credits to Account 411 from:			
11 Account 190	330,434,167	319,746,630	
12 Account 281	0	0	
13 Account 282	120,684,400	45,218,209	
14 Account 283	343,461,567	189,594,057	
15 Account 284	0	0	
16 Reconciling Adjustments			
17 TOTAL Account 411.1 (on page 114-115 line 18)	794,580,134	554,558,896	
18 TOTAL Account 411.2 (on page 117 line 56)			
19 Net ITC Adjustment:			
20 ITC Utilized for the Year DR	0	0	
21 ITC Amortized for the Year CR	(2,881,330)	(639,909)	
22 ITC Adjustments:			
23 Adjust last year's estimate to actual per filed return			
24 Other (specify)			
25 Net Reconciling Adjustments Account 411.4*	(2,881,330)	(639,909)	
26 Net Reconciling Adjustments Account 411.5**			
27 Net Reconciling Adjustments Account 420***			

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).				
Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	682,048,520	5,253,514	687,302,034	2
	0	0	0	3
	462,738,495	80,616	462,819,111	4
	374,422,049	108,707	374,530,756	5
	0	0	0	6
				7
0	1,519,209,064			8
		5,442,837		9
				10
	650,180,797	8,959,855	659,140,652	11
	0	0	0	12
	165,902,609	164,967	166,067,576	13
	533,055,624	157,353	533,212,977	14
	0	0	0	15
				16
0	1,349,139,030			17
		9,282,175		18
				19
	0		0	20
	(3,521,239)		(3,521,239)	21
				22
				23
				24
0	(3,521,239)	0		25
		0		26
		0		27

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OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2005	177,708,935	Tax Sharing	21,626,422	2010	156,082,513	
2			F				
3			F				
4	2006	24,449	Tax Sharing			24,449	
5			F				
6	2008	57,477	Tax Sharing			57,477	
7			F				
8							
9							
10							
11							
12							
13							
14							
15							
16							
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38							
39	Total	177,790,861		21,626,422		156,164,439	

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR			
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.			
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).			
3. State the purpose and amount for each reservation or appropriation of retained earnings.			
4. List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.			
5. Show dividends for each class and series of capital stock.			
6. Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)			
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.			
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.			

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1			
2	Balance-Beginning of Year		408,480,553
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		0
7			
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		466,766,504
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(1,444,595)
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		(1,444,595)
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		(1,679,177)
24	\$4.16 preferred stock		(284,756)
25			
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(1,963,933)
27			
28			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
29	Dividends Declared-Common Stock (Account 438)			
30				
31	Dividends Declared-Common Stock		(374,300,000)	
32				
33				
34	TOTAL Dividends Declared-Common Stock (Account 438)		(374,300,000)	
35				
36				
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		497,538,529	
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
38				
39	TOTAL Appropriated Retained Earnings (Account 215)		0	
40				
41				
42				
43				
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		56,735,374	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		56,735,374	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		554,273,903	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(325,429)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		(65,301)	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (<i>Dissolved subsidiaries - transferred to 216</i>)			
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(390,730)	

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STATEMENT OF CASH FLOWS		
<p>1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p>		<p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p>
Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	466,701,203
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	528,199,972
5	Amortization of capital leases and debt	36,528,717
6	Other non-cash operating activities	61,853
7	Regulatory Return on Capital Expenditures	(200,563)
8	Deferred Income Taxes (Net)	166,230,696
9	Investment Tax Credit Adjustment (Net)	(3,521,239)
10	Net (Increase) Decrease in Receivables	90,999,432
11	Net (Increase) Decrease in Inventory	(16,769,826)
12	Net (Increase) Decrease in Allowances Inventory	(287,397)
13	Net Increase (Decrease) in Payables and Accrued Expenses	116,768,756
14	Net (Increase) Decrease in Other Regulatory Assets	45,889,016
15	Net Increase (Decrease) in Other Regulatory Liabilities	62,263,516
16	(Less) Allowance for Other Funds Used During Construction	6,405,674
17	(Less) Undistributed Earnings from Subsidiary Companies	(65,301)
18	Other:	
19	Prepayments	(6,328,960)
20	Changes in Other Assets and Liabilities	(161,655,296)
21		
22	Net Cash Provided by Operating Activities (Total of lines 2 thru 21)	1,318,539,507
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(748,639,660)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	(125,647,484)
29	Gross Additions to Nonutility Plant	0
30	(Less) Allowance to Other Funds Used During Construction	0
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(874,287,144)
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38	Costs to Retire Property	(55,853,348)
39	Investments in and Advances to Assoc. and Subsidiary Companies	(32,216,232)
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	0
43	Miscellaneous Investments	(15,641,073)
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investment Securities (a)	0

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STATEMENT OF CASH FLOWS (Continued)		
4. Investing Activities	5. Codes used:	
(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123.	(a) Net proceeds or payments.	
(b) Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.	(b) Bonds, debentures and other long-term debt.	
	(c) Include commercial paper.	
	(d) Identify separately such items as investments, fixed assets, intangibles, etc.	
	6. Enter on pages 122-123 clarifications and explanations.	
Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Used in Investing Activities	
57	(Total of lines 34 thru 55)	(977,997,797)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long Term Debt (b)	0
62	Preferred Stock	
63	Common Stock	
64	Other:	
65	Contribution from Stockholder	125,000,000
66	Net Increase in Short-Term Debt (c)	0
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	125,000,000
71		
72	Payments for Retirement of:	
73	Long Term Debt (b)	(43,102,172)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77	Payment of Capital Leases	(23,677,854)
78	Net Decrease in Short-Term Debt (c)	0
79	Other Financing	(3,369,412)
80	Dividends on Preferred Stock	(1,963,933)
81	Dividends on Common Stock	(374,300,000)
82	Net Cash Provided by Financing Activities	
83	(Total of lines 70 thru 81)	(321,413,371)
84		
85	Net Increase in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	19,128,339
87		
88	Cash and Cash Equivalents at Beginning of Year	70,239,469
89		
90	Cash and Cash Equivalents at End of Year	89,367,808

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
<p>1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p>					
Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	12,652,895			(10,829,940)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	49,584			425,777
3	Preceding Year to Date Changes in Fair Value	3,060,561	0		(5,041,432)
4	Total (lines 2 and 3)	3,110,145			(4,615,655)
5	Balance of 219 at End of Preceding Year	15,763,040	0		(15,445,595)
6	Balance of Account 219 at Beginning of Current Year	15,763,040	0		(15,445,595)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	(2,756,433)	0		1,180,390
8	Current Year to Date Changes in Fair Value	3,646,532	0		(4,128,194)
9	Total (lines 7 and 8)	890,099	0		(2,947,804)
10	Balance of Account 219 at End of Current Year	16,653,139	0		(18,393,399)

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)							
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)		
1	0	0	1,822,955				
2	0	0	475,361				
3		0	(1,980,871)				
4	0	0	(1,505,510)		(1,505,510)		
5	0	0	317,445				
6	0	0	317,445				
7	0	0	(1,576,043)				
8	0	0	(481,662)				
9	0	0	(2,057,705)		(2,057,705)		
10	0	0	(1,740,260)				

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

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Consumers Energy Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2011, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

Accumulated deferred income taxes are classified as current and non-current for U.S. GAAP financial reporting purposes by presenting net current assets and liabilities separate from net non-current assets and liabilities on the balance sheet in accordance with ASC 740, Income Taxes. To comply with USOA, deferred income tax assets are reported as non-current deferred debits separate from deferred income tax liabilities, which are classified and reported as non-current deferred credits.

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

ASC 740-10 requires interest and penalties, if applicable, to be accrued on differences between tax positions recognized in our financial statements and the amount claimed, or expected to be claimed, on the tax return. Consumers' policy for U.S. GAAP financial reporting purposes is to include interest and penalties accrued, if any, on uncertain tax positions as part of income tax expense in the income statement. To comply with USOA, interest expense and penalties, if any, attributable to uncertain tax positions are included in Account 431, Interest Expense and Account 426.3, Penalties, respectively.

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Prepaid Property Taxes

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

Debt

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

Decommissioning

Revenues associated with decommissioning are classified as operating revenues for U.S. GAAP reporting and as regulatory debits for depreciation and amortization under the USOA.

Other Reclassifications

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

1: SIGNIFICANT ACCOUNTING POLICIES

Corporate Structure: Consumers is a combination electric and gas utility that provides service to customers in Michigan's Lower Peninsula. Consumers manages its business by the nature of services it provides and operates principally in two business segments: electric utility and gas utility.

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

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

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

Alternative-Revenue Programs: Under electric and gas rate case orders issued by the MPSC in 2009 and 2010, Consumers was granted authority to implement revenue decoupling mechanisms. The electric revenue decoupling mechanism adjusts customer rates to collect or refund the change in marginal revenue arising from the difference between the level of average sales per customer adopted in the electric rate case order and actual average sales per customer. The gas revenue decoupling mechanism is similar, but does not adjust customer rates for changes in sales volumes resulting from weather fluctuations. Consumers accounts for these programs as alternative-revenue programs that meet the criteria for recognizing the effects of decoupling adjustments on revenue as electricity and gas are delivered. For details on Consumers' decoupling mechanisms, see Note 6, Regulatory Matters.

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In September 2009, the MPSC approved an energy optimization incentive mechanism that provides a financial incentive if the energy savings of Consumers' customers exceed annual targets established by the MPSC. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC.

Self-Implemented Rates: Unless prohibited by the MPSC upon a showing of good cause, Consumers is allowed to self-implement new energy rates six months after a new rate case filing if the MPSC has not issued an order in the case. The MPSC then has another six months to issue a final order. If the MPSC does not issue a final order within that period, the filed rates are considered approved. If the MPSC issues a final order within that period, the rates that Consumers self-implemented may be subject to refund, with interest. Consumers recognizes revenue associated with self-implemented rates. If Consumers considers it probable that it will be required to refund a portion of its self-implemented rates, then Consumers records a provision for revenue subject to refund. For details on Consumers' self-implemented rates, see Note 6, Regulatory Matters.

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

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

Contingencies: Consumers records estimated liabilities for contingencies on its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed. This policy also applies to any fees incurred on behalf of employees and officers under indemnification agreements; such fees are billed directly to Consumers.

Debt Issuance Costs, Discounts, Premiums, and Refinancing Costs: Consumers defers issuance costs, discounts, and premiums associated with long-term debt and amortizes those amounts over the terms of the debt issues. For the non-regulated portions of Consumers' business, refinancing costs are expensed as incurred. For the regulated portions of Consumers' business, any remaining unamortized issuance costs, discounts, and premiums associated with refinanced debt are amortized over the term of the newly issued debt.

Derivative Instruments: Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Each reporting period, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives has been designated as an accounting hedge, all changes in fair value are reported in earnings. For a discussion of how Consumers determines the fair value of its derivatives, see Note 4, Fair Value Measurements. For additional details regarding derivative instruments, see Note 9, Derivative Instruments.

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

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determined. Consumers determines the MRV for OPEB plan assets as the fair value of assets on the measurement date. Consumers uses the MRV in the calculation of net pension and OPEB costs. For further details, see Note 10, Retirement Benefits.

Financial Instruments: Consumers records debt and equity securities classified as available for sale at fair value as determined from quoted market prices or other observable, market-based inputs. Unrealized gains and losses on these securities are determined on a specific-identification basis. Consumers reports unrealized gains and losses from changes in fair value of the equity securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. Consumers reports unrealized gains resulting from changes in fair value of the debt securities, net of tax, in equity as part of AOCI. Unrealized losses on the debt securities, if significant, are considered other than temporary and reported in earnings since these securities are managed by an independent investment manager that can sell the securities at its own discretion. For additional details regarding financial instruments, see Note 8, Financial Instruments.

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

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

For additional details, see Note 17, Impairment Charges.

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

Consumers classifies RECs and emission allowances as materials and supplies inventory and uses the weighted average method to remove amounts from inventory. RECs and emission allowances are used to satisfy compliance obligations related to the generation of power.

Consumers uses the lower-of-cost-or-market method to evaluate inventory for impairment.

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

Property Taxes: Property taxes are based on the taxable value of Consumers' real and personal property assessed by local taxing authorities. Consumers records property tax expense over the fiscal year of the taxing authority for which the taxes are levied based on Consumers' budgeted customer sales. The

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deferred property tax balance represents the amount of Consumers' accrued property tax that will be recognized over future governmental fiscal periods.

Reclassifications: Consumers has reclassified certain prior-period amounts on its consolidated financial statements to conform to the presentation for the current period. These reclassifications did not affect consolidated net income or cash flows for the periods presented.

Restricted Cash and Cash Equivalents: Consumers has restricted cash and cash equivalents dedicated for repayment of Securitization bonds and for payment under performance guarantees. Consumers classifies these amounts as a current asset if they relate to payments that could or will occur within one year.

2: NEW ACCOUNTING STANDARDS

NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

ASU 2011-05, Presentation of Comprehensive Income: This standard, effective January 1, 2012 for Consumers, eliminates the option of reporting other comprehensive income and its components on the statement of changes in equity. Presently, Consumers uses this option for its consolidated financial statements. Under the standard, entities will be required to present either a single continuous statement of comprehensive income, containing both net income and components of other comprehensive income, or two separate consecutive statements. This standard will affect only the presentation of comprehensive income on Consumers' consolidated financial statements.

ASU 2011-04, Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs: This standard, effective January 1, 2012 for Consumers, is the result of a joint project of the Financial Accounting Standards Board and the International Accounting Standards Board. The primary objective of the standard is to ensure that fair value has the same meaning under GAAP and International Financial Reporting Standards and to establish common fair value measurement guidance in the two sets of standards. The standard does not change the overall fair value model in GAAP, but it amends various fair value principles and establishes additional disclosure requirements. This standard will not impact Consumers' consolidated income, cash flows, or financial position, but will require additional disclosures.

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3: OTHER INCOME AND OTHER EXPENSE

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

	<i>In Millions</i>		
Years Ended December 31	2011	2010	2009
<i>Other income</i>			
Regulatory return on capital expenditures	\$ -	\$ 17	\$ 26
Gain on SERP investment	-	-	5
Gain on CMS Energy common stock	4	-	-
Return on stranded and security costs	3	4	5
All other	12	10	11
Total other income	\$ 19	\$ 31	\$ 47

	<i>In Millions</i>		
Years Ended December 31	2011	2010	2009
<i>Other expense</i>			
Donations	\$ (11)	\$ (6)	\$ -
Civic and political expenditures	(3)	(3)	(3)
All other	(6)	(6)	(8)
Total other expense	\$ (20)	\$ (15)	\$ (11)

4: FAIR VALUE MEASUREMENTS

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

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

To the extent possible, Consumers uses quoted market prices or other observable market pricing data in valuing assets and liabilities measured at fair value. If this information is unavailable, it uses market-corroborated data or reasonable estimates about market participant assumptions. Consumers classifies fair value measurements within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement in its entirety.

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ASSETS AND LIABILITIES MEASURED AT FAIR VALUE ON A RECURRING BASIS

Presented in the following tables are Consumers' assets and liabilities, by level within the fair value hierarchy, reported at fair value on a recurring basis:

		<i>In Millions</i>			
December 31, 2011	Total	Level 1	Level 2	Level 3	
<i>Assets</i>					
Cash equivalents	\$ 56	\$ 56	\$ -	\$ -	
Restricted cash equivalents	14	14	-	-	
CMS Energy common stock	35	35	-	-	
Nonqualified deferred compensation plan assets	3	3	-	-	
<i>SERP</i>					
Cash equivalents	1	1	-	-	
Mutual funds	74	74	-	-	
<i>Derivative instruments</i>					
Commodity contracts	2	-	-	2	
Total	\$ 185	\$ 183	\$ -	\$ 2	
<i>Liabilities</i>					
Nonqualified deferred compensation plan liabilities	\$ 3	\$ 3	\$ -	\$ -	
Total	\$ 3	\$ 3	\$ -	\$ -	

		<i>In Millions</i>			
December 31, 2010	Total	Level 1	Level 2	Level 3	
<i>Assets</i>					
Cash equivalents	\$ 19	\$ 19	\$ -	\$ -	
Restricted cash equivalents	6	6	-	-	
CMS Energy common stock	34	34	-	-	
Nonqualified deferred compensation plan assets	4	4	-	-	
<i>SERP</i>					
Cash equivalents	1	1	-	-	
Mutual fund	39	39	-	-	
State and municipal bonds	17	-	17	-	
<i>Derivative instruments</i>					
Commodity contracts	1	-	-	1	
Total	\$ 121	\$ 103	\$ 17	\$ 1	
<i>Liabilities</i>					
Nonqualified deferred compensation plan liabilities	\$ 4	\$ 4	\$ -	\$ -	
Total	\$ 4	\$ 4	\$ -	\$ -	

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

Nonqualified Deferred Compensation Plan Assets: The nonqualified deferred compensation plan assets consist of various mutual funds that are valued using a market approach. Consumers values these assets using the daily quoted net asset values that are the basis for transactions to buy or sell shares in each fund. Consumers reports these assets in other non-current assets on its consolidated balance sheets.

SERP Assets: Consumers values its SERP assets using a market approach, incorporating prices and other relevant information from market transactions. The SERP cash equivalents consist of a money market fund with daily liquidity. The SERP invests in mutual funds that hold primarily fixed-income instruments of varying maturities. In order to meet their investment objectives, the funds hold investment-grade debt securities, and may invest a portion of their assets in high-yield securities, foreign

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debt, and derivative instruments. Consumers values these funds using the daily quoted net asset values that are the basis for transactions to buy or sell shares in each fund.

At December 31, 2010, the SERP held state and municipal bonds, which were valued using a matrix pricing model incorporating Level 2 market-based information. The fair value of the bonds was derived from various observable inputs, including benchmark yields, reported trades, broker/dealer quotes, bond ratings, and general information on market movements normally considered by market participants when pricing such debt securities.

Consumers reports its SERP assets in other non-current assets on its consolidated balance sheets. For additional details about SERP securities, see Note 8, Financial Instruments.

Nonqualified Deferred Compensation Plan Liabilities: Consumers values its non-qualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect what is owed to the plan participants in accordance with their investment elections. Consumers reports these liabilities in other non-current liabilities on its consolidated balance sheets.

Derivative Instruments: Consumers values its derivative instruments using either a market approach that incorporates information from market transactions, or an income approach that discounts future expected cash flows to a present value amount. Consumers has classified certain derivatives as Level 3 since the fair value measurements incorporate pricing assumptions that cannot be observed or confirmed through market transactions. At December 31, 2011, the most significant derivatives classified as Level 3 were FTRs held by Consumers. For additional details about derivative contracts, see Note 9, Derivative Instruments.

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE ON A RECURRING BASIS USING SIGNIFICANT LEVEL 3 INPUTS

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

Years Ended December 31	<i>In Millions</i>		
	2011	2010	2009
Balance at beginning of period	\$ 1	\$ -	\$ -
Total gains offset through regulatory accounting	2	3	9
Purchases	1	1	1
Settlements	(2)	(3)	(10)
Balance at end of period	\$ 2	\$ 1	\$ -

5: CONTINGENCIES AND COMMITMENTS

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

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ELECTRIC UTILITY CONTINGENCIES

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

Cleanup and Solid Waste: Consumers expects to incur remediation and other response activity costs at a number of sites under NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. Consumers estimates that its liability for NREPA sites will be between \$1 and \$4 million. At December 31, 2011, Consumers had a recorded liability of \$1 million, the minimum amount in the range of its estimated probable NREPA liability.

Consumers is a potentially responsible party at a number of contaminated sites administered under the Superfund. Superfund liability is joint and several. In addition to Consumers, many other creditworthy parties with substantial assets are potentially responsible with respect to the individual sites. In November 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party at the Kalamazoo River Superfund site. The notification claimed that the EPA has reason to believe Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. Consumers responded to the EPA in December 2010, stating that it has no information showing that it disposed of PCBs or arranged for disposal or treatment of PCB-containing material at portions of the site and requesting further information from the EPA before Consumers would commit to perform or finance cleanup activities at the site. In April 2011, Consumers received a follow-up letter from the EPA requesting that Consumers, as a potentially responsible party at the Kalamazoo River Superfund site, agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek. The letter also indicated that under Sections 106 and 107 of Superfund, Consumers may be liable for reimbursement of the EPA's costs and potential penalties for noncompliance with any unilateral order that the EPA may issue requiring performance under the removal action plan. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. In August 2011, the EPA announced that it would proceed with the removal action plan and would continue to pursue potentially responsible parties to perform or pay for some or all of the work. The EPA has provided limited information regarding Consumers' potential responsibility for contamination at the site and has not yet given an indication of the share of any cleanup costs for which Consumers could be held responsible. Consumers continues to investigate the EPA's claim that it disposed of PCBs or arranged for disposal or treatment of PCB-containing material at portions of the site. Until further information is received from the EPA, Consumers is unable to estimate a range of potential liability for cleanup of the river.

Based on its experience, Consumers estimates that its share of the total liability for other known Superfund sites will be between \$2 million and \$8 million. Various factors, including the number of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2011, Consumers had a recorded liability of \$2 million for its share of the total liability at these sites, the minimum amount in the range of its estimated probable Superfund liability.

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

Ludington PCB: In 1998, during routine maintenance activities, Consumers identified PCB as a component in certain paint, grout, and sealant materials at Ludington. Consumers removed and replaced

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part of the PCB material with non-PCB material. Since proposing a plan to take action with respect to the remaining materials, Consumers has had several communications with the EPA. Consumers is not able to predict when the EPA will issue a final ruling and cannot predict the financial impact or outcome of this matter.

Electric Utility Plant Air Permit Issues and Notices of Violation: In 2007, Consumers received an NOV/FOV from the EPA alleging that fourteen utility boilers exceeded the visible emission limits in their associated air permits. Consumers has responded formally to the NOV/FOV denying the allegations. In addition, in 2008, Consumers received an NOV for three of its coal-fueled facilities alleging, among other things, violations of NSR PSD regulations relating to ten projects from 1986 to 1998 allegedly subject to review under the NSR. The EPA has alleged that some utilities have classified incorrectly major plant modifications as RMRR rather than seeking permits from the EPA or state regulatory agencies to modify their plants. Consumers responded to the information requests from the EPA on this subject in the past. Consumers believes that it has properly interpreted the requirements of RMRR.

Consumers is engaged in discussions with the EPA on all of these matters. Depending upon the outcome of these discussions, the EPA could bring legal action against Consumers and/or Consumers could be required to install additional pollution control equipment at some or all of its coal-fueled electric generating plants, surrender emission allowances, engage in Supplemental Environmental Projects, and/or pay fines. Additionally, Consumers would need to assess the viability of continuing operations at certain plants. The potential costs relating to these matters could be material and the extent of cost recovery cannot be reasonably estimated. Although Consumers cannot predict the financial impact or outcome of these matters, Consumers expects that it would be able to recover some or all of the costs in rates, consistent with the recovery of other reasonable costs of complying with environmental laws and regulations.

Nuclear Matters: The matters discussed in this section relate to Consumers' previously owned nuclear generating plants.

In 1997, a U.S. Court of Appeals decision confirmed that the DOE was to begin accepting deliveries of spent nuclear fuel for disposal by January 1998. Subsequent U.S. Court of Appeals litigation, in which Consumers and other utilities participated, had not been successful in producing more specific relief for the DOE's failure to accept the spent nuclear fuel. A number of court decisions have supported the right of utilities to pursue damage claims in the U.S. Court of Claims against the DOE for failure to take delivery of spent nuclear fuel. Consumers filed a complaint in 2002.

In July 2011, Consumers entered into an agreement with the DOE to settle its claims for \$120 million. In September 2011, Consumers filed an application with the MPSC regarding the regulatory treatment of the settlement amount. For further information, see Note 6, Regulatory Matters.

As part of the agreement with the DOE, Consumers settled its liability to the DOE to fund the disposal of spent nuclear fuel used at Palisades and Big Rock before 1983. This liability, which totaled \$163 million, comprised \$44 million collected from customers for spent nuclear fuel disposal fees and \$119 million of interest accrued on those fees, and was to be paid no later than when the DOE began accepting delivery of spent nuclear fuel. Consumers classified the liability as long-term debt on its consolidated balance sheets.

Following the settlement, Consumers terminated its letter of credit to Entergy, which Consumers had provided as security for its retained obligation to the DOE in connection with its sale of Palisades and the Big Rock ISFSI to Entergy in 2007.

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In its November 2010 electric rate case order, the MPSC had directed Consumers to establish an independent trust fund for the amount payable to the DOE. Following its settlement with the DOE, Consumers petitioned the MPSC to relieve it of the obligation to fund the trust.

GAS UTILITY CONTINGENCIES

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

In 2011, Consumers increased its remaining liability for these sites by \$104 million. The factors that contributed to this revision of estimated costs include new physical evidence regarding the extent of contamination at certain of these sites and statutory changes in Michigan that allow for the achievement of a “no further action” status for environmental sites. These changes led to a new plan of site-by-site remediation work necessary to achieve this status.

At December 31, 2011, Consumers had a recorded liability of \$128 million for its remaining obligations for these sites. This amount represents the present value of long-term projected costs, using a discount rate of 2.57 percent and an inflation rate of 2.5 percent. Consumers based the discount rate on the interest rate for 20-year U.S. Treasury securities at December 31, 2011. The undiscounted amount of the remaining obligation is \$142 million. Consumers expects to incur remediation and other response activity costs in each of the next five years as follows:

	<i>In Millions</i>				
	2012	2013	2014	2015	2016
Remediation and other response activity costs	\$ 14	\$ 12	\$ 12	\$ 21	\$ 13

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

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers. At December 31, 2011, Consumers had a regulatory asset of \$156 million related to the MGP sites.

OTHER CONTINGENCIES

Other Environmental Matters: Consumers is initiating preliminary investigations during 2012 at a number of potentially contaminated sites it presently owns with the intent of determining whether any contamination exists and the extent of any identified contamination. The sites to be investigated include combustion turbine sites, generating sites, compressor stations, and remote storage tanks. As of December 31, 2011, no contamination had been confirmed at any of these sites, but it is reasonably possible that contamination exists. Consumers is unable to estimate a possible loss or range of loss at this stage of the investigations.

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GUARANTEES

Presented in the following table are Consumers' guarantees at December 31, 2011:

Guarantee Description	Issue Date	Expiration Date	<i>In Millions</i>	
			Maximum Obligation	Carrying Amount
Indemnity obligations and other guarantees	Various	Various through September 2029	\$ 30	\$ 1

Presented in the following table is additional information regarding Consumers' guarantees:

Guarantee Description	How Guarantee Arose	Events That Would Require Performance
Guarantees and indemnity obligations	Normal operating activity	Nonperformance or claims made by third party under a related contract

Consumers also enters into various agreements containing tax and other indemnity provisions for which it is unable to estimate the maximum potential obligation. These factors include unspecified exposure under certain agreements. Consumers considers the likelihood that it would be required to perform or incur substantial losses related to these indemnities to be remote.

Other: In addition to the matters disclosed in this Note and Note 6, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies arising in the ordinary course of business to which Consumers is a party. These other lawsuits and proceedings may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings will not have a material adverse effect on its consolidated results of operations, financial condition, or liquidity.

CONTRACTUAL COMMITMENTS

Purchase Obligations: Presented in the following table are Consumers' contractual cash obligations at December 31, 2011 for each of the periods shown.

	<i>In Millions</i>						
	Payments Due						Beyond 2016
	Total	2012	2013	2014	2015	2016	
Purchase obligations	\$ 14,966	\$ 1,868	\$ 1,204	\$ 927	\$ 1,010	\$ 1,010	\$ 8,947
Purchase obligations – related parties	1,686	92	91	96	101	103	1,203

Purchase obligations are long-term contracts for the purchase of commodities and services. These obligations include operating contracts used to ensure adequate supply with generating facilities that meet PURPA requirements. The commodities and services include natural gas and associated transportation, electricity, and coal and associated transportation.

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

- a capacity charge of \$10.14 per MWh of available capacity;

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

Capacity and energy charges under the MCV PPA were \$292 million in 2011, \$285 million in 2010, and \$246 million in 2009. Consumers estimates that capacity and energy charges under the MCV PPA will average \$380 million annually. These amounts are included in the table above.

The Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers estimates that capacity and energy payments under the Palisades PPA will average \$340 million annually. A portion of these amounts is included in the table above. Consumers' total purchases of capacity and energy under the PPA were \$311 million in 2011, \$286 million in 2010, and \$276 million in 2009. For further details about Palisades, see Note 13, Leases.

6: REGULATORY MATTERS

RATE MATTERS

Rate matters are critical to Consumers. Depending upon the specific issues, the outcomes of rate cases and proceedings could have a material adverse effect on Consumers' liquidity, financial condition, and results of operations. Consumers cannot predict the outcome of these proceedings.

ELECTRIC UTILITY

Electric Rate Case: The MPSC, in its 2010 electric rate case order, authorized Consumers to increase its rates by \$146 million annually, \$4 million less than the rate increase self-implemented by Consumers in July 2010. In June 2011, the MPSC approved a settlement agreement, finding that no refund of self-implemented rates to customers is required.

Power Supply Cost Recovery: The PSCR process is designed to allow Consumers to recover all of its power supply costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices in annual plan and reconciliation proceedings. Consumers adjusts its PSCR billing factor monthly in order to minimize the overrecovery or underrecovery amount in the annual PSCR reconciliation.

PSCR Plan: Consumers submitted its 2011 PSCR plan to the MPSC in September 2010. In accordance with its proposed plan, Consumers self-implemented the 2011 PSCR charge beginning in January 2011. In October 2011, the administrative law judge recommended that the MPSC approve Consumers' 2011 PSCR plan with minor modifications.

PSCR Reconciliations: Presented in the following table is the PSCR reconciliation filing pending with the MPSC:

PSCR Year	Date Filed	Net Underrecovery	PSCR Cost of Power Sold
2010	March 2011	\$ 15 million	\$ 1.7 billion

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In June 2011, the MPSC issued an order approving Consumers' 2009 PSCR reconciliation, as modified by the order, and authorized Consumers to include an underrecovery of \$31 million in its 2010 PSCR reconciliation.

Electric Depreciation: In November 2011, the MPSC issued an order approving a settlement agreement in the electric depreciation case for Ludington, which was filed jointly by Consumers and Detroit Edison. The settlement agreement resulted in a minor decrease to annual depreciation expense effective November 2011.

GAS UTILITY

Gas Rate Case: In August 2010, Consumers filed an application with the MPSC seeking an annual rate increase of \$55 million based on an 11 percent authorized return on equity. The filing requested recovery for investments made to enhance safety, system reliability, and operational efficiencies that improve service to customers.

In May 2011, the MPSC approved a partial settlement agreement authorizing Consumers to increase its rates by \$31 million annually, based on a 10.5 percent authorized return on equity. Matters not addressed in the settlement agreement included the decoupling mechanism, the Smart Grid program, and contributions to the low-income and energy efficiency fund. Presented in the following table are the components of the rate increase authorized by the MPSC and the rate increase originally requested by Consumers:

<i>In Millions</i>			
Components of the Rate Increase	Increase Authorized by the MPSC	Increase Originally Requested by Consumers	Difference
Investment in rate base	\$ 29	\$ 30	\$ (1)
Impact of sales declines	15	4	11
Operating and maintenance costs	2	16	(14)
Cost of capital	(15)	5	(20)
Total	\$ 31	\$ 55	\$ (24)

In August 2011, the MPSC authorized the continuation of the decoupling mechanism and the collection of low-income and energy efficiency funds, but denied recovery of costs associated with the Smart Grid program related to Consumers' gas utility. Consumers filed a petition for rehearing in this case to address the disallowance of Smart Grid costs and stated that it would remove all costs associated with the gas Smart Grid program from its next general rate case application. In October 2011, the MPSC granted Consumers' petition for rehearing, allowing Consumers to recover costs that the gas utility has incurred associated with the Smart Grid program.

Gas Cost Recovery: The GCR process is designed to allow Consumers to recover all of its purchased natural gas costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices in annual plan and reconciliation proceedings. Consumers adjusts its GCR billing factor monthly in order to minimize the overrecovery or underrecovery amount in the annual GCR reconciliation.

GCR Plan: Consumers submitted its 2011-2012 GCR plan to the MPSC in December 2010. In accordance with its proposed plan, Consumers self-implemented the 2011-2012 GCR charge beginning in April 2011. In September 2011, the administrative law judge recommended that the MPSC approve Consumers' 2011-2012 GCR plan, with certain adjustments to its fixed-price purchase guidelines.

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GCR Reconciliations: Presented in the following table are the GCR reconciliation filings pending with the MPSC:

GCR Year	Date Filed	Net Overrecovery	GCR Cost of Gas Sold
2009-2010	June 2010	\$ 1 million	\$ 1.3 billion
2010-2011	June 2011	6 million	1.2 billion

In November 2011, the administrative law judge recommended that the MPSC approve Consumers' 2009-2010 GCR reconciliation and authorize Consumers to include the overrecovery of \$1 million in its 2010-2011 GCR plan.

REGULATORY ASSETS AND LIABILITIES

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

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Consumers reflected the following regulatory assets and liabilities on its consolidated balance sheets:

		<i>In Millions</i>	
December 31	End of Recovery or Refund Period	2011	2010
<i>Regulatory assets</i>			
<i>Current</i>			
Postretirement benefits (Note 10) ¹	2011	\$ -	\$ 19
Other ²	2012	1	-
Total current regulatory assets		\$ 1	\$ 19
<i>Non-current</i>			
Postretirement benefits (Note 10) ¹	various	\$ 1,665	\$ 1,364
Securitized costs (Note 7) ³	2015	252	310
MGP sites (Note 5) ³	various	156	58
ARO (Note 15) ³	various	114	107
Big Rock nuclear decommissioning and related costs ³	n/a	85	85
Electric revenue decoupling mechanism	n/a	59	28
Unamortized debt costs ³	various	44	52
Energy optimization plan incentive	various	26	14
Stranded costs ²	2013	23	46
Gas revenue decoupling mechanism	n/a	21	11
Uncollectible expense tracking mechanism ²	2012	2	3
Other ²	various	19	15
Total non-current regulatory assets		\$ 2,466	\$ 2,093
Total regulatory assets		\$ 2,467	\$ 2,112
<i>Regulatory liabilities</i>			
<i>Current</i>			
DOE settlement	2012	\$ 120	\$ -
Self-implemented rate refunds	2011	-	14
Refund of revenue in excess of nuclear decommissioning costs	2011	-	7
Other	2012	5	1
Total current regulatory liabilities		\$ 125	\$ 22
<i>Non-current</i>			
Cost of removal	various	\$ 1,364	\$ 1,311
Income taxes, net (Note 11)	various	181	410
Renewable energy plan	n/a	161	101
ARO (Note 15)	various	113	122
Energy optimization plan	n/a	45	34
Other	various	11	10
Total non-current regulatory liabilities		\$ 1,875	\$ 1,988
Total regulatory liabilities		\$ 2,000	\$ 2,010

¹ The regulatory asset associated with postretirement benefits is offset partially by liabilities. The net amount is included in rate base, thereby providing a return.

² These regulatory assets either are included in rate base (or are expected to be included, for costs incurred subsequent to the most recently approved rate case), thereby providing a return on expenditures, or provide a specific return on investment authorized by the MPSC.

³ These regulatory assets represent expenditures for which the MPSC has provided, or Consumers expects, recovery without a return on investment.

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Big Rock Nuclear Decommissioning and Related Costs and DOE Settlement: Consumers has an \$85 million regulatory asset recorded for \$30 million it paid to Entergy to assume ownership responsibility for the Big Rock ISFSI and for \$55 million of nuclear fuel storage costs it incurred as a result of the DOE's failure to accept nuclear fuel. Consumers had filed a complaint against the DOE in 2002 for this failure. In July 2011, Consumers entered into an agreement with the DOE to settle its claims for \$120 million; Consumers recorded a \$120 million regulatory liability related to this settlement. In September 2011, Consumers filed an application with the MPSC requesting authority to utilize \$85 million of the settlement amount as recovery of its regulatory asset, and to refund to customers \$23 million previously collected through rates for spent nuclear fuel costs. If the MPSC concludes that Consumers may retain any portion of the remaining \$12 million of the settlement amount, Consumers will recognize that amount in earnings. For further information, see Note 5, Contingencies and Commitments, "Electric Utility Contingencies – Nuclear Matters."

Electric and Gas Revenue Decoupling Mechanisms: The MPSC's 2009 electric rate case order authorized Consumers to implement an electric revenue decoupling mechanism, subject to certain conditions. This decoupling mechanism, which was extended through November 2011 in the 2010 electric rate case order, allowed Consumers to adjust future electric rates to compensate for changes in sales volumes resulting from the difference between the level of average sales per customer adopted in the order and actual average sales per customer. Various parties have filed appeals concerning the electric revenue decoupling mechanism.

In March 2011, Consumers filed its first reconciliation of the electric revenue decoupling mechanism with the MPSC, requesting recovery of \$27 million from customers for the period December 2009 through November 2010. In February 2012, the administrative law judge recommended that the MPSC approve Consumers' reconciliation of the electric revenue decoupling mechanism for the full amount of its request for the first year of operation of the decoupling mechanism. The matter remains pending before the MPSC. The MPSC Staff and intervenors oppose this recovery.

The MPSC's 2009 gas rate case order authorized Consumers to implement a gas revenue decoupling mechanism, subject to certain conditions. This decoupling mechanism, which was extended in the 2010 gas rate case order, allows Consumers to adjust future gas rates to compensate for changes in sales volumes resulting from the difference between the level of average sales per customer adopted in the order and actual average weather-adjusted sales per customer. In September 2011, Consumers filed its first reconciliation of the gas revenue decoupling mechanism with the MPSC, requesting recovery of \$16 million from customers for the period June 2010 through May 2011.

If the MPSC were to reject all or a major portion of Consumers' requested recovery from its electric and gas revenue decoupling mechanisms or if the recovery period were to be substantially delayed, Consumers could be required to write off all or portions of the related regulatory assets. An unfavorable outcome in these reconciliations also could impair Consumers' ability to continue recording decoupling revenue as volume deficiencies occur, rather than waiting until the recovery period.

Energy Optimization Plan: In May 2011, the MPSC issued an order approving Consumers' reconciliation of energy optimization plan costs for 2009. The MPSC also authorized Consumers to collect \$6 million from customers as an incentive payment for exceeding savings targets under both its gas and electric energy optimization plans during 2009.

In December 2011, the MPSC issued an order approving Consumers' reconciliation of energy optimization plan costs for 2010. The MPSC also authorized Consumers to collect \$8 million from customers as an incentive payment for exceeding savings targets under both its gas and electric energy optimization plans during 2010.

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During 2011, Consumers achieved 138 percent of its electric savings target and 129 percent of its gas savings target. For achieving these savings levels, Consumers will request the MPSC's approval to collect \$15 million, the maximum incentive, in the energy optimization reconciliation to be filed in April 2012.

As one of the conditions to the continuation of the electric and gas revenue decoupling mechanisms, Consumers must exceed the statutory savings targets for 2012 through 2015 specified in the 2008 Energy Law. In August 2011, Consumers filed an amended energy optimization plan with the MPSC, requesting approval of the additional spending necessary to exceed these savings targets.

At December 31, 2011 and 2010, surcharges collected from customers to fund Consumers' energy optimization plan exceeded Consumers' spending. These excess amounts are reported in the non-current portion of regulatory liabilities, as the period in which Consumers will spend the surcharges collected is beyond one year.

Uncollectible Expense Tracking Mechanism: In March 2011, Consumers filed its reconciliation of the uncollectible expense tracking mechanism with the MPSC, requesting recovery of \$3 million from customers for November 2009 through November 2010, the entire period of the tracker. The uncollectible expense tracking mechanism, authorized by the MPSC in its 2009 electric rate case order, allowed future rates to be adjusted to collect or refund 80 percent of the difference between the level of electric uncollectible expense included in rates and actual uncollectible expense. In November 2011, the MPSC approved a settlement agreement in Consumers' uncollectible expense tracking mechanism reconciliation, authorizing the recovery of \$3 million from customers in December 2011.

Refund of Revenue in Excess of Nuclear Decommissioning Costs: The MPSC and FERC regulate the recovery of Consumers' costs to decommission Big Rock. Subsequent to 2000, Consumers stopped funding a Big Rock trust fund because the collection period for an MPSC-authorized decommissioning surcharge expired. The level of funds provided by the trust fell short of the amount needed to complete decommissioning and Consumers provided \$44 million of corporate contributions for decommissioning costs.

In an order issued in February 2010, the MPSC concluded that certain revenues collected during a statutory rate freeze from 2001 through 2003 should have been deposited in a decommissioning trust fund. The MPSC agreed that Consumers was entitled to recover \$44 million of decommissioning costs, but concluded that Consumers had collected this amount previously through the rates in effect during the rate freeze. In April 2010, the MPSC ordered Consumers to refund \$85 million of revenue collected in excess of decommissioning costs plus interest. Consumers completed this refund in January 2011. Consumers filed an appeal with the Michigan Court of Appeals in March 2010 to dispute the MPSC's conclusion that the collections received during the rate freeze should be subject to refund. In January 2012, the Michigan Court of Appeals rejected Consumers' appeal. Consumers plans to file an appeal with the Michigan Supreme Court to dispute this decision.

Renewable Energy Plan: In 2010, Consumers filed with the MPSC its first annual report and reconciliation for its renewable energy plan, requesting approval of its plan costs for 2009. In December 2011, the MPSC approved Consumers' renewable energy plan reconciliation with minor modifications. Consumers filed with the MPSC its second annual report and reconciliation for its renewable energy plan in June 2011, requesting approval of its plan costs for 2010.

In May 2011, the MPSC issued an order approving Consumers' amended renewable energy plan with minor modifications. The amended plan reduces the renewable energy surcharge by an annual amount of \$54 million, to \$23 million. The reduction is a result of lower-than-expected costs to comply with the

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2008 Energy Law. In October 2011, Consumers filed an application for the biennial review and approval of its renewable energy plan. This filing proposes to reduce further the renewable energy surcharge by an annual amount of \$3 million, to \$20 million.

At December 31, 2011 and 2010, surcharges collected from customers to fund Consumers' renewable energy plan exceeded Consumers' spending. These excess amounts are reported in the non-current portion of regulatory liabilities, as the period in which Consumers will spend the surcharges collected is beyond one year. This regulatory liability will be amortized as costs are incurred to operate and depreciate Consumers' planned wind farms and as Consumers purchases RECs under renewable energy purchase agreements. Consumers expects its first wind farm, Lake Winds Energy Park, to be operational in late 2012. Delivery of RECs under the majority of Consumers' renewable energy purchase agreements is also expected to begin during 2012.

POWER SUPPLY COST RECOVERY AND GAS COST RECOVERY

Consumers' PSCR and GCR mechanisms also represent probable future revenues that will be recovered from customers or previously collected revenues that will be refunded to customers through the ratemaking process. Underrecoveries are included in accrued power supply and overrecoveries are included in accrued rate refunds on Consumers' consolidated balance sheets.

Consumers reflected the following assets and liabilities for PSCR and GCR underrecoveries and overrecoveries on its consolidated balance sheets:

December 31	<i>In Millions</i>	
	2011	2010
Accrued power supply revenue	\$ -	\$ 15
Accrued rate refunds	30	19

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7: FINANCINGS AND CAPITALIZATION

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

			<i>In Millions</i>	
	Interest Rate (%)	Maturity	2011	2010
FMBs ¹	5.000	2012	\$ 300	\$ 300
	5.375	2013	375	375
	6.000	2014	200	200
	5.000	2015	225	225
	2.600	2015	50	50
	5.500	2016	350	350
	5.150	2017	250	250
	3.210	2017	100	100
	5.650	2018	250	250
	6.125	2019	350	350
	6.700	2019	500	500
	5.650	2020	300	300
	3.770	2020	100	100
	5.300	2022	250	250
	5.800	2035	175	175
	6.170	2040	50	50
	4.970	2040	50	50
			\$ 3,875	\$ 3,875
Senior notes	6.875	2018	180	180
Securitization bonds	5.652 ²	2012-2015	171	208
Nuclear fuel disposal liability to DOE	0.132 ³		-	163
Tax-exempt pollution control revenue bonds	Various	2018-2035	103	103
Total principal amount outstanding			\$ 4,329	\$ 4,529
Current amounts			(339)	(37)
Net unamortized discount			(3)	(4)
Total long-term debt			\$ 3,987	\$ 4,488

¹ The weighted-average interest rate for FMBs was 5.5 percent at December 31, 2011 and 2010.

² The weighted-average interest rate for Securitization bonds was 5.652 percent at December 31, 2011 and 5.613 percent at December 31, 2010.

³ The interest rate for Consumers' nuclear fuel disposal liability was 0.132 percent at December 31, 2010. For additional details, see the "Electric Utility Contingencies – Nuclear Matters" section included in Note 5, Contingencies and Commitments.

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Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2011:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
<i>Debt Issuances</i>				
Tax-exempt bonds ¹	68	Variable	May 2011	April 2018
Tax-exempt bonds ¹	35	Variable	May 2011	April 2035
Total	\$ 353			
<i>Debt Retirements</i>				
Nuclear fuel disposal liability ²	163	Variable	July 2011	-
Tax-exempt bonds ¹	68	Variable	May 2011	April 2018
Tax-exempt bonds ¹	35	Variable	May 2011	April 2035
Total	\$ 524			

¹ In May 2011, Consumers utilized the Michigan Strategic Fund for the issuance of \$68 million and \$35 million of tax-exempt Michigan Strategic Fund Variable Rate Limited Obligation Revenue Bonds. The initial interest rate, which resets weekly, was 0.26 percent for the \$68 million bond issuance and 0.28 percent for the \$35 million bond issuance. The bonds, which are backed by letters of credit and collateralized by FMBs, are subject to optional tender by the holders that would result in remarketing. Consumers used the proceeds to redeem \$103 million of tax-exempt bonds in May 2011.

² In July 2011, Consumers settled its nuclear fuel disposal liability with the DOE. For additional details, see the "Electric Utility Contingencies – Nuclear Matters" section in Note 5, Contingencies and Commitments.

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

Regulatory Authorization for Financings: FERC has authorized Consumers to have outstanding at any one time, up to \$1.0 billion of secured and unsecured short-term securities for general corporate purposes. The remaining availability is \$700 million at December 31, 2011. FERC has also authorized Consumers to issue and sell up to \$2.5 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$1.4 billion at December 31, 2011. The authorizations are for the period ending June 30, 2012. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

Securitization Bonds: Certain regulatory assets owned by Consumers' subsidiary, Consumers Funding, collateralize Consumers' Securitization bonds. The bondholders have no recourse to Consumers' other assets. Through its rate structure, Consumers bills customers for Securitization surcharges to fund the payment of principal, interest, and other related expenses. The surcharges collected are remitted to a trustee and are not available to creditors of Consumers or creditors of Consumers' affiliates other than Consumers Funding.

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Debt Maturities: At December 31, 2011, the aggregate annual contractual maturities for long-term debt for the next five years were:

<i>In Millions</i>					
	Payments Due				
	2012	2013	2014	2015	2016
Long-term debt	\$ 339	\$ 416	\$ 243	\$ 323	\$ 350

Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2011:

<i>In Millions</i>				
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
March 31, 2016 ^{1, 2}	\$ 500	\$ -	\$ 1	\$ 499
August 9, 2013 ²	150	-	-	150
September 9, 2014 ²	30	-	30	-

¹ On March 31, 2011, Consumers entered into a \$500 million secured revolving credit facility with a consortium of banks. This facility has a five-year term and replaced Consumers' revolving credit facility that was set to expire in 2012.

² Obligations under this facility are secured by FMBs of Consumers.

Short-term Borrowings: Under Consumers' revolving accounts receivable sales program, Consumers may transfer up to \$250 million of accounts receivable, subject to certain eligibility requirements. These transactions are accounted for as short-term secured borrowings. At December 31, 2011, \$250 million of accounts receivable were eligible for transfer, and no accounts receivable had been transferred under the program. During the year ended December 31, 2011, Consumers had no borrowings under this program.

During the year ended December 31, 2010, Consumers' maximum short-term borrowings totaled \$50 million, and its average short-term borrowings totaled \$1 million, with a weighted-average annual interest rate of 0.2 percent.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2011, Consumers had \$493 million of unrestricted retained earnings available to pay common stock dividends to its stockholder. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from FERC suggest that under a variety of circumstances common stock dividends from Consumers would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay common stock dividends in excess of retained earnings would be based on specific facts and circumstances and would result only after a formal regulatory filing process.

For the year ended December 31, 2011, Consumers paid \$374 million of common stock dividends.

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

December 31, 2011 and 2010	Series	Optional Redemption Price	Number of Shares	Balance In Millions
Cumulative, \$100 par value, authorized 7,500,000 shares, with no mandatory redemption	\$ 4.16	\$ 103.25	68,451	\$ 7
	\$ 4.50	\$ 110.00	373,148	37
Total preferred stock				\$ 44

8: FINANCIAL INSTRUMENTS

The carrying amounts of Consumers' cash, cash equivalents, current accounts and notes receivable, short-term investments, and current liabilities approximate their fair values because of their short-term nature. Presented in the following table are the cost or carrying amounts and fair values of Consumers' long-term financial instruments:

December 31	2011		2010	
	Cost or Carrying Amount	Fair Value	Cost or Carrying Amount	Fair Value
Securities available for sale	\$ 81	\$ 109	\$ 64	\$ 90
Long-term debt ¹	4,326	4,882	4,525	4,891

¹ Includes current portion of long-term debt of \$339 million at December 31, 2011 and \$37 million at December 31, 2010.

Consumers estimates the fair value of its long-term debt using quoted prices from market trades of the debt, if available. In the absence of quoted prices, Consumers calculates market yields and prices for the debt using a matrix method that incorporates market data for similarly rated debt. Depending on the information available, other valuation techniques may be used that rely on internal assumptions and models.

The effects of third-party credit enhancements are excluded from the fair value measurements of long-term debt. At December 31, 2011 and 2010, Consumers' long-term debt included \$103 million principal amount that was supported by third-party credit enhancements.

Presented in the following table are Consumers' investment securities:

December 31	2011				2010			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
<i>Available for sale</i>								
<i>SERP</i>								
Mutual funds	\$ 74	\$ -	\$ -	\$ 74	\$ 39	\$ -	\$ -	\$ 39
State and municipal bonds	-	-	-	-	17	-	-	17
CMS Energy common stock	7	28	-	35	8	26	-	34

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The mutual funds classified as available for sale are fixed-income funds of varying maturities. During the year ended December 31, 2011, Consumers contributed \$20 million to the SERP. The contributions were used to acquire additional shares in the mutual funds. State and municipal bonds classified as available for sale consisted of investment grade state and municipal bonds.

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

Years Ended December 31	<i>In Millions</i>		
	2011	2010	2009
Proceeds from sales of investment securities ¹	\$ 19	\$ -	\$ 32
Realized gains	-	-	5
Net gains from AOCI recognized in net income	-	-	3

¹ All proceeds related to sales of investments that were held within the SERP and classified as available for sale. Realized losses on these sales were less than \$1 million during each period.

In 2011, Consumers sold its SERP investments in state and municipal bonds. The proceeds were reinvested in a mutual fund that holds fixed-income instruments of varying maturities. The activity during 2009 related primarily to the sale of a SERP investment in a mutual fund.

9: DERIVATIVE INSTRUMENTS

In order to limit exposure to certain market risks, primarily changes in commodity prices, interest rates, and foreign exchange rates, Consumers may enter into various risk management contracts, such as forward contracts, futures, options, and swaps. The contracts used to manage market risks may qualify as derivative instruments. Consumers does not enter into any derivatives for trading purposes.

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

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

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

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

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The fair value of Consumers' commodity contracts not designated as hedging instruments and recorded in other assets were \$2 million at December 31, 2011 and \$1 million at December 31, 2010. Consumers did not have any contracts recorded as liabilities at December 31, 2011 and 2010.

Presented in the following table is the effect on Consumers' consolidated statements of income of its derivatives not designated as hedging instruments:

Location of Gain (Loss) on Derivatives Recognized in Income	<i>In Millions</i>		
	Amount of Gain (Loss) on Derivatives Recognized in Income		
	Years Ended December 31		
	2011	2010	2009
<i>Commodity contracts</i>			
Other expense	-	-	(1)

Consumers' gains on FTRs deferred as regulatory liabilities were \$2 million for the year ended December 31, 2011, \$3 million for the year ended December 31, 2010, and \$9 million for the year ended December 31, 2009.

10: RETIREMENT BENEFITS

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

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

Pension Plan: Participants in the Pension Plan include Consumers' and CMS Energy's present employees, employees of their subsidiaries, and employees of Panhandle, a former CMS Energy subsidiary. Pension Plan trust assets are not distinguishable by company.

Consumers provides an employer contribution of five percent of base pay to the DCCP 401(k) plan for employees hired on or after September 1, 2005. On January 1, 2011, the employer contribution was increased to six percent. Employees are not required to contribute in order to receive the plan's employer contribution.

Participants in the cash balance Pension Plan, effective July 1, 2003 to August 31, 2005, also participate in the DCCP as of September 1, 2005. Additional pay credits under the cash balance Pension Plan were discontinued as of September 1, 2005. DCCP expense for Consumers was \$7 million for the year ended December 31, 2011, \$5 million for the year ended December 31, 2010, and \$4 million for the year ended December 31, 2009.

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SERP: The SERP is a non-qualified plan as defined by the Internal Revenue Code. SERP benefits are paid from a rabbi trust established in 1988. SERP rabbi trust earnings are taxable. Presented in the following table are the funded status and fair value of trust assets for Consumers' SERP:

Years Ended December 31	<i>In Millions</i>	
	2011	2010
Trust assets ¹	\$ 75	\$ 57
ABO	76	66
Contributions	20	11

¹ Trust assets are included in other non-current assets on Consumers' consolidated balance sheets.

On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. For Consumers, trust assets were less than \$1 million at December 31, 2011 and December 31, 2010. DC SERP assets are included in other non-current assets on Consumers' consolidated balance sheets. Consumers' DC SERP expense was less than \$1 million for each of the years ended December 31, 2011, 2010, and 2009.

401(k): The 401(k) plan employer match equals 60 percent of eligible contributions up to the first six percent of an employee's wages. The total 401(k) plan cost for Consumers was \$16 million for the year ended December 31, 2011 and \$15 million for each of the years ended December 31, 2010 and 2009.

EISP: In 2002, Consumers implemented a nonqualified EISP to provide flexibility in separation of employment by officers, a selected group of management, or other highly compensated employees. Terms of the plan include payment of a lump sum, payment of monthly benefits for life, payment of premiums for continuation of health care, or any other legally permissible term deemed to be in Consumers' best interest. EISP expense for Consumers was less than \$1 million for each of the years ended December 31, 2011, 2010, and 2009. The ABO for the EISP for Consumers was \$1 million at December 31, 2011 and 2010.

OPEB: Participants in the OPEB plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for Pension Plan disability retirement and have 15 years of applicable continuous service may also participate in the OPEB plan. Retiree health care costs were based on the assumption that costs would increase 7.5 percent in 2012 and 8.0 percent in 2011 for all retirees. The rate of increase was assumed to decline to five percent for all retirees by 2017 and thereafter.

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

	<i>In Millions</i>	
	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 18	\$ (15)
Effect on PBO	238	(207)

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

December 31	Pension and SERP			OPEB		
	2011	2010	2009	2011	2010	2009
<i>Weighted Average for Benefit Obligations</i>						
Discount rate ¹	4.90%	5.40%	5.85%	5.10%	5.60%	6.00%
Mortality table ²	2000	2000	2000	2000	2000	2000
<i>Rate of compensation increase</i>						
Pension	3.50%	4.00%	4.00%			
SERP	5.50%	5.50%	5.50%			
<i>Weighted Average for Net Periodic Benefit Cost</i>						
Discount rate ¹	5.40%	5.85%	6.50%	5.60%	6.00%	6.50%
Expected long-term rate of return on plan assets ³	8.00%	8.00%	8.25%	7.50%	7.50%	7.75%
Mortality table ²	2000	2000	2000	2000	2000	2000
<i>Rate of compensation increase</i>						
Pension	4.00%	4.00%	4.00%			
SERP	5.50%	5.50%	5.50%			

¹ The discount rate reflects the rate at which benefits could be effectively settled and is equal to the equivalent single rate resulting from a yield curve analysis. This analysis incorporated the projected benefit payments specific to Consumers' Pension Plan and OPEB plan and the yields on high quality corporate bonds rated Aa or better.

² The mortality assumption was based on the RP-2000 mortality tables with projection of future mortality improvements using Scale AA, which aligned with the IRS prescriptions for cash funding valuations under the Pension Protection Act of 2006.

³ Consumers determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. Consumers considered the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness, the forecasted returns for various classes of assets used to construct an expected return model. Consumers' expected long-term rate of return on Pension Plan assets was eight percent in 2011. The actual return on Pension Plan assets was four percent in 2011, 13 percent in 2010, and 21 percent in 2009.

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

Years Ended December 31	<i>In Millions</i>		
	Pension and SERP		
	2011	2010	2009
<i>Net periodic pension cost</i>			
Service cost	\$ 48	\$ 44	\$ 40
Interest expense	101	99	97
Expected return on plan assets	(109)	(89)	(83)
<i>Amortization of:</i>			
Net loss	63	50	40
Prior service cost	5	5	5
Net periodic pension cost	\$ 108	\$ 109	\$ 99
Regulatory adjustment ¹	-	30	-
Net periodic pension cost after regulatory adjustment	\$ 108	\$ 139	\$ 99

Years Ended December 31	<i>In Millions</i>		
	OPEB		
	2011	2010	2009
<i>Net periodic OPEB cost</i>			
Service cost	\$ 26	\$ 25	\$ 24
Interest expense	74	77	77
Expected return on plan assets	(61)	(56)	(46)
<i>Amortization of:</i>			
Net loss	31	33	33
Prior service credit	(20)	(16)	(10)
Net periodic OPEB cost	\$ 50	\$ 63	\$ 78
Regulatory adjustment ¹	-	5	-
Net periodic OPEB cost after regulatory adjustment	\$ 50	\$ 68	\$ 78

¹ Regulatory adjustments are the differences between amounts included in rates and the periodic benefit cost calculated. These regulatory adjustments were offset by surcharge revenues, which resulted in no impact to net income for the years presented. The pension and OPEB regulatory liability was less than \$1 million at December 31, 2011 and 2010.

The estimated net loss and prior service cost for the defined benefit Pension Plans that will be amortized into net periodic benefit cost in 2012 from the regulatory asset is \$79 million. The estimated net loss and prior service credit for OPEB plans that will be amortized into net periodic benefit cost in 2012 from the regulatory asset is \$33 million.

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated period of amortization of gains and losses for Consumers was 11 years for pension and 13 years for OPEB for the year ended December 31, 2011, and 12 years for pension and 14 years for OPEB for each of the years ended December 31, 2010 and 2009. Prior service cost amortization is established in the year in which the prior service cost first occurred, and is based on the same amortization period for all future years until the prior service costs are fully amortized. Consumers had new prior services credits for OPEB in 2010. The estimated period of amortization of these new prior service credits was ten years for OPEB for the year ended December 31, 2010.

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

Years Ended December 31	<i>In Millions</i>	
	Pension Plan	
	2011	2010
Benefit obligation at beginning of period	\$ 1,896	\$ 1,717
Service cost	48	44
Interest cost	100	98
Actuarial loss	107	150
Benefits paid	(79)	(113)
Benefit obligation at end of period ¹	\$ 2,072	\$ 1,896
Plan assets at fair value at beginning of period	\$ 1,401	\$ 1,007
Actual return on plan assets	54	132
Company contribution	250	375
Actual benefits paid ²	(79)	(113)
Plan assets at fair value at end of period	\$ 1,626	\$ 1,401
Funded status at December 31 ^{3,4}	\$ (446)	\$ (495)

	In Millions			
	SERP		OPEB	
Years Ended December 31	2011	2010	2011	2010
Benefit obligation at beginning of period	\$ 77	\$ 67	\$ 1,358	\$ 1,373
Service cost	1	1	26	25
Interest cost	4	4	74	77
Plan amendments ⁵	-	-	-	(100)
Actuarial loss	6	8	178	34
Benefits paid	(3)	(3)	(51)	(51)
Benefit obligation at end of period ¹	\$ 85	\$ 77	\$ 1,585	\$ 1,358
Plan assets at fair value at beginning of period	\$ -	\$ -	\$ 825	\$ 725
Actual return on plan assets	-	-	21	81
Company contribution	3	3	66	70
Actual benefits paid ²	(3)	(3)	(51)	(51)
Plan assets at fair value at end of period	\$ -	\$ -	\$ 861	\$ 825
Funded status at December 31 ³	\$ (85)	\$ (77)	\$ (724)	\$ (533)

¹ The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established a prescription drug benefit under Medicare (Medicare Part D) and a federal subsidy, which is tax-exempt, to sponsors of retiree health care benefit plans that provide a benefit that is actuarially equivalent to Medicare Part D. In 2010, the Health Care Acts repealed these tax-exempt deductions for years beginning after December 31, 2012. Consumers' Medicare Part D annualized reduction in net OPEB costs was \$25 million for 2011, \$26 million for 2010, and \$18 million for 2009. The reduction included \$9 million for 2011, \$10 million for 2010, and \$6 million for 2009 in capitalized OPEB costs.

² Consumers received payments of \$5 million in each of 2011 and 2010 and \$4 million in 2009 for the Medicare Part D subsidies.

³ At December 31, 2011, Consumers classified \$4 million as current liabilities and \$1.2 billion as non-current liabilities on its consolidated balance sheets. At December 31, 2010, Consumers classified \$4 million as current liabilities and \$1.1 billion as non-current liabilities on its consolidated balance sheets.

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⁴ At December 31, 2011, \$414 million of the total funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses. At December 31, 2010, \$463 million of the funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses.

⁵ Plan amendments reflect changes resulting from an agreement reached with the UWUA in April 2010 on a new five-year contract for UWUA members.

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

Years Ended December 31	<i>In Millions</i>	
	2011	2010
Pension PBO	\$ 2,072	\$ 1,896
Pension ABO	1,765	1,517
Fair value of Pension Plan assets	1,626	1,401

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: Presented in the following table are the amounts recognized in regulatory assets and AOCI that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets, see Note 6, Regulatory Matters.

Years Ended December 31	<i>In Millions</i>		<i>In Millions</i>	
	Pension and SERP		OPEB	
	2011	2010	2011	2010
<i>Regulatory assets</i>				
Net loss	\$ 1,014	\$ 914	\$ 766	\$ 579
Prior service cost (credit)	17	23	(132)	(152)
<i>AOCI</i>				
Net loss	27	22	-	-
Prior service cost	-	1	-	-
Total amounts recognized in regulatory assets and AOCI	\$ 1,058	\$ 960	\$ 634	\$ 427

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Plan Assets: Presented in the following tables are the fair values of Consumers' Pension Plan and OPEB plan assets at December 31, 2011 and 2010, by asset category and by level within the fair value hierarchy. For additional details regarding the fair value hierarchy, see Note 4, Fair Value Measurements.

<i>In Millions</i>			
December 31, 2011	Pension Plan		
	Total	Level 1	Level 2
<i>Asset Category</i>			
Cash and short-term investments ¹	\$ 241	\$ 241	\$ -
U.S. government and agencies securities ²	24	-	24
Corporate debt ³	236	-	236
State and municipal bonds ⁵	10	-	10
Foreign corporate debt ⁶	23	-	23
Mutual funds ⁸	257	257	-
Pooled funds ⁹	835	-	835
Total	\$ 1,626	\$ 498	\$ 1,128

<i>In Millions</i>			
December 31, 2010	Pension Plan		
	Total	Level 1	Level 2
<i>Asset Category</i>			
Cash and short-term investments ¹	\$ 248	\$ 248	\$ -
U.S. government and agencies securities ²	57	-	57
Corporate debt ³	161	-	161
State and municipal bonds ⁵	8	-	8
Foreign corporate debt ⁶	17	-	17
Mutual funds ⁸	183	183	-
Pooled funds ⁹	727	-	727
Total	\$ 1,401	\$ 431	\$ 970

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<i>In Millions</i>			
December 31, 2011	OPEB Plan		
	Total	Level 1	Level 2
<i>Asset Category</i>			
Cash and short-term investments ¹	\$ 60	\$ 60	\$ -
U.S. government and agencies securities ²	189	-	189
Corporate debt ⁴	26	-	26
State and municipal bonds ⁵	66	-	66
Foreign corporate debt ⁶	3	-	3
Common stocks ⁷	105	105	-
Mutual funds ⁸	29	29	-
Pooled funds ¹⁰	383	-	383
Total	\$ 861	\$ 194	\$ 667

<i>In Millions</i>			
December 31, 2010	OPEB Plan		
	Total	Level 1	Level 2
<i>Asset Category</i>			
Cash and short-term investments ¹	\$ 52	\$ 52	\$ -
U.S. government and agencies securities ²	168	-	168
Corporate debt ⁴	19	-	19
State and municipal bonds ⁵	34	-	34
Foreign corporate debt ⁶	2	-	2
Common stocks ⁷	143	143	-
Mutual funds ⁸	21	21	-
Pooled funds ¹⁰	386	-	386
Total	\$ 825	\$ 216	\$ 609

¹ Cash and short-term investments consist of money market funds with daily liquidity.

² U.S. government and agencies securities consist of U.S. Treasury notes and other debt securities backed by the U.S. government and related agencies. These securities were valued based on quoted market prices.

³ At December 31, 2011, corporate debt investments in the Pension Plan comprised investment grade bonds (69 percent) and non-investment grade, high-yield bonds (31 percent) of U.S. issuers from diverse industries. At December 31, 2010, corporate debt investments in the Pension Plan comprised investment grade bonds (61 percent) and non-investment grade, high-yield bonds (39 percent) of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on comparable securities of issuers with similar credit ratings.

⁴ At December 31, 2011, corporate debt investments in the OPEB plan comprised investment grade bonds (69 percent) and non-investment grade, high-yield bonds (31 percent) of U.S. issuers from diverse industries. At December 31, 2010, corporate debt investments in the OPEB plan comprised investment grade bonds (61 percent) and non-investment grade, high-yield bonds (39 percent) of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on comparable securities of issuers with similar credit ratings.

⁵ State and municipal bonds were valued using a matrix-pricing model that incorporates Level 2 market-based information. The fair value of the bonds was derived from various observable inputs, including benchmark yields, reported securities trades, broker/dealer quotes, bond ratings, and general information on market movements for investment grade state and municipal securities normally considered by market participants when pricing such debt securities.

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⁶ Foreign corporate debt securities were valued based on quoted market prices, when available, or on yields available on comparable securities of issuers with similar credit ratings.

⁷ Common stocks in the OPEB plan consist of equity securities with low transaction costs that were actively managed and tracked by the S&P 500 Index. These securities were valued at their quoted closing prices.

⁸ Mutual funds represent shares in registered investment companies that are priced based on the quoted NAV that is the basis for transactions to buy or sell shares in the funds.

⁹ Pooled funds in the Pension Plan include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. At December 31, 2011, these funds comprised investments in U.S. equity securities (53 percent), foreign equity securities (22 percent), foreign fixed-income securities (16 percent), U.S. fixed-income securities (five percent), and alternative investments (four percent). At December 31, 2010, these funds comprised investments in U.S. equity securities (55 percent), foreign equity securities (24 percent), foreign fixed-income securities (14 percent), U.S. fixed-income securities (four percent), and alternative investments (three percent). These investments were valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

¹⁰ Pooled funds in the OPEB plan include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. At December 31, 2011, these funds comprised investments in U.S. equity securities (88 percent), foreign equity securities (six percent), foreign fixed-income securities (four percent), U.S. fixed-income securities (one percent), and alternative investments (one percent). At December 31, 2010, these funds comprised investments in U.S. equity securities (89 percent), foreign equity securities (six percent), foreign fixed-income securities (three percent), U.S. fixed-income securities (one percent), and alternative investments (one percent). These investments are valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

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

Years Ended December 31	<i>In Millions</i>	
	2011	2010
<i>OPEB</i> ¹		
VEBA trust	\$ 47	\$ 57
401(h) component	19	13
	\$ 66	\$ 70
<i>Pension</i> ²	\$ 245	\$ 366

¹ Consumers plans to contribute \$64 million to the OPEB plan in 2012.

² Consumers does not plan to contribute to the Pension Plan in 2012.

Contributions include required and discretionary amounts. Actual future contributions will depend on future investment performance, changes in discount rates, and various factors related to the populations participating in the plans.

In 2011, Consumers reached its target asset allocation for Pension Plan assets of 50 percent equity, 30 percent fixed income, and 20 percent alternative-strategy investments. This target asset allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers as well as high-yield and global bond funds. Alternative

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strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Consumers established union and non-union VEBA trusts to fund its future retiree health and life insurance benefits. These trusts are funded through the ratemaking process. Consumers has a target asset allocation of 60 percent equity and 40 percent fixed-income investments.

Consumers invests the equity portions of the union and non-union health care VEBA trusts in an S&P 500 Index fund. Consumers invests the fixed-income portion of the union health care VEBA trust in domestic investment grade taxable instruments. Consumers invests the fixed-income portion of the non-union health care VEBA trust in a diversified mix of domestic tax-exempt securities. The investment selections of each VEBA trust are influenced by the tax consequences, as well as the objective of generating asset returns that will meet the medical and life insurance costs of retirees.

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

	<i>In Millions</i>		
	Pension	SERP	OPEB ¹
2012	\$ 108	\$ 4	\$ 67
2013	117	4	70
2014	126	4	73
2015	134	4	76
2016	140	4	80
2017-2021	757	23	445

¹ Consumers' OPEB benefit payments are net of employee contributions and expected Medicare Part D prescription drug subsidy payments. For Consumers, subsidies to be received are estimated to be \$6 million for each of 2012 and 2013, \$7 million for each of 2014 and 2015, \$8 million for 2016, and \$47 million combined for 2017 through 2021.

Collective Bargaining Agreements: At December 31, 2011, unions represented 44 percent of Consumers' employees. The UAW represents Consumers' operating, maintenance, construction, and call center employees. The USW represents Zeeland employees. Union contracts expire in 2015.

11: INCOME TAXES

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

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

Years Ended December 31	<i>In Millions, Except Tax Rate</i>		
	2011	2010	2009
Income from continuing operations before income taxes	\$ 734	\$ 688	\$ 456
Income tax expense at statutory rate	257	241	160
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal benefit ¹	24	26	19
Income tax credit amortization	(4)	(4)	(4)
Medicare Part D exempt income ²	(6)	(9)	(6)
Plant basis differences	(1)	2	1
Tax credits, net	(1)	(3)	(7)
Other, net	(2)	1	-
Income tax expense	\$ 267	\$ 254	\$ 163
Effective tax rate	36.4%	36.9%	35.7%

¹In May 2011, Michigan enacted the MCIT, effective January 1, 2012. The MCIT, a simplified six percent corporate income tax, will replace the MBT, which is a complex multi-part business tax. Both the MBT and the MCIT are income taxes for financial reporting purposes, for which deferred income tax assets and liabilities are recorded. Consumers remeasured its Michigan deferred income tax assets and liabilities at June 30, 2011 to reflect this change in law. Unlike the MBT, the MCIT does not allow future tax deductions to offset the book-tax differences that existed upon enactment of the tax. Due primarily to the elimination of these future tax deductions, Consumers has eliminated \$128 million of net deferred tax assets associated with its utility book-tax temporary differences, recognizing a \$128 million regulatory asset (not including the effects of income tax gross-ups).

²Consumers has recorded a regulatory asset of \$98 million at December 31, 2011 to reflect the expected recovery of additional future income taxes related to the enactment of the Health Care Acts.

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

Years Ended December 31	<i>In Millions</i>		
	2011	2010	2009
<i>Current income taxes</i>			
Federal	\$ 74	\$ (17)	\$ 72
State and local	32	25	24
	\$ 106	\$ 8	\$ 96
<i>Deferred income taxes</i>			
Federal	\$ 159	\$ 236	\$ 66
State and local	6	14	5
	\$ 165	\$ 250	\$ 71
Deferred income tax credit, net	(4)	(4)	(4)
Tax expense	\$ 267	\$ 254	\$ 163

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

	<i>In Millions</i>	
December 31	2011	2010
Employee benefits	\$ (158)	\$ (110)
Gas inventory	(155)	(177)
Plant, property, and equipment	(1,742)	(1,464)
Regulatory tax liability	70	162
Reserves and accruals	44	45
Securitized costs	(96)	(120)
Tax loss and credit carryforwards	67	281
Other	81	(115)
	\$ (1,889)	\$ (1,498)
Less valuation allowance	(1)	-
Total net deferred income tax liabilities	\$ (1,890)	\$ (1,498)
Deferred tax assets, net of valuation reserves	\$ 261	\$ 488
Deferred tax liabilities	(2,151)	(1,986)
Total net deferred income tax liabilities	\$ (1,890)	\$ (1,498)

Deferred tax assets and liabilities are recognized for the estimated future tax effect of temporary differences between the tax basis of assets or liabilities and the reported amounts on Consumers' consolidated financial statements. Deferred tax assets and liabilities are classified as current or non-current according to the classification of the related assets or liabilities. Deferred tax assets and liabilities not related to assets or liabilities are classified according to the expected reversal date of the temporary differences.

Presented in the following table are the tax loss and credit carryforwards at December 31, 2011:

	<i>In Millions</i>		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	\$ 134	\$ 47	2023 – 2031
State capital loss carryforward	10	1	2014 – 2015
Alternative minimum tax credits	5	5	No expiration
General business credits	14	14	2012 – 2031
Total tax attributes		\$ 67	

Consumers has provided a valuation allowance of \$1 million for the state capital loss carryforward. Consumers expects to utilize fully tax loss and credit carryforwards for which no valuation has been provided. It is reasonably possible that further adjustments will be made to the valuation allowances within one year.

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

	<i>In Millions</i>		
Years Ended December 31	2011	2010	2009
Balance at beginning of period	\$ 3	\$ 57	\$ 55
Reductions for prior year tax positions	-	(54)	(1)
Additions for prior year tax positions	1	-	2
Additions for current year tax positions	-	-	1
Balance at end of period	\$ 4	\$ 3	\$ 57

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Consumers had uncertain tax benefits of \$4 million at December 31, 2011 and \$3 million at December 31, 2010 and 2009 that, if recognized, would affect the annual effective tax rate in future years.

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest for the year ended December 31, 2011 and less than \$1 million for each of the years ended December 31, 2010 and 2009. In 2010, CMS Energy settled with the IRS and, as a result, Consumers paid \$4 million to CMS Energy and eliminated a remaining accrued interest balance of \$1 million.

In November 2010, the IRS concluded its most recent audit of CMS Energy and its subsidiaries. Consumers' share of proposed changes was an adjustment of \$88 million to taxable income for the years ended December 31, 2002 through December 31, 2007. Of this amount, \$84 million resulted in an adjustment to the existing net operating loss carryforward; the remaining \$4 million increased taxable income. Most of the adjustments related to the timing of deductions, not the disallowance of deductions. Consumers accepted the proposed adjustments to taxable income, which resulted in the payment of \$10 million of tax and accrued interest. The impact to net income was less than \$1 million.

In December 2010, the IRS began its audit of CMS Energy and its subsidiaries' 2008 and 2009 federal tax returns. The IRS also is auditing CMS Energy's research and development tax credit claims for 2001 through 2009. These credits are part of CMS Energy's overall general business credit carryforwards. It is reasonably possible that, within the next twelve months, a settlement will be reached with the IRS on CMS Energy's research and development tax credit claim. The total claimed credit for these years is \$21 million.

The amount of income taxes paid is subject to ongoing audits by federal, state, local, and foreign tax authorities, which can result in proposed assessments. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2011 were adequate for all years.

12: STOCK-BASED COMPENSATION

Consumers provides a PISP to key employees and non-employee directors based on their contributions to the successful management of the company. The PISP has a five-year term, expiring in May 2014.

All grants under the PISP for 2011, 2010, and 2009 were in the form of TSR restricted stock and time-lapse restricted stock. Restricted stock recipients receive shares of CMS Energy common stock. Restricted stock shares granted prior to August 1, 2010 have full dividend and voting rights. The TSR restricted stock shares granted after August 1, 2010 continue to have full voting rights. In lieu of cash dividend payments, however, the TSR restricted stock shares granted after August 1, 2010 receive additional restricted shares equal to the value of the dividend. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

TSR restricted stock vesting is contingent on meeting a three-year service requirement and a specific market condition. The market condition is based entirely on a comparison of CMS Energy's TSR with the median TSR of a peer group over the same three-year period. Depending on the outcome of the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock vests after a service period of three years.

Restricted stock awards granted to officers in 2011 were 75 percent TSR restricted stock and 25 percent time-lapsed restricted stock. Awards granted to officers in 2010 and 2009 were 67 percent TSR restricted stock and 33 percent time-lapse restricted stock.

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For awards granted prior to August 1, 2010, restricted shares may vest fully upon retirement, disability, or change of control of CMS Energy if certain minimum service requirements are met or are waived by action of the C&HR Committees. If employment terminates for any other reason (other than death) or the minimum service requirements are not met or waived, the restricted shares will be fully forfeited. For awards granted after August 1, 2010, a pro-rata portion of the award equal to the portion of the service period served between the award grant date and the employee's termination date will vest upon termination of an employee due to retirement, disability, or change of control of CMS Energy. For TSR awards, this vesting is contingent upon the outcome of the market condition. The remaining portion of the award will be forfeited. All awards vest fully upon death.

The PISP also allows for stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2011, 2010, or 2009.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6 million shares from June 2009 through May 2014, nor may such awards to any recipient exceed 500,000 shares in any fiscal year. Consumers may issue awards of up to 3,884,919 shares of common stock under the PISP at December 31, 2011. Shares for which payment or exercise is in cash, as well as shares or stock options forfeited for any reason other than failure to meet a market condition, may be awarded or granted again under the PISP.

Presented in the following table is restricted stock activity under the PISP:

Year Ended December 31, 2011	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,805,023	\$ 13.28
Granted ¹	737,504	14.17
Vested	(837,174)	7.77
Forfeited	(15,356)	16.94
Nonvested at end of period	1,689,997	\$ 16.36

¹ During 2011, Consumers granted 295,035 TSR shares, 207,613 time-lapse shares, 23,328 shares from dividends paid on TSR shares, and 211,528 shares granted as a result of the outcome of the TSR awards' market condition.

Consumers charges the fair value of the awards to expense over the required service period. As a result, for awards granted prior to August 1, 2010, Consumers recognizes all compensation expense for share-based awards that have accelerated service provisions upon retirement by the period in which the employee becomes eligible to retire. TSR restricted stock awards granted after August 1, 2010 have graded vesting features, and Consumers recognizes expense for those awards on a graded vesting schedule over the required service period. Expense for time-lapse awards is recognized on a straight-line basis over the required service period. Consumers calculates the fair value of time-lapse restricted stock based on the price of CMS Energy's common stock on the grant date. Consumers calculates the fair value of TSR restricted stock awards on the grant date using a Monte Carlo simulation. Consumers bases expected volatilities on the historical volatility of the price of CMS Energy common stock.

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The risk-free rate for each valuation was based on the three-year U.S. Treasury yield at the award grant date. Presented in the following table are the significant assumptions used to estimate the fair value of the TSR restricted stock awards:

	2011	2010	2009
Expected volatility	29.6%	30.1%	29.8%
Expected dividend yield	4.6%	2.4%	2.0%
Risk-free rate	1.0%	0.9%	1.8%

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

	<i>In Millions</i>		
Years Ended December 31	2011	2010	2009
Fair value of shares that vested during the year	\$ 7	\$ 6	\$ 4
Compensation expense recognized	10	9	8
Income tax benefit recognized	4	3	3

At December 31, 2011, \$10 million of total unrecognized compensation cost was related to restricted stock for Consumers. Consumers expects to recognize this cost over a weighted-average period of 2.0 years.

Presented in the following table is stock option activity under the PISP:

Year Ended December 31, 2011	Options Outstanding, Fully Vested, and Exercisable	Weighted- Average Exercise Price per Share	Weighted- Average Remaining Contractual Term	Aggregate Intrinsic Value (In Millions)
Outstanding at beginning of period	267,468	\$ 20.64	1.2 years	\$ (1)
Granted	-	-		
Exercised	(92,968)	10.25		
Cancelled or expired	(113,000)	28.34		
Outstanding at end of period	61,500	\$ 22.20	0.2 years	\$ -

Stock options give the holder the right to purchase common stock at the market price on the grant date. Stock options are exercisable upon grant, and expire up to ten years and one month from the grant date. New shares are issued when recipients exercise stock options. The total intrinsic value of stock options exercised for Consumers was \$1 million for each of the years ended December 31, 2011 and 2010 and less than \$1 million for the year ended December 31, 2009. Cash received from exercise of these stock options in 2011 was \$1 million.

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

Years Ended December 31	2011	2010	2009
Weighted-average grant-date fair value per share			
Restricted stock granted	\$ 14.17	\$ 16.27	\$ 13.44

13: LEASES

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

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Operating leases for coal-carrying railcars have lease terms expiring without extension provisions over the next 12 years and with extension provisions over the next 15 years. These leases contain fair market value extension and buyout provisions, with some providing for predetermined extension period rentals. Capital leases for Consumers' vehicle fleet operations have a maximum term of 120 months with some having Terminal Rental Adjustment Clause end-of-life provisions and others having fixed percentage purchase options.

Consumers has capital leases for gas transportation pipelines to the Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the Karn generating complex has a term of 15 years with a provision to extend the contract from month to month. The remaining term of the contract was 10 years at December 31, 2011. The capital lease for the gas transportation pipeline to Zeeland has a term of 12 years with a renewal provision at the end of the contract. The remaining term of the contract was one year at December 31, 2011. The remaining terms of Consumers' long-term PPAs range between one and 20 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

Consumers is authorized by the MPSC to record operating lease payments as operating expense and recover the total cost from customers. Presented in the following table are Consumers' operating lease expense and contingent rental expense.

<i>In Millions</i>			
Years Ended December 31	2011	2010	2009
PPA operating lease expense	\$ 10	\$ 5	\$ 9
Non-PPA operating lease expense	22	22	23
Contingent rental expense ¹	11	14	9

¹ Contingent rental expense comprises PPA energy and capacity payments and any other payments not associated with RECs. This expense is excluded from operating lease expense.

Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2011.

<i>In Millions</i>			
	Capital Leases	Finance Lease ¹	Operating Leases
2012	\$ 20	\$ 20	\$ 27
2013	13	20	24
2014	11	19	22
2015	12	18	22
2016	8	17	17
2017 and thereafter	39	79	68
Total minimum lease payments	\$ 103	\$ 173	\$ 180
Less imputed interest	46	39	
Present value of net minimum lease payments	\$ 57	\$ 134	
Less current portion	11	13	
Non-current portion	\$ 46	\$ 121	

¹ In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to buy all of the capacity and energy then capable of being produced by Palisades. Consumers has continuing involvement with Palisades through security provided to Entergy for Consumers' PPA obligation and other arrangements. Because of these ongoing arrangements, Consumers accounted for the transaction as a financing of Palisades and not a sale. Accordingly, no gain on the sale of Palisades was recognized on the consolidated statements of income. Consumers accounted for the remaining non-real-estate assets and liabilities associated with the transaction as a sale.

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Palisades remains on Consumers' consolidated balance sheets and Consumers continues to depreciate it. Consumers recorded the related proceeds as a finance obligation with payments recorded to interest expense and the finance obligation based on the amortization of the obligation over the life of the Palisades PPA. The value of the finance obligation was determined based on an allocation of the transaction proceeds to the fair values of the net assets sold and fair value of the plant asset under the financing. Total amortization and interest charges under the financing were \$21 million, \$22 million, and \$23 million, respectively, for the years ended December 31, 2011, 2010, and 2009.

14: PLANT, PROPERTY, AND EQUIPMENT

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

<i>In Millions</i>			
Years Ended December 31	Estimated Depreciable Life in Years	2011	2010
<i>Electric</i>			
Generation	18 – 85	\$ 3,936	\$ 3,812
Distribution	12 – 75	5,538	5,250
Other	7 – 40	651	609
Capital and finance leases		275	273
<i>Gas</i>			
Underground storage facilities ¹	30 – 65	322	311
Transmission	13 – 75	722	713
Distribution	30 – 80	2,754	2,654
Other	5 – 50	403	380
Capital leases		5	5
Other non-utility property	8 – 51	15	15
Construction work in progress		782	566
Less accumulated depreciation and amortization		4,846	4,593
Net plant, property, and equipment ²		\$ 10,557	\$ 9,995

¹Underground storage includes base natural gas of \$26 million at December 31, 2011 and 2010. Base natural gas is not subject to depreciation.

²For the year ended December 31, 2011, utility plant additions were \$700 million and utility plant retirements were \$104 million. For the year ended December 31, 2010, utility plant additions were \$783 million and utility plant retirements were \$85 million.

Presented in the following table is further detail on changes in Consumers' capital and finance leases:

<i>In Millions</i>		
Years Ended December 31	2011	2010
Balance at beginning of period	\$ 278	\$ 306
Additions	4	15
Net retirements and other adjustments	(2)	(43)
Balance at end of period	\$ 280	\$ 278

Capital and finance leases presented are gross amounts. Accumulated amortization of capital and finance leases was \$87 million at December 31, 2011 and \$65 million at December 31, 2010 for Consumers.

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Presented in the following table is further detail on Consumers' accumulated depreciation and amortization:

<i>In Millions</i>		
Years Ended December 31	2011	2010
Utility plant assets	\$ 4,844	\$ 4,592
Non-utility plant assets	2	1

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

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

Years Ended December 31	2011	2010	2009
Electric utility property	3.0%	3.0%	3.0%
Gas utility property	2.9%	2.9%	2.9%
Other property	7.4%	7.4%	7.6%

Consumers records plant, property, and equipment at original cost when placed into service. The cost includes labor, material, applicable taxes, overhead such as pension and other benefits, and AFUDC, if applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process. For additional details see Note 6, Regulatory Matters.

When utility property is mothballed, the property is reserved for future use, stays in rate base, and continues to be depreciated at the same rate as before the mothball period. No changes are made to rates unless it is decided that the units will be retired, or the MPSC disallows some or all costs associated with the property.

When utility property is retired or otherwise disposed of in the ordinary course of business, Consumers records the original cost to accumulated depreciation, along with associated cost of removal, net of salvage. Consumers recognizes gains or losses on the retirement or disposal of non-regulated assets in income. Consumers records cost of removal collected from customers, but not spent, as a regulatory liability.

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

Years Ended December 31	2011	2010	2009
AFUDC capitalization rate	7.6%	7.6%	7.6%

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Consumers capitalizes the purchase and development of internal-use computer software. These costs are expensed evenly over the estimated useful life of the internal-use computer software. If computer software is integral to computer hardware, then its cost is capitalized and depreciated with the hardware. The types of costs capitalized are consistent for all periods presented by the financial statements.

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

		<i>In Millions</i>			
Years Ended December 31		2011		2010	
Description	Amortization Life in years	Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
Software development	3 – 15	\$ 360	\$ 141	\$ 323	\$ 125
Plant acquisition adjustments	40 – 46	214	22	213	16
Rights of way	50 – 75	128	38	140	37
Leasehold improvements	various ²	11	9	13	9
Franchises and consents	5 – 30	15	7	15	6
Other intangibles	various	18	14	18	14
Total		\$ 746	\$ 231	\$ 722	\$ 207

¹ Net intangible asset additions for Consumers' utility plant were \$23 million during 2011 and \$25 million during 2010.

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

Presented in the following table is Consumers' amortization expense related to intangible assets:

			<i>In Millions</i>
Years Ended December 31	Total Amortization Expense	Software Amortization Expense	
2011	\$ 32	\$ 24	
2010	27	19	
2009	30	22	

Amortization of intangible assets is expected to range between \$39 million and \$50 million per year over the next five years.

JOINTLY OWNED REGULATED UTILITY FACILITIES

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2011:

				<i>In Millions, Except Ownership Share</i>
	Campbell Unit 3	Ludington	Distribution	
Ownership share	93.3%	51.0%	various	
Utility plant in service	\$ 1,059	\$ 175	\$ 168	
Accumulated depreciation	(430)	(118)	(46)	
Construction work-in-progress	55	43	7	
Net investment	\$ 684	\$ 100	\$ 129	

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

15: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. No market risk premiums were included in Consumers' ARO fair value estimates since reasonable estimates could not be made. If a five percent market risk premium were assumed, Consumers' ARO liabilities at December 31, 2011 would increase by \$13 million and at December 31, 2010 would increase by \$12 million.

If a reasonable estimate of fair value cannot be made in the period in which the ARO is incurred, such as for assets with indeterminate lives, the liability is recognized when a reasonable estimate of fair value can be made. Consumers has not recorded liabilities for assets that have insignificant cumulative disposal costs, such as substation batteries.

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

ARO Description	In-Service Date	Long-Lived Assets
Closure of coal ash disposal areas	Various	Generating plants coal ash areas
Closure of wells at gas storage fields	Various	Gas storage fields
Indoor gas services equipment relocations	Various	Gas meters located inside structures
Asbestos abatement	1973	Electric and gas utility plant
Gas distribution cut, purge, and cap	Various	Gas distribution mains and services

No assets have been restricted for purposes of settling AROs.

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

ARO Description	<i>In Millions</i>					
	ARO Liability 12/31/10	Incurred	Settled	Accretion	Cash flow Revisions	ARO Liability 12/31/11
Coal ash disposal areas	\$ 66	\$ -	\$ (2)	\$ 6	\$ -	\$ 70
Wells at gas storage fields	1	-	-	-	-	1
Indoor gas services relocations	1	-	(1)	-	-	-
Asbestos abatement	40	-	(1)	3	-	42
Gas distribution cut, purge, and cap	136	(2)	(3)	9	-	140
Total	\$ 244	\$ (2)	\$ (7)	\$ 18	\$ -	\$ 253

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<i>In Millions</i>						
ARO Description	ARO Liability 12/31/09	Incurred	Settled	Accretion	Cash flow Revisions	ARO Liability 12/31/10
Coal ash disposal areas	\$ 64	\$ -	\$ (4)	\$ 6	\$ -	\$ 66
Wells at gas storage fields	1	-	-	-	-	1
Indoor gas services relocations	1	-	-	-	-	1
Asbestos abatement	38	-	(1)	3	-	40
Gas distribution cut, purge, and cap	124	6	(2)	8	-	136
Total	\$ 228	\$ 6	\$ (7)	\$ 17	\$ -	\$ 244

16: RELATED-PARTY TRANSACTIONS

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

- purchase and sale of electricity from and to affiliates of CMS Enterprises;
- payment of parent company overhead costs to CMS Energy; and
- investment in CMS Energy common stock.

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

Presented in the following table are Consumers' recorded income and expense from related parties as of December 31:

<i>In Millions</i>				
Description	Related Party	2011	2010	2009
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 81	\$ 84	\$ 81

Amounts payable to related parties for purchased power and other services were \$11 million at December 31, 2011 and 2010.

Consumers owned 1.6 million shares of CMS Energy common stock with a fair value of \$35 million at December 31, 2011. For additional details on Consumers' investment in CMS Energy common stock, see Note 8, Financial Instruments.

17: IMPAIRMENT CHARGES

In May 2010, Consumers announced plans to defer the development of its proposed 830-MW coal-fueled plant at its Karn/Weadock generating complex. At that time, Consumers recorded a charge of \$3 million to write off certain capitalized development costs because the costs were deemed not to have long-term value in connection with the potential future construction of the plant. The project's air permit, issued by the MDEQ in December 2009, was set to expire in August 2011 if construction of the coal plant had not commenced or if Consumers had not been granted an extension of the air permit. In December 2010, Consumers determined that it would not begin construction before August 2011 as a means of preserving the air permit. As a result, the likelihood that the plant would be constructed had diminished significantly. In December 2010, in accordance with accounting standards governing impairment of plant costs for regulated utilities, Consumers recorded an additional charge of \$19 million to write off the

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remaining previously capitalized development costs associated with the proposed plant. The total charge of \$22 million was recorded in other operating expenses for the year ended December 31, 2010. In December 2011, Consumers announced the cancellation of the proposed plant.

Consumers recorded no other impairments of long-lived assets for the years ended December 31, 2011, 2010, and 2009.

18: REPORTABLE SEGMENTS

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

- electric utility, consisting of regulated activities associated with the generation and distribution of electricity in Michigan;
- gas utility, consisting of regulated activities associated with the transportation, storage, and distribution of natural gas in Michigan; and
- other, including a consolidated special-purpose entity for the sale of accounts receivable.

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

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

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

	<i>In Millions</i>		
Years Ended December 31	2011	2010	2009
<i>Operating Revenue</i>			
Electric utility	\$ 3,913	\$ 3,802	\$ 3,407
Gas utility	2,340	2,354	2,556
Total Operating Revenue	\$ 6,253	\$ 6,156	\$ 5,963
<i>Depreciation and Amortization</i>			
Electric utility	\$ 412	\$ 450	\$ 441
Gas utility	130	122	118
Total Depreciation and Amortization	\$ 542	\$ 572	\$ 559
<i>Interest Charges</i>			
Electric utility	\$ 192	\$ 202	\$ 225
Gas utility	71	73	66
Other	2	2	1
Total Interest Charges	\$ 265	\$ 277	\$ 292
<i>Income Tax Expense</i>			
Electric utility	\$ 190	\$ 187	\$ 107
Gas utility	77	67	56
Total Income Tax Expense	\$ 267	\$ 254	\$ 163
<i>Net Income Available to Common Stockholder</i>			
Electric utility	\$ 333	\$ 303	\$ 194
Gas utility	130	127	96
Other	2	2	1
Total Net Income Available to Common Stockholder	\$ 465	\$ 432	\$ 291
<i>Plant, Property, and Equipment, Gross</i>			
Electric utility	\$ 10,400	\$ 9,944	\$ 9,525
Gas utility	4,206	4,063	3,812
Other	15	15	15
Total Plant, Property, and Equipment	\$ 14,621	\$ 14,022	\$ 13,352
<i>Total Assets</i>			
Electric utility ¹	\$ 9,938	\$ 9,321	\$ 9,157
Gas utility ¹	4,956	4,614	4,594
Other	768	904	871
Total Assets	\$ 15,662	\$ 14,839	\$ 14,622
<i>Capital Expenditures²</i>			
Electric utility	\$ 661	\$ 642	\$ 557
Gas utility	261	235	270
Total Capital Expenditures	\$ 922	\$ 877	\$ 827

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

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

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19: QUARTERLY FINANCIAL INFORMATION (UNAUDITED)

<i>In Millions</i>				
Quarters Ended	2011			
	March 31	June 30	Sept. 30	Dec. 31
Operating Revenue	\$ 1,988	\$ 1,303	\$ 1,397	\$ 1,565
Operating Income	300	207	305	173
Net Income	153	92	155	67
Preferred Stock Dividends	-	1	1	-
Net Income Available to Common Stockholder	153	91	154	67

<i>In Millions</i>				
Quarters Ended	2010			
	March 31	June 30	Sept. 30	Dec. 31
Operating Revenue	\$ 1,890	\$ 1,276	\$ 1,370	\$ 1,620
Operating Income	224	207	304	191
Net Income	107	88	160	79
Preferred Stock Dividends	-	1	1	-
Net Income Available to Common Stockholder	107	87	159	79

20: SUBSEQUENT EVENTS (UNAUDITED)

In April 2012, the Michigan Court of Appeals ruled in an appeal filed by ABATE that disputed the MPSC's decision to authorize an electric revenue decoupling mechanism for Detroit Edison. The Court concluded that the MPSC lacks statutory authority to approve or direct the use of a revenue decoupling mechanism for electric providers. Consumers cannot predict whether this decision will be appealed to the Michigan Supreme Court or the timing or outcome of any such appeal. The Company is continuing to evaluate the accounting impact of this matter. Consumers will continue to pursue all legal and regulatory avenues to recover its decoupling revenues, including participating in or supporting any appeal of the Court of Appeals decision.

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Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Year) 4/16/2012	December 31, 2011

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholder of
Consumers Energy Company

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of income, of cash flows, and of changes in equity present fairly, in all material respects, the financial position of Consumers Energy Company and its subsidiaries at December 31, 2011 and December 31, 2010, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2011 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 15(a)(2) presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2011, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The Company's management is responsible for these financial statements and the financial statement schedule, for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Annual Report on Internal Control over Financial Reporting appearing under Item 9A. Our responsibility is to express opinions on these financial statements, on the financial statement schedule, and on the Company's internal control over financial reporting based on our integrated audits. We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether effective internal control over financial reporting was maintained in all material respects. Our audits of the financial statements included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/PricewaterhouseCoopers LLP

Detroit, Michigan
February 23, 2012

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	14,116,638,875	9,458,752,142	
4	Property Under Capital Leases	192,872,279	187,394,247	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	14,309,511,154	9,646,146,389	
9	Leased to Others			
10	Held for Future Use	4,941,725	4,733,193	
11	Construction Work in Progress	780,708,040	466,333,565	
12	Acquisition Adjustments	213,753,947	213,470,672	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	15,308,914,866	10,330,683,819	
14	Accum. Prov. For Depr., Amort., & Depl.	6,073,452,940	3,573,110,194	
15	Net Utility Plant (Enter Total of line 13 less 14)	9,235,461,926	6,757,573,625	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	5,879,561,200	3,532,864,816	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434		
20	Amort. Of Underground Storage Land & Land Rights	4,566,096		
21	Amort. Of Other Utility Plant	159,327,811	18,701,225	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	6,051,807,541	3,551,566,041	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation	40,433	30,826	
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	40,433	30,826	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	21,604,966	21,513,327	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	6,073,452,940	3,573,110,194	

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) 04/16/12	Year of Report December 31, 2011
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
3,897,907,580				759,979,153	3
3,243,883				2,234,149	4
					5
					6
					7
3,901,151,463	0	0	0	762,213,302	8
					9
208,532				0	10
128,684,483				185,689,992	11
283,275					12
4,030,327,753	0	0	0	947,903,294	13
2,065,898,780				434,443,966	14
1,964,428,973	0	0	0	513,459,328	15
					16
					17
2,033,437,411				313,258,973	18
8,352,434					19
4,566,096					20
19,441,593				121,184,993	21
2,065,797,534	0	0	0	434,443,966	22
					23
					24
					25
	0	0	0		26
					27
9,607					28
					29
9,607	0	0	0	0	30
					31
91,639				0	32
2,065,898,780	0	0	0	434,443,966	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) 4/16/12	Year of Report December 31, 2011
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)			
2	Fabrication	0		
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)	0		
9	In Reactor (120.3)	0		
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)	0	0	
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)	44,286,408		
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	(44,286,408)		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)	0		
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
Changes During the Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a Footnote) (e)		
			1
		0	2
			3
			4
			5
		0	6
			7
			8
		0	9
		0	10
		0	11
			12
	44,286,408	0	13
		0	14
			15
			16
			17
			18
			19
			20
			21
		0	22

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) 04/16/12	Year of Report December 31, 2011
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
203	13	e	DOE settlement recorded in July 2011.

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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) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	95,859	0
3	302 Franchises and Consents	14,381,110	10,902
4	303 Miscellaneous Intangible Plant	25,293,865	131,811
5	TOTAL Intangible Plant	39,770,834	142,713
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	5,586,181	0
9	310.2 Land Rights	854,367	0
10	311 Structures and Improvements	470,988,432	7,644,816
11	312 Boiler Plant Equipment	1,935,167,037	124,359,688
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	372,036,366	16,499,884
14	315 Accessory Electric Equipment	119,864,353	25,638,667
15	316 Miscellaneous Power Plant Equipment	32,324,920	2,202,933
16	317 Asset Retirement Costs for Steam Production	6,727,026	0
17	TOTAL Steam Production Plant	2,943,548,682	176,345,988
18	Nuclear Production Plant		
19	320.1 Land	0	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	0
22	322 Reactor Plant Equipment	0	0
23	323 Turbogenerator Units	0	0
24	324 Accessory Electric Equipment	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)</p>		<p>to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>			
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	95,859	301	2
14,234	0	0	14,377,778	302	3
0	(5,966)	0	25,419,710	303	4
14,234	(5,966)	0	39,893,347		5
					6
					7
0	0	(1,780,099)	3,806,082	310.1	8
0	0	0	854,367	310.2	9
334,372	0	2,062,345	480,361,221	311	10
45,728,637	0	(4,513,461)	2,009,284,627	312	11
0	0	0	0	313	12
8,901,175	0	1,972,072	381,607,147	314	13
431,857	0	442,919	145,514,082	315	14
480,346	0	407,898	34,455,405	315	15
0	0	0	6,727,026	316	16
55,876,387	0	(1,408,326)	3,062,609,957		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment	0	0	
25	326 Asset Retirement Costs for Nuclear Production	0	0	
26	TOTAL Nuclear Production Plant	0	0	
27	Hydraulic Production Plant			
28	330.1 Land	3,331,784	0	
29	330.2 Recreational Land	112,241	0	
30	330.3 Land Rights	40,535	0	
30	331 Structures and Improvements	25,841,664	251,689	
31	332 Reservoirs, Dams and Waterways	150,239,728	864,016	
32	333 Water Wheels, Turbines and Generators	56,285,152	1,148,373	
33	334 Accessory Electric Equipment	12,754,836	1,235,433	
34	335 Miscellaneous Power Plant Equipment	5,240,533	188,676	
35	336 Roads, Railroads and Bridges	1,608,630	0	
36	TOTAL Hydraulic Production Plant	255,455,103	3,688,187	
37	Other Production Plant			
38	340.1 Land	1,504,874	0	
39	340.2 Land Rights	13,685	0	
40	341 Structures and Improvements	24,282,070	341,058	
41	342 Fuel Holders, Products and Accessories	2,993,208	12,122	
42	343 Prime Movers	0	0	
43	344 Generators	326,513,590	1,961,034	
44	345 Accessory Electric Equipment	41,558,485	97,331	
45	346 Miscellaneous Power Plant Equipment	2,449,450	137,939	
46	TOTAL Other Production Plant	399,315,362	2,549,484	
47	TOTAL Production Plant	3,598,319,147	182,583,659	
48	3. TRANSMISSION PLANT			
49	350.1 Land	0	0	
50	350.2 Land Rights	0	0	
51	352 Structures and Improvements	0	0	
52	353 Station Equipment	0	0	
53	354 Towers and Fixtures	0	0	
54	355 Poles and Fixtures	0	0	
55	356 Overhead Conductors and Devices	0	0	
56	357 Underground Conduit	0	0	
57	358 Underground Conductors and Devices	0	0	

1 Line 53, 54 & 55, column (c) Purchased back de-energized assets from METC, LLC.

2 Line 53, 54 & 55, column (d) Reinstated assets from column (c) transferred to High Voltage Distribution .

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) 04/16/12	Year of Report December 31, 2011		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	325	24
0	0	0	0	326	25
0	0	0	0		26
					27
0	0	0	3,331,784	330.1	28
0	0	0	112,241	330.2	29
0	0	0	40,535	330.3	30
19,027	0	(57,080)	26,017,246	331	30
493,540	0	(4,945)	150,605,259	332	31
33,034	0	0	57,400,491	333	32
48,660	0	1,162	13,942,771	334	33
0	0	53,838	5,483,047	335	34
0	0	0	1,608,630	336	35
594,261	0	(7,025)	258,542,004		36
					37
0	0	0	1,504,874	340.1	38
0	0	0	13,685	340.2	39
0	0	686,110	25,309,238	341	40
0	0	(12,122)	2,993,208	342	41
	0	0	0	343	42
563,831	0	(112,881)	327,797,912	344	43
8,011	0	(181,805)	41,466,000	345	44
0	0	(368,704)	2,218,685	346	45
571,842	0	10,598	401,303,602		46
57,042,490	0	(1,404,753)	3,722,455,563		47
					48
0	0	0	0	350.1	49
0	0	0	0	350.2	50
0	0	0	0	352	51
0	0	0	0	353	52
0	0	0	0	354	53
0	0	0	0	355	54
0	0	0	0	356	55
0	0	0	0	357	56
0	0	0	0	358	57

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant	0	0	
59	4. DISTRIBUTION PLANT			
60	360.1 Land	19,538,432	346,777	
61	360.2 Land Rights	19,792,003	604,531	
62	360.3 Land	65,444,799	0	
63	360.4 Land Rights	53,858,405	1,975,901	
64	361 Structures and Improvements	56,642,777	822,046	
65	362 Station Equipment	816,211,190	59,116,635	
66	363 Storage Battery Equipment	0	0	
67	364 Poles, Towers and Fixtures	1,021,578,235	91,135,550	
68	365 Overhead Conductors and Devices	1,040,277,817	56,450,878	
69	366 Underground Conduit	82,263,729	3,200,125	
70	367 Underground Conductors and Devices	449,557,080	13,017,339	
71	368 Line Transformers	724,231,739	33,123,100	
72	368.1 Capacitors	0	0	
73	369 Services	573,031,638	16,999,155	
74	370 Meters	227,857,464	23,055,647	
75	371 Installations on Customers' Premises	6,683,158	1,055,896	
76	372 Leased Property on Customers' Premises	0	0	
77	373 Street Lighting and Signal Systems	90,679,418	6,211,701	
78	374 Asset Retirement Costs for Distribution Plant	129,033	0	
79	TOTAL Distribution Plant	5,247,776,917	307,115,281	
80	5. GENERAL PLANT			
81	389.1 Land	1,148,921	120,000	
82	389.2 Lands Rights	230,547	0	
83	390 Structures and Improvements	57,572,598	1,312,008	
84	391 Office Furniture and Equipment	3,000,188	3,858,699	
85	391.1 Computers / Computer Related Equipment	21,605,477	0	
86	392 Transportation Equipment	16,039,377	2,992,975	
87	393 Stores Equipment	84,942	0	
88	394 Tools, Shop and Garage Equipment	6,760,308	(148,449)	
89	395 Laboratory Equipment	5,379,261	11,470	
90	396 Power Operated Equipment	2,851,007	223,704	
91	397 Communication Equipment	39,376,211	(7,013)	
92	398 Miscellaneous Equipment	2,004,291	0	
93	SUBTOTAL	156,053,128	8,363,394	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0		359	57
0	0	0	0		58
					59
3,332	0	(136,690)	19,745,187	360.1	60
884	0	(46,698)	20,348,952	360.2	61
6,133	0	(110,359)	65,328,307	360.3	62
4,470	0	(324,658)	55,505,178	360.4	63
101,157	0	120,402	57,484,068	361	64
347,695	0	549,638	875,529,768	362	65
0	0	0	0	363	66
2,279,220	0	(1,695,895)	1,108,738,670	364	67
2,699,704	0	2,201,850	1,096,230,841	365	68
180,992	0	172	85,283,034	366	69
1,059,823	0	2,496	461,517,092	367	70
7,923,866	0	0	749,430,973	368	71
	0	0	0	368.1	72
552,216	0	0	589,478,577	369	73
4,239,797	0	(601,011)	246,072,303	370	74
114,115	0	0	7,624,939	371	75
0	0	0	0	372	76
1,626,411	0	0	95,264,708	373	77
0	0	0	129,033	374	78
21,139,815	0	(40,753)	5,533,711,630		79
					80
3,539	0	1,959,137	3,224,519	389.1	81
0	0	51,042	281,589	389.2	82
409,674	0	(2,541,617)	55,933,315	390	83
411,052	0	804,162	7,251,997	391	84
0	0	0	21,605,477	391.1	85
299,252	0	176,091	18,909,191	392	86
0	0	0	84,942	393	87
25,481	0	67,322	6,653,700	394	88
8,166	0	(334,243)	5,048,322	395	89
22,708	0	(105,627)	2,946,376	396	90
301,826	0	(27,723)	39,039,649	397	91
0	0	(291,766)	1,712,525	398	92
1,481,698	0	(243,222)	162,691,602		93

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) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property			
92	TOTAL General Plant	156,053,128	8,363,394	
93	TOTAL (Accounts 101 and 106)	9,041,920,026	498,205,047	
94				
95	102 Electric Plant Purchased	0	0	
96	(Less) 102 Electric Plant Sold	0	0	
97	103 Experimental Plant Unclassified	0	0	
98	TOTAL Electric Plant in Service (Total of lines 93 thru 97)	9,041,920,026	498,205,047	

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) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				399	91
1,481,698	0	(243,222)	162,691,602		92
79,678,237	(5,966)	(1,688,728)	9,458,752,142		93
					94
0	0	0	0	102	95
0		0	0		96
				103	97
79,678,237	(5,966)	(1,688,728)	9,458,752,142		98

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) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	Not applicable.				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL				0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.			
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1					
2					
3					
4	Pompeii Substation	6/30/1979	12/31/2011	643,129	
5	Acme Substation	5/31/2010	12/31/2010	564,939	
6	Birchwood Substation	5/31/2010	6/30/2012	281,398	
7	Richland Substation	5/31/2010	12/31/2010	352,925	
8	Karn Weadock Complex - ASPC	12/31/2011	12/31/2021	1,780,099	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29	Other Electric Property	various	various	1,110,703	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL			4,733,193	

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) 04/16/12		Year of Report December 31, 2011	
PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)							
1. Report the particulars called for concerning acquisition adjustments. 2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below. 3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited. 4. For acquisition adjustments arising during the year				state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, where filed with the Commission. 5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized. 6. Give date Commission authorized use of Account 115.			
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)	
				Contra Acct (d)	Amount (e)		
1	Account 114						
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672	
3							
4	Gas Plant	283,275				283,275	
5							
6	Total	213,753,947				213,753,947	
7							
8							
9							
10							
11							
12							
13	Account 115						
14	Electric Plant - Zeeland Plant	16,174,999	5,338,328	*		21,513,327	
15							
16	Gas Plant	85,481	6,158			91,639	
17							
18	Total	16,260,480	5,344,486			21,604,966	
19							
20							
<p>* Authorized by MPSC Order Case# 15245 (12/18/2007) Debit to account 406 amortization of Electric Plant Acquisition Adjustment</p>							

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) 04/16/12	Year of Report December 31, 2011
CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)				
<p>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.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>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.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	1,910,740		2,929,470
2	Fossil Generation Plant - Electric Total	276,642,739		331,521,045
3	Hydro Generation Plant - Electric Total	45,437,710		47,253,000
4	Other Generation Plant - Electric Total	71,640,224		201,569,000
5	Distribution Plant - Electric Total	50,905,521		331,545,155
6	General Plant - Electric Total	19,796,631		27,312,863
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35	TOTAL	466,333,565	0	942,130,533

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CONSTRUCTION OVERHEADS - ELECTRIC			
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>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.</p> <p>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.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Engineering and Supervision	91,954,032	
2	Administrative and General	63,427,684	
3			
4			
5			
6			
7			
8			
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39	TOTAL	155,381,716	

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<p align="center">GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</p>	
<p>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</p>	<p>construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>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.</p>

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3,386,617,535	3,386,616,905	630	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	275,444,805	275,444,805		
4	(403.1) Decommissioning Expense	0	0		
5	(413) Exp. Of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	0	0		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	275,444,805	275,444,805	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	79,650,997	79,650,997		
13	Cost of Removal	53,190,876	53,190,876		
14	Salvage (Credit)	(1,944,962)	(1,944,962)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	130,896,911	130,896,911	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	1,730,213	1,700,017	30,196	
18	Retirement WIP	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	3,532,895,642	3,532,864,816	30,826	0

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

20	Steam Production	1,004,181,350	1,004,181,350	0	
21	Nuclear Production-Depreciation	(54,614,287)	(54,614,287)		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	24,907,801	24,907,801		
24	Hydraulic Production-Pumped Storage	141,421,292	141,421,292		
25	Other Production	115,733,973	115,733,973		
26	Transmission	0	0		
27	Distribution	2,182,576,091	2,182,545,265	30,826	
28	General	118,689,422	118,689,422		
29	TOTAL (Enter total of lines 20 thru 28)	3,532,895,642	3,532,864,816	30,826	0

1 Line 17, Col (c) consist primarily of (i) an adjustment to the nuclear decommissioning funds, (ii) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (iii) transfer activity for prior years.

2	Electric Plant in Service Retirements-	
	Page 211, line 93, Col (d)	79,678,237
	Nondepreciable Property	(29,053)
	Other Adjustments	1,813
	Book Cost of Plant Retired - Line12, Col (c)	<u>79,650,997</u>

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NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121. 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. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 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.		
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,476		216,476
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	129,430		129,430
11	Misc Properties/Oakland Twp	111,389	(9,187)	102,202
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			
18	MCV Related Line & Sub	1,739,392	(3,894)	1,735,498
19	Wholehouse Surge Suppressor	285,458		285,458
20				
21	Minor Items Previously Devoted to Public Service	3,274,024	221,802	3,495,826
22	Minor Item - Other Utility Plant	0	-	0
23				
24	TOTAL	15,171,255	208,721	15,379,976

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	1,468,932
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	42,844
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	
6	and Closings	10,769
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	53,613
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,522,545

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INVESTMENTS (Accounts 123, 124, 136)				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(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</p>				
Line No.	Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) Original Cost Book Value		Purchases or Additions During Year (c)
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		8,101,002	0
4	FAS 115 CMS Stock Adjustment (1)		26,066,491	7,640,787
5				
6	Total Account 123 (Excluding 123.1)		34,167,493	7,640,787
7				
8	Account 124			
9	Contracts Receivable		456,108	5,406
10	Detroit Investment Fund		1,064,670	8,912
11	Deferred Bonus		1,973,788	88
12	DC SERP		415,494	232,646
13	DSSP		1,749,841	230,326
14	Miscellaneous		28,750	0
15				
16	Total Account 124		5,688,651	477,378
17				
18	Account 136			
19	Other Temporary Cash Investments		18,600,000	3,115,403,615
20				
21	Total 136		18,600,000	3,115,403,615
22				
23	(1) Includes the unrealized gain/loss as required			
24	under SFAS 115.			
25				
26				
27				
28				
29				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)					
listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229. 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge. 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of		authorization, and case or docket number. 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).			
Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f) Original Cost Book Value	Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
					1
					2
1,185,482	1,568,145	6,915,520	0	3,814,513	3
5,998,156	0	27,709,122	0	0	4
					5
7,183,638	1,568,145	34,624,642	0	3,814,513	6
					7
					8
6,426	0	455,088	1,020	0	9
0	0	1,073,582	0	0	10
585,151	0	1,388,725	0	0	11
8,325	0	639,815	0	0	12
998,928	0	981,239	0	0	13
0	0	28,750	0	0	14
					15
1,598,830	0	4,567,199	1,020	0	16
					17
					18
3,077,803,615	0	56,200,000	200,974	0	19
					20
3,077,803,615	0	56,200,000	200,974	0	21
					22
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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)					
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> . 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (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	ES SERVICES COMPANY				
2	Investment in Common Stock	05/31/89			641,000
3	Equity in Undistributed Earnings				(289,240)
4					
5	Subtotal				351,760
6					
7	CMS ENGINEERING COMPANY				
8	Investment in Common Stock	04/30/94			81,001
9	Equity in Undistributed Earnings				6,287
10					
11	Subtotal				87,288
12					
13	CONSUMERS FUNDING LLC				
14	Investment in Common Stock	10/11/00			2,342,960
15					
16	Subtotal				2,342,960
17					
18	CONSUMERS CAMPUS HOLDINGS LLC				
19	Investment in Common Stock	04/23/01			147,670
20	Equity in Undistributed Earnings				(42,476)
21					
22	Subtotal				105,194
23					
24	CONSUMERS RECEIVABLE FUNDING II	04/24/03			
25	Investment in Common Stock				848,732,757
26					
27	Subtotal				848,732,757
28					
29	Note: Consumers Energy pledged \$140,613,319 less receivables to Consumers Receivable Funding II in December 2011, compared to 2010.				
30					
31					
32					
33					
34					
35					
36	TOTAL Cost of Account 123.1 \$711,332,069			TOTAL	851,619,959

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report in column (f) interest and dividend revenues from investments, including such revenues from		securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f). 8. Report on Line 36, column (a) the total cost of Account 123.1.		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		641,000		1
		(377,750)		2
(88,510)				3
		263,250		4
(88,510)				5
		81,001		6
		29,496		7
23,209				8
		110,497		9
23,209				10
				11
				12
		2,342,960		13
				14
		2,342,960		15
				16
		147,670		17
		(42,476)		18
		105,194		19
				20
				21
		708,119,438		22
				23
		708,119,438		24
				25
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(65,301)		710,941,339		36

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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET				
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).				
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	76,312,026	22,957,765	
2	Customer Accounts Receivable (Account 142)	82,604,405	115,597,364	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	48,158,046	65,048,026	
4	TOTAL	207,074,477	203,603,155	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	22,891,126	32,951,147	
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	184,183,351	170,652,008	
7				
8				
9				
10				
11				
12				
13				
14				

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-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	22,851,336	9,998		29,792	22,891,126
2						
3	Provision for uncollectibles	9,981,689	(365)		(4,016)	9,977,308
4	Provision for People Care	1,500,000				1,500,000
5	People Care- Credit to customer	(1,417,287)				(1,417,287)
6						
7	Balance end of year	32,915,738	9,633	0	25,776	32,951,147
8						
9						
10	Note: \$68,667,439 of Residential, Commercial and Industrial uncollectible accounts were					
11	charged to expense (Account 904) and credited to accounts receivable during the year.					
12						

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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)						
<p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>						
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"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.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	1,077	11,640	10,708	2,009	-
9	CMS Electric & Gas LLC	15	1,973	1,971	17	4
10	CMS Energy Corporation	362,610	55,494,825	55,429,857	427,578	4,762
11	CMS Energy Resource Management Company	47,455	660,023	541,441	166,037	1,026
12	CMS Engineering Company	478	28,946	26,321	3,103	50
13	CMS Enterprises Company	490,884	3,147,533	3,295,889	342,528	5,768
14	CMS Gas Transmission Company	6,785	85,699	85,030	7,454	162
15	CMS Generation Filer City Operating LLC	33,903	481,827	474,558	41,172	887
16	CMS Generation Michigan Power LLC	1,150	30,798	23,822	8,126	-
17	CMS Generation Operating Company II, Inc.	27,888	349,292	345,454	31,726	646
18	CMS Generation Operating LLC	40,426	803,311	770,746	72,991	1,445
19	CMS International Ventures LLC	588	29,548	29,329	807	57
20	CMS Land Company	183,167	1,263,835	1,347,006	99,996	2,563
21	CMS Treasury Services, LLC	1,005	5,250	-	6,255	-
22	Consumers Funding LLC	177,245	(23,622)	-	153,623	-
23	Consumers Receivables Funding II LLC	4,699,237	6,649,744,606	6,646,110,444	8,333,399	-
24	Craven County Wood Energy	0	8,000	8,000	-	-
25	Dearborn Generation Operating LLC	50,493	749,469	738,310	61,652	1,382
26	Dearborn Industrial Generation LLC	307	23,693	24,000	-	-
27	EnerBank USA	72,314	1,053,977	1,018,831	107,460	-
28	ES Services Company	3,814	519,652	420,265	103,201	790
29	Genesee Power Station LP	(1,257)	26,468	14,554	10,657	-
32	Grayling Generating Station LP	6,812	14,604	18,990	2,426	-
33	HYDRA-CO Enterprises, Inc.	27,261	365,372	352,658	39,975	673
34	New Bern Energy Recovery, Inc.	325	5,391	5,586	130	11
35	T.E.S Filer City Station LP	1,542	47,504	15,745	33,301	-
36						
37						
38	TOTAL ACCOUNT 146	6,235,524	6,714,929,614	6,711,109,515	10,055,623	20,226
39						
40	Column C may reflect activity in the accounts					
41	which includes estimates.					

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) 04/16/12	Year of Report December 31, 2011
MATERIALS AND SUPPLIES				
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.		2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.		
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	123,954,820	164,100,747	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials & Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	42,319,924	38,823,736	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	36,072,161	30,017,530	
8	Transmission Plant (Estimated)	11,513,467	10,453,422	
9	Distribution Plant (Estimated)	9,959,591	8,852,470	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	99,865,143	88,147,158	
12	Merchandise (Account 155)			
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	223,819,963	252,247,905	

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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) 04/16/12	Year of Report December 31, 2011	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)				
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	123,954,820	2,156,756	108,949,294
2	Received during year	595,477,732	9,198,991	518,012,620
3	TOTAL	719,432,552	11,355,747	626,961,914
4	Used during year (specify department)			
5	Electric Dept Gen Plants	542,971,039	8,790,731	464,372,509
6	Inventory Adjustments	177,835	39,869	0
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	12,182,931	247,422	12,182,931
16	TOTAL DISPOSED OF	555,331,805	9,078,022	476,555,440
17	BALANCE END OF YEAR	164,100,747	2,277,725	150,406,474

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)							
Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines			
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.	
121,181	695,532	312,234	14,132,159	1,718	177,835	1	
15,303,864	68,857,712	64,763	8,607,400	0	0	2	
15,425,045	69,553,244	376,997	22,739,559	1,718	177,835	3	
						4	
15,371,886	69,249,549	88,669	9,326,650	184	22,331	5	
		(2,250)		1,718	177,835	6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
		184	22,331	(184)	(22,331)	15	
15,371,886	69,249,549	86,603	9,348,981	1,718	177,835	16	
53,159	303,695	290,394	13,390,578	0	0	17	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
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ALLOWANCES					
1. Report below the details called for concerning allowances.		eligible for use; the current year's allowances in columns (b)-(c),			
2. Report all acquisitions of allowances at cost.		allowances for the three succeeding years in column(d)-(i), starting			
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.		with the following year, and allowances for the remaining succeeding			
4. Report the allowances transactions by the period they are first		years in columns (j)-(k).			
		5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	Allowance Inventory (a)	Current Year		2012	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	3,744,585	4,131,545	95,245	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10		2,295,388	10,951,299	0	
11			0		0
12					
13					
14					
15	Total	2,295,388	10,951,299	0	0
16-18	Relinquished During Year: Charges to Acct. 509	0			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		243,276	5,890,966	0	
24					
25					
26					
27					
28	Total	243,276	5,890,966	0	0
29	Balance - End of Year	5,796,697	9,191,878	95,245	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	2,781		2,744	
37	Add: Withheld by EPA		0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	2,781		0	
40	Balance - End of Year			2,744	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
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) 04/16/12	Year of Report December 31, 2011
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ALLOWANCES (Continued)								
6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.				8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.				
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).				9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.				
				10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.				
2013		2014		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
105,245	0	104,993	0	2,376,135		6,426,203	4,131,545	1
								2-4
								5
								6-8
								9
0	0	0		0		2,295,388	10,951,299	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	2,295,388	10,951,299	15
						0		16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				243,276	5,890,966	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	243,276	5,890,966	28
105,245	0	104,993	0	2,376,135	0	8,478,315	9,191,878	29
								30-32
								33
								34
								35
3,032		3,024		68,456		80,037		36
0		0		0		0		37
						0		38
				0		2,781		39
3,032		3,024		68,456		77,256		40
								41-43
								44
								45
								46

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Includes: Renewable Energy Credits of 3,309,782, SO2 balance of 321,526 and NOx balance of 113,277		
228	1	c	\$4,107,528 represents Renewable Energy Credit balance.		
228	10	c	2,192,758 represent Renewable Energy Credit balance.		
228	1	d	Includes: SO2 balance of 95,245		
228	1	e	\$0 represents cost of 95,245 allowances for vintage year 2012.		
229	1	f	Includes: SO2 balance of 105,245.		
229	1	h	Includes: SO2 balance of 104,993.		
229	1	j	Includes: SO2 balance of 2,376,135.		

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) 04/16/12	Year of Report December 31, 2011
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Real and Personal Property Taxes	191,900,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	65,239,547	
3	Fiscal Year Real and Personal Property Taxes - Gas	25,168,055	
4	Fiscal Year Real & Personal Property Taxes - Nonutility	148,048	
5	PSCR Underrecovery Principal & Interest	119	
6	GCC Underrecovery Principal	3,738,781	
7	Accrued Value Services	233,371	
8	Gas Interstate Imbalance	1,813,532	
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	288,241,453	

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) 04/16/12		Year of Report December 31, 2011	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
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							
48							
49	TOTAL	0	0		0	0	

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation. 2. Minor items may be grouped by classes. Show the number of items in each group.			
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
TOTAL		0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
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				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
0		0	0	TOTAL	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
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 if 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 Clean-up (1)	111,722,158	253/925	13,632,506	155,875,395
2	AFUDC in Excess of FERC Rate (Life of Related Property)	1,028	407	8,798	796
3	Postretirement Benefits (20 yrs. - ending 2011)	2,898,421	926	21,828,073	-
4	SFAS 109 Regulatory Asset (2)	309,561,433	various	90,635,618	341,511,710
5	Securitized Regulatory Asset (3)	4,560,000	407	61,922,999	252,270,272
6	FAS 143-ARO Asset (4)	9,344,146	various	2,315,369	114,205,537
7	Gas Storage Field Inventory Loss (5)	4,618,579	823	2,571,150	13,970,932
8	Stranded Costs (6)	4,790,411	407/421	26,956,797	23,381,552
9	Big Rock ISFSI Liability Assumption Cost (7)	0	-	0	30,000,000
10	SFAS 158 Retirement Benefits (8)	380,181,507	various	79,232,777	1,665,344,070
11	Pension Equalization, including Interest (9)	631	various	0	261,267
12	10d(4) Regulatory Asset (10)	254,803	407/421	192,730	1,771,581
13	Uncollectible Accounts Tracker (11)	223,336	419/904	1,043,778	1,680,857
14	Decoupling Regulatory Asset - Electric (12)	60,117,628	449	28,966,000	58,950,000
15	Energy Optimization (13)	112,069,552	various	100,227,418	26,010,187
16	Electric Restructuring Implementation Program	191,416	407/421	880,458	1,701,420
17	Decoupling Regulatory Asset - Gas (14)	14,948,081	496	5,593,374	20,864,908
18	Electric Interim Rate Refund (15)	631	229/431	57,076	377,072
19	Electric Choice Incentive Mechanism	0	449	5,048	57,235
20	Big Rock Decommissioning (16)	338,878	254/131	33,949	304,929
21	Gas Interim Rate Refund (17)	990,893	242/131	5,975	984,918
22	Security Credit - Electric	1,526,098	449	1,523,648	2,450
23	Advanced Renewable Regulatory Asset - Electric	730,632	254	729,106	1,526
24					
25	(1) U-10755 (10 years, ending 2019)				
26	(2) U-9097 & U-10083				
27	(3) U-12505 (14 Years, Ending 2015)				
28	(4) U-14292				
29	(5) U-14547				
30	(6) U-13720 & U-14098				
31	(7) U-14992				
32	(8) U-14347 & 14547				
33	(9) U-14547				
34	(10) U-14148				
35	(11) U-15645				
36	(12) U-15645				
37	(13) U-15805 & U-15889				
38	(14) U-15986				
39	(15) U-15645				
40	(16) U-15611				
41	(17) U-15986				
42	TOTAL	1,019,070,262		438,362,647	2,709,528,614

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) 04/16/12		Year of Report December 31, 2011	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				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.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Gift of Energy	473,665	1,441,130	143	1,014,815	899,980	
2	Sale of Land & Right of Way	385,739	332,779	various	391,607	326,911	
3	CRF II Management Fees	259,768	137,000	930	280,000	116,768	
4	Fuel Oil - Campbell 3	52,657	16,539,479	various	16,440,168	151,968	
5	Leased Vehicles in Process	0	1,758,256		0	1,758,256	
6	Pole Rent Expense	0	3,065,166	various	2,085,217	979,949	
7							
8							
9							
10							
11							
12							
13	Minor items (items, 1%)	312,499	3,000	various	315,499		
14							
15							
16							
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31							
32							
33							
34							
35							
36							
37							
38	TOTAL	1,484,328	23,276,810		20,527,306	4,233,832	

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

TAX SCHEDULES

I Purpose:

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

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

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(Next page is 234A(M))

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES (Account 190)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Electric				
2	Federal	461,090,725	180,903,829	330,434,167	
3	State	229,303,372	228,280,395	0	
4	TOTAL Electric (Enter total of lines 2 & 3)	690,394,097	409,184,224	330,434,167	
5	Gas				
6	Federal	473,559,549	188,983,194	319,746,630	
7	State	84,384,566	83,881,102	0	
8	TOTAL Gas (Enter total of lines 6&7)	557,944,115	272,864,296	319,746,630	
9	Other (Nonutility)				
10	Federal	4,773,466	0	0	
11	State	1,194,884	0	0	
12	TOTAL Other (Enter total of lines 10&11)	5,968,350	0	0	
13	TOTAL (Account 190) (Enter total of lines 4, 8 & 12)	1,254,306,562	682,048,520	650,180,797	
14	Classification of Total:				
15	Federal Income Tax	939,423,740	369,887,023	650,180,797	
16	State Income Tax	314,882,822	312,161,497	0	
17	Local Income Tax	0	0	0	
NOTES - See page 234A.1, 234A.2, 234A.3, 234A.4, 234B.1, 234B.2, 234B.3 & 234B.4					

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) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
			8,486,665		120,180,930	722,315,328	2
			0		627,179	1,650,156	3
0	0		8,486,665		120,808,109	723,965,484	4
							5
			6,686,326		45,066,357	642,703,016	6
			0		311,837	815,301	7
0	0		6,686,326		45,378,194	643,518,317	8
							9
3,875,191	7,930,357		0		924,991	9,753,623	10
1,378,323	1,029,498		0		0	846,059	11
5,253,514	8,959,855		0		924,991	10,599,682	12
5,253,514	8,959,855		15,172,991		167,111,294	1,378,083,483	13
							14
3,875,191	7,930,357		15,172,991		166,172,278	1,374,771,967	15
1,378,323	1,029,498		0		939,016	3,311,516	16
0	0		0		0	0	17

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

1. Report the information called for below concerning th2. At Other (Specify), include deferrals relating to other respondent's accounting for deferred income taxes. income and deductions.

Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
18	Electric - Federal (Detail of Line 2)			
19	Current Deferred			
20	Accrued Bonuses	2,764,694	7,850,987	5,983,578
21	Accrued EISP	137,401	2,402	145
22	Accrued Environmental Remediation - Current	1,082,318	53,941	192,682
23	Accrued Involuntary Severance - Current	0	289	4,791
24	Accrued OPEB 401(h) Contribution	(3,914,749)	265,302	4,180,051
25	Accrued Outside Services	136,069	1,287,124	2,209,891
26	Accrued Payroll Taxes	373,943	287,527	84,549
27	Accrued SERP - Current	828,440	0	0
28	Accrued Supplemental Pay - Current	4,176	19,646	205,181
29	Accrued Vacation	534,029	1,699	28,133
30	Accrued Voluntary Severance - Current	8,671	6,408	6,408
31	Bad Debt Allowance	3,515,546	254,150	2,809,643
32	Def'd Rev - CATV Pole Attach.	645,271	1,176,099	1,264,386
33	Deferred Compensation - Current	0	27,225	27,225
34	Hedging G/L - FTR's MTM	(198,096)	828,984	398,477
35	Hedging G/L - Fuel MTM	6	0	0
36	Injuries and Damages Reserve-Current	(4,730,473)	89,503	209,416
37	Inv'ty Capitalization-263A-Fuel Supply Cur	2,405,236	0	0
38	Ludington Settlement	823,447	876,979	957,766
39	MGR - DTA	683,476	767,475	83,999
40	Real & Personal Prop Tax - Book	1,325,270	13,428,354	13,602,833
41	Reg Asset- Big Rock Over Refunded-Curr	0	114,330	14,051
42	Reg Asset-Interim Surcharge-Current	(142,566)	1,329	19,891
43	Reg Liab - Big Rock ND - Current	2,386,937	2,540,376	153,439
44	Reg Liab - DOE Settlement - Current	0	2,536,800	42,000,000
45	Reg Liab-ERIP-Current	8,836	38	631
46	Reg Liab - Over Recovery 10(d)4 - Curr	0	72,161	1,194,721
47	Reg Liab - Palisades Sale - Current	481,959	1,431	14,938
48	Reg Liab - Security Recovery Factor - Curr	0	509,562	508,756
49	Reg Liab Interim Surcharge - Cur	877,282	933,676	56,394
50	Reserve - Healthcare	749,978	803	13,291
51	Sales & Use Tax	458,769	7,099	117,530
52	Save & Share Plan-Current	44,837	62,962	18,125
53	State Tax Reserves	4,084,797	4,379,935	295,138
54	Non-Current Deferred			
55	Accrued FIN 45	85,585	1,958	32,413
56	Accrued FIN 48 - Fed Interest	991,007	1,054,711	63,704
57	Accrued OPEB - Noncurrent	124,581,100	5,736,764	51,324,777
58	Accrued OPEB Contribution Carryover	18,369,203	63,806	1,056,384
59	Accrued Pension	83,868,309	16,817,861	6,229,810
60	Accrued Savings Plan - Rabbi Trust	2,832	0	0
61	Accrued SERP	11,478,202	39,921	660,943
62	Accrued Supplemental Pay - Noncurrent	950,071	259,488	15,673
63	ARO - Asset / Liability	(1,567)	69,646,488	70,813,888
64	CIAC Liability	0	2,622,220	16,429,993
65	Contingency - Regulatory Noncurrent	8,133,655	3,112,992	451,225

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) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Electric - (Detail of Line 2)							18
							19
						897,285	20
						135,144	21
						1,221,059	22
						4,502	23
						0	24
						1,058,836	25
						170,965	26
						828,440	27
						189,711	28
						560,463	29
						8,671	30
						6,071,039	31
						733,558	32
						0	33
				283	628,603	0	34
						6	35
				283	4,610,560	0	36
						2,405,236	37
						904,234	38
						0	39
						1,499,749	40
				283	100,279	0	41
				283	124,004	0	42
						0	43
						39,463,200	44
						9,429	45
						1,122,560	46
						495,466	47
				283	806	0	48
						0	49
						762,466	50
						569,200	51
						0	52
						0	53
							54
						116,040	55
						0	56
						170,169,113	57
						19,361,781	58
						73,280,258	59
						2,832	60
						12,099,224	61
						706,256	62
						1,165,833	63
						13,807,773	64
						5,471,888	65

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) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
66	Electric - Federal (Detail of Line 2 - Continued)			
67	Def'd Rev - Campbell 3 Backup Capacity	308,076	0	0
68	Def'd Rev - OIL-NC	0		
69	Def'd Rev - Reserve Capacity	1,724,852	48,673	309,445
70	Deferred Compensation	693,807	298,056	56,649
71	FIN 48 NOL	0	9,045,877	0
72	Fly Ash Trust Fund	285,450	4,307	6,529
73	Gain/Loss on Non Prop Disp	0	24,398	28,694
74	Gain on Property	0		
75	Income from Dom Partnerships-Book	16,369	1,934	32,015
76	Injuries and Damages	10,572,576	436,392	531,336
77	MBT Contra - DTA	(58,929,936)	0	58,929,936
78	MGR Contra - DTA	(20,817,558)	0	20,817,558
79	MGR - DTA	114,323	913,031	798,708
80	Reg Asset - Decoupling	(9,141,773)	13,711,857	3,467,333
81	Reg Asset-Renewable Portfolio Std Cost	0		
82	Reg Asset/Liab AFUDC	2,550,113	25,171	14,012
83	Reg Asset/Liab Clean Air Allowances - NC	0	29	29
84	Reg Asset/Liab-PA141-10d(4)	0		
85	Reg Asset/Liab-Pension Equalization	0		
86	Reg Liab Advanced Renewable-NC	0		
87	Reg Liab Choice Incentive Mechanism - NC	(20,483)	107	1,767
88	Reg Liab Energy Optimization - Non Current	6,206,419	1,942,019	5,935,357
89	Reg Liab Financial Transmission Rights	198,096	398,477	828,984
90	Reg Liability - Env't Remediation I&D	32,886		
91	Reserve - Renewable Energy	3,062,637		
92	Attributes			
93	DTA - AMT Credit Cfw'd	0	0	4,752,069
94	DTA - NOL Cfw'd - NC	33,074,274	16,144,311	9,045,877
95	DTA - GBC Cfw'd	16,572,356	168,385	1,143,000
96	OCI			
97	OCI - FAS 115 SERP Evaluation	(3,570)		
98	OCI - FAS 158 EISP	134		
99	OCI - FAS 158 SERP	4,970,495		
100	OCI - FAS 158 SRS Liability	603,371		
101	FAS 109			
102	Accumulated DFIT Benefit- NonProperty-NonCurr	(14,181,623)		
103	Accumulated DFIT Benefit - Property	130,917,776		
104	Accumulated DFIT Benefit - Reg Tax Liability	88,447,757		
105	Total Electric - Federal	461,090,725	180,903,829	330,434,167
106	Electric - State			
107	MBT Timing Differences	11,047	11,047	
108	DTA - MBT Contra - Temp	168,371,245	168,371,245	
109	DTA - MGR-Contra - Temp	59,478,738	59,478,738	0
110	Attributes			
111	DTA - Capital Loss Cfw'd	419,365	0	0
112	Valuation Allowance-Mich Capital Loss Cfw'd	0	419,365	0
113	OCI			
114	OCI - FAS 115 SERP Evaluation	(770)		
115	OCI - FAS 158 EISP	24		
116	OCI - FAS 158 SERP	912,905		
117	OCI - FAS 158 SRS Liability	110,818		
118	Total Electric - State	229,303,372	228,280,395	0
119	Total Electric	690,394,097	409,184,224	330,434,167

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) 04/16/12	Year of Report December 31, 2011				
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.		and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .					
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS					
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		Balance at End of Year (k)	Line No.
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Electric Other (Detail of Line 2 - Continued)							66
						308,076	67
				283	35,359	35,359	68
						1,985,624	69
						452,400	70
				283	9,045,877	0	71
						287,672	72
						4,296	73
				283	2,790,342	2,790,342	74
						46,450	75
						10,667,520	76
						0	77
						0	78
						0	79
				283	19,386,297	0	80
				283	209,758	209,758	81
						2,538,954	82
						0	83
				283	7,950,433	7,950,433	84
				283	193,802	193,802	85
				283	52,794,012	52,794,012	86
				283	18,823	0	87
						10,199,757	88
						628,603	89
						32,886	90
						3,062,637	91
							92
						4,752,069	93
						25,975,840	94
						17,546,971	95
							96
				219	97,704	94,134	97
				219	7,256	7,390	98
				219	981,833	5,952,328	99
				219	44,071	647,442	100
							101
		286	6,718,835	283	20,900,458	0	102
				286	260,653	131,178,429	103
		286	1,767,830			86,679,927	104
			8,486,665		120,180,930	722,315,328	105
							106
						0	107
						0	108
						0	109
							110
						419,365	111
				283	419,365	0	112
							113
				219	18,059	17,289	114
				219	1,333	1,357	115
				219	180,328	1,093,233	116
				219	8,094	118,912	117
			0		627,179	1,650,156	118
			8,486,665		120,808,109	723,965,484	119

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) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.		2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
120	Gas - Federal (Detail of Line 6)			
121	Current Deferred			
122	Accrued Bonuses	1,321,547	4,052,279	3,046,751
123	Accrued EISP	67,340	1,293	78
124	Accrued Environmental Remediation - Current	1,472,800	185,875	2,721,514
125	Accrued Involuntary Severance - Current	0	156	2,580
126	Accrued OPEB 401(h) Contribution	(2,202,046)	149,232	2,351,278
127	Accrued Outside Services	151,789	104,310	468,833
128	Accrued Payroll Taxes	176,320	154,822	45,526
129	Accrued SERP - Current	407,755	0	0
130	Accrued Supplemental Pay - Current	1,877	10,000	100,906
131	Accrued Vacation	275,104	875	14,493
132	Accrued Voluntary Severance - Current	(8,671)	3,451	3,451
133	ANR/CE Otisville Agreement	139,766	157,734	157,734
134	Bad Debt Allowance	3,991,657	179,256	953,061
135	Def'd Rev - Appliance Repair Program	122,204	117,247	7,082
136	Deferred Compensation - Current	0	14,659	14,659
137	Gas Inventory - Linepack	2,747,354	302,108	18,247
138	Gas Inventory Capitalization	11,703,593	0	0
139	Hedging G/L - Fuel MTM	(7)	0	0
140	Injuries and Damages Reserve-Current	(2,681,644)	6,410,771	1,335,873
141	MGR - DTA	3,266,040	3,348,560	82,520
142	Real & Personal Prop Tax - Book	597,125	5,131,294	4,807,763
143	Reg Liab-Rev Reserve Refund-Current	3,514,692	3,740,626	225,934
144	Reserve - Healthcare	365,743	432	7,157
145	Sales & Use Tax	169,681	2,626	43,470
146	Save & Share Plan-Current	20,782	30,326	9,544
147	State Tax Reserves	1,948,872	2,087,543	138,671
148	Non-Current Deferred			
149	APB 28 Noncurrent DTL-Discrete-Fed	0		
150	Accrued Environmental Remediation - NC	664,376	664,159	40,115
151	Accrued FIN 45	41,806	1,101	18,232
152	Accrued FIN 48 - Fed Interest	333,329	354,756	21,427
153	Accrued OPEB - Noncurrent	72,334,772	3,464,652	27,521,087
154	Accrued OPEB Contribution Carryover	9,461,642	35,891	594,216
155	Accrued Pension	68,526,319	9,055,772	3,354,510
156	Accrued Savings Plan - Rabbi Trust	(2,832)	0	2,832
157	Accrued SERP	5,118,674	21,496	353,063
158	Accrued Supplemental Pay - Noncurrent	457,818	130,148	7,861
159	ARO Assets/Liability	(1,247)	109,697,462	193,624,512
160	CIAC Liability	0	83,869	1,388,555
161	Contra OPEB Liability	0	19,432,764	1,173,739
162	Deferred Compensation	667,384	160,492	30,503
163	Deferred Revenue-OIL-NC	0		
164	FIN 48 NOL	0	2,417,751	0
165	Gain/Loss on Non Prop Disp	0	14,924	14,924
166	Gain on Property	0		
167	Gas Title Tracking Revenue	2,795	0	
168	Income from Dom Partnerships-Book	5,807	787	13,036
169	Injuries and Damages	5,403,559	1,227,310	1,210,736
170	MBT Contra - DTA	(17,679,368)		17,679,368
171	MGR Contra - DTA	(11,608,893)		11,608,893
172	MGR - DTA	(54,156)	48,302	102,458
173	Reg Asset/Liab AFUDC	270,483	4,902	81,156
174	Reg Liab Energy Optimization - Non Current	4,971,044	8,542,942	8,148,221
175	Reg Liability - Env't Remediation I&D	8,939,721	3,205,272	32,413,311
176	Attributes			
177	DTA - AMT Credit Cfw'd	0	0	1,368,999
178	DTA - GBC Cfw'd	72,182	0	0
179	DTA - NOL Cfw'd - NC	25,578,829	4,232,967	2,417,751
180	OCI			
181	OCI - FAS 115 SERP Evaluation	(1,403)		
182	OCI - FAS 158 EISP	662		
183	OCI - FAS 158 SERP	2,457,156		

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) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other.			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Gas - Federal (Detail of Line 6)							120
							121
						316,019	122
						66,125	123
						4,008,439	124
						2,424	125
						0	126
						516,312	127
						67,024	128
						407,755	129
						92,783	130
						288,722	131
				283	8,671	0	132
						139,766	133
						4,765,462	134
						12,039	135
						0	136
						2,463,493	137
						11,703,593	138
				283	7	0	139
				283	7,756,542	0	140
						0	141
						273,594	142
						0	143
						372,468	144
						210,525	145
						0	146
						0	147
							148
				283	862,008	862,008	149
						40,332	150
						58,937	151
						0	152
						96,391,207	153
						10,019,967	154
						62,825,057	155
						0	156
						5,450,241	157
						335,531	158
						83,925,803	159
						1,304,686	160
				283	18,259,025	0	161
						537,395	162
				283	36,773	36,773	163
				283	2,417,751	0	164
						0	165
				283	54,103	54,103	166
						2,795	167
						18,056	168
						5,386,985	169
						0	170
						0	171
						0	172
						346,737	173
						4,576,323	174
						38,147,760	175
							176
						1,368,999	177
						72,182	178
						23,763,613	179
							180
				219	52,615	51,212	181
				219	3,907	4,569	182
				219	528,678	2,985,834	183

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) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.		2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
184	Gas - Federal (Detail of Line 6 - Continued)			
185	OCI - FAS 158 SRS Liability	285,039		
186	FAS 109			
187	Accumulated DFIT Benefit-NonProperty-NC	(11,113,092)		
188	Accumulated DFIT Benefit-Property	174,222,539		
189	Accumulated DFIT Benefit-Regulatory Tax Liab	106,634,931		
190	Total Gas - Federal	473,559,549	188,983,194	319,746,630
191	Gas - State			
192	MBT Contra - DTA	50,512,481	50,512,481	
193	MGR Contra - DTA	33,168,265	33,168,265	
194	Attributes			
195	Valuation Allowance - Michigan Capital Loss Cfwd	0	200,356	0
196	MichiganCapital Loss CO	200,356	0	0
197	OCI			
198	OCI - FAS 115 SERP Evaluation	(303)		
199	OCI - FAS 158 EISP	122		
200	OCI - FAS 158 SERP	451,293		
201	OCI - FAS 158 SRS Liability	52,352		
202	Total Gas - State	84,384,566	83,881,102	0
203	Total Gas	557,944,115	272,864,296	319,746,630
204	Other - Federal (Detail of Line10)			
205	Current Deferred			
206	Accrued Bonuses	378,854		
207	Bad Debt Allowance	20,774		
208	Charitable Contributions-Current	0		
209	Deferred Rev - OIL Royalties-Liab	112,791		
210	Interest - Regulatory Contingency	966,792		
211	MGR - DTA	(2,095)		
212	Real & Personal Prop Tax - Book	466		
213	Reserve - Healthcare	(115,891)		
214	Noncurrent Deferred			
215	Charitable Contributions-NonCurrent	16,851		
216	FIN 48 NOL	0		
217	Income from Dom Partnerships	57,595		
218	MCV Land Rent	88,548		
219	MBT Contra - Temp	(245,524)		
220	MGR Contra - DTA	(81,772)		
221	MGR - DTA	(924)		
222	Attributes			
223	DTA - AMT Credit Cfwd	9		
224	DTA - GBC Cfwd	3,293		
225	DTA - NOL Cfwd - NC	3,573,699		
226	Total Other - Federal	4,773,466	0	0
227	Other - State			
228	State Timing Differences - DTA	259,750		
229	MBT Contra - DTA	701,499		
230	MGR Contra - DTA	233,635		
231	Total Other State	1,194,884	0	0
232	Total Other	5,968,350	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011				
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.		and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .					
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS					
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		Balance at End of Year (k)	Line No.
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Gas - Federal (Detail of Line 6 - Continued)							184
				219	21,535	306,574	185
							186
				286	15,064,742	3,951,650	187
		286	3,370,183			170,852,356	188
		286	3,316,143			103,318,788	189
			6,686,326		45,066,357	642,703,016	190
							191
						0	192
						0	193
							194
					200,356	0	195
						200,356	196
							197
				219	9,709	9,406	198
				219	717	839	199
				219	97,100	548,393	200
				219	3,955	56,307	201
0	0		0		311,837	815,301	202
			6,686,326		45,378,194	643,518,317	203
Other - Federal (Detail of Line10)							204
							205
331,627	331,665					378,892	206
28,170	7,210			283	186	0	207
2,558,661	5,847,262					3,288,601	208
43,273	2,614					72,132	209
						966,792	210
	2,095					0	211
28,085	28,263					644	212
				283	115,891	0	213
							214
19,176	21,647					19,322	215
163,842				283	163,842	0	216
33,293	2,114					26,416	217
6,613	399					82,334	218
14,464	259,988					0	219
0	81,772					0	220
	924					0	221
							222
645,081				283	645,072	0	223
2,906						387	224
	1,344,404					4,918,103	225
3,875,191	7,930,357		0		924,991	9,753,623	226
							227
443,189	1,029,498					846,059	228
701,499	0					0	229
233,635						0	230
1,378,323	1,029,498		0		0	846,059	231
5,253,514	8,959,855		0		924,991	10,599,682	232

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) 04/16/12	Year of Report December 31, 2011
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)			
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in		column (a). 3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)	
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)				
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
0	0	0	0	TOTAL

Name of Respondent 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) 04/16/12	Year of Report December 31, 2011
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)					
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.			2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)	
1	<u>Installment Sales Contracts</u>				
2	Refunded by Pollution Control Revenue Refunding Bond due 2018				
3	Charter Township of Hampton - Due 2000	6-1-88	15,800,000	(620,649)	
4	Port Sheldon Township - Due 2000	6-1-88	8,400,000	(357,767)	
5	Econ Dev Corp - Port Sheldon Township - Due 1991	6-1-88	43,500,000	(761,363)	
6	Cost of Issuing Pollution Control Revenue Refunding Bond due 2018			(846,579)	
7	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(605,474)	
8	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(335,576)	
9			67,700,000	(3,527,408)	
10	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035				
11	Cost of Issuing Pollution Control Revenue Refunding Bond due 2010		35,000,000	(2,364,093)	
12	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(217,784)	
13			35,000,000	(2,581,877)	
14					
15	<u>First Mortgage Bonds</u>				
16	Refunded by 5.00% FMB due 2015				
17	7-3/8% FMB due 2023	12-8-04	207,700,000	(18,694,148)	
18	Refunded by 6-7/8% due 3/1/18				
19	7.5% FMB due 2001	9-18-98	57,164,000	(554,491)	
20	Refunded by 6-7/8% due 3/1/18				
21	7.5% FMB due 2002	9-18-98	62,174,000	(686,401)	

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) 04/16/12	Year of Report December 31, 2011
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
113,647		5,166	108,481	3
65,571		2,980	62,591	4
139,514		6,342	133,172	5
156,157		7,098	149,059	6
432,405		19,655	412,750	7
0	335,576	114,441	221,135	8
907,294	335,576	155,682	1,087,188	9
				10
2,124,046		29,096	2,094,950	11
0	217,784	64,242	153,542	12
2,124,046	217,784	93,338	2,248,492	13
				14
				15
				16
7,751,231		1,823,819	5,927,412	17
				18
148,573		20,493	128,080	19
				20
183,064		25,251	157,813	21

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 4.25% due 4/15/08 and 5.375% due 4/15/13			
2	6.2% Senior note due 2008	5-1-03	250,000,000	(32,386,165)
3	Refunded by 4% due 2010, 4.8% due 2009 and 6% due 2014			
4	Long-term bank loan due July 2004	5-16-03	100,000,000	
5	Long-term bank loan due July 2004	8-29-03	200,000,000	(2,241,188)
6	Refunded by 4.4% due 2009, 5.0% due 2012 and 5.5% due 2016			
7	Long-term bank loan due March 2009	8-12-04	140,000,000	(4,577,688)
8	6.5% Senior note due 2018	8-12-04	141,000,000	(9,604,074)
9	6.0% Senior note due 2005	8-12-04	300,000,000	(4,802,375)
10	Refunded by 5.65% due 2020 and 5.65% due 2035			
11	6.25% Senior notes due 2006	3-24-05	332,500,000	(10,690,959)
12	Refunded by 5.15% due 2017			
13	Long-term bank term loan	1-25-05	60,000,000	(33,952)
14	Long-term debt - related parties (TOPrS I)	2-25-05	73,000,000	(1,236,385)
15	Long-term debt - related parties (TOPrS II)	2-25-05	124,000,000	(3,056,790)
16	Refunded by 5.80% due 2035			
17	Long-term debt - related parties (TOPrS III)	1-24-05	180,000,000	(18,938)
18	Long-term debt - related parties (TOPrS IV)	2-6-06	128,866,000	(6,114,338)
19	Refunded by 3.77% due 2020			
20	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)
21	Refunded by 4.97% due 2040			
22	6.5% Senior IQ notes due 2028	10-15-10	50,000,000	(6,217,379)
23				
24	Letter of Credit Facilities			
25	Replacement secured revolving credit facility set to expire in 2016			
26	Secured revolving credit facility set to expire in 2012	3-31-11		(354,876)
27				
28	Total			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2011
	(2) <input type="checkbox"/> A Resubmission	04/16/12	

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
4,534,063		1,943,170	2,590,893	2
				3
				4
337,957		106,723	231,234	5
				6
1,212,914		395,917	816,997	7
2,544,717		830,640	1,714,077	8
1,272,449		415,349	857,100	9
				10
6,614,123		708,656	5,905,467	11
				12
17,432		2,827	14,605	13
634,814		102,943	531,871	14
1,572,058		254,928	1,317,130	15
				16
15,592		638	14,954	17
5,100,997		206,094	4,894,903	18
				19
10,512,043		1,069,021	9,443,022	20
				21
6,165,966		206,680	5,959,286	22
				23
				24
				25
	354,876	58,176	296,700	26
				27
51,649,333	908,236	8,420,345	44,137,224	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
CAPITAL STOCK (Accounts 201 and 204)				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference</p> <p>to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock	7,500,000		
5	Preferred Stock - \$4.50 Cum **		100.00	110.00
6	Preferred Stock - \$4.16 Cum **		100.00	103.25
7	Class A Preferred Stock	16,000,000		
8	Preference Stock	40,000,000	1.00	
9	Total Preferred Stock	63,500,000		
10				
11				
12	* Stock held by parent company, CMS			
13	Energy Corporation			
14				
15	** New York Stock Exchange			
16				
17				
18				
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35				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011			
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.		5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.				
OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)	IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
84,108,789	841,087,890					1
84,108,789	841,087,890					2
						3
						4
373,148	37,314,800					5
68,451	6,845,100					6
						7
						8
441,599	44,159,900					9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
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						31
						32
						33
						34
						35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
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38			
39			
40	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation</p>		<p>of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 208		
2	Donations Received from Stockholders:		
3	Cash Infusions-CMS Energy-Prior to 2007	1,448,198,250	
4	CMS Engineering Stock-Prior to 2007	81,351	
5	Cash Infusion-CMS Energy-May 2007	400,000,000	
6	Cash Infusion-CMS Energy-June 2007	250,000,000	
7	Cash Infusion-CMS Energy-June 2009	100,000,000	
8	Cash Infusion-CMS Energy-February 2010	200,000,000	
9	Cash Infusion-CMS Energy-May 2010	50,000,000	
10	Cash Infusion-CMS Energy-January 2011	125,000,000	
11	Subtotal - 208	2,573,279,601	
12			
13	Account 209 - None		
14			
15	Account 210		
16	Gain on Reacquired Capital Stock-Prior to 2007	20,440,268	
17			
18	Account 211		
19	Paid-in-Capital - Prior to 2007	293,744	
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	TOTAL	2,594,013,613	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.	
2. If any change occurred during the year in the balance with respect to any class or series of stock			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	TOTAL	0	

CAPITAL STOCK EXPENSE (Account 214)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	23,596,832
2	\$4.16 Preferred Stock	121,741
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	TOTAL	23,718,573

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR			
<p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend</p>		<p>rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>	
DEBIT (CREDIT)			
Series	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
<u>Pollution Control Revenue Bonds issued in 2011</u>			
PCRB due 4-1-35	35,000,000	70,013	(35,000,000)
PCRB due 4-15-18	67,700,000	129,633	(67,700,000)
<u>Pollution Control Revenue Bonds paid down in 2011</u>			
PCRB due 4-1-35	(35,000,000)	(217,784)	35,000,000
PCRB due 4-15-18	(67,700,000)	(335,576)	67,700,000
<u>Other Long Term Debt</u>			
DOE SNF Disposal Contract (1)	(118,733,024)		
TOTAL	(118,733,024)	(353,714)	-

(1) DOE Settlement recorded in July 2011 (millions):
Debit, (Credit)

	Amount
Cash (131)	\$ (43.1)
Interest Expense (427)	\$ 0.1
Reg. Liability (254)	\$ (120.0)
Acc. Prov. For Amort of Nucl. Fuel (120.5)	\$ 44.3
Total	\$ (118.7)

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) 04/16/12	Year of Report December 31, 2011		
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR (Continued)					
<p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>					
DEBIT (CREDIT)					
Account 224/242 Other Long-Term Debt	Account 225 Unamortized Premium	Account 226 Unamortized Discount	Account 237 Interest Accrued	Account 189 Unamortized Loss on Reacquired Debt	Account 182 Regulatory Asset
118,733,024				2,312,735 1,201,629 (2,094,950) (866,054)	
118,733,024	-	-		553,360	-

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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221		
2	5.375% Series B, Due 2013	375,000,000	2,805,845
3			1,788,750 D
4			19,431,699
5	6.0% Series I, Due 2014	200,000,000	1,536,904
6			318,000 D
7			1,120,594
8	5.00% Series L, Due 2012	300,000,000	2,093,597
9			315,000 D
10			7,119,052
11	2.60%, Due 2015, Docket No. ES10-34-000, 5/26/10	50,000,000	269,584
12			
13	5.50% Series M, Due 2016	350,000,000	2,602,217
14			1,669,500 D
15			8,305,560
16	5.00%, Due 2015	225,000,000	1,580,164
17			375,750 D
18			18,694,148
19	5.15%, Due 2017	250,000,000	1,974,816
20			1,100,000 D
21			4,332,127
22	3.21%, Due 2017, Docket No. ES10-34-000, 5/26/10	100,000,000	534,018
23			
24	5.65%, Due 2018	250,000,000	1,965,033
25			957,500 D
26	6.125%, Due 2019	350,000,000	2,566,401
27			245,000 D
28	6.7%, Due 2019	500,000,000	3,546,407
29			240,000 D
30	TOTAL		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discout and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
04/30/2003	04/15/2013	04/30/2003	04/15/2013	375,000,000	20,156,250	2
						3
						4
08/26/2003	02/15/2014	08/26/2003	02/15/2014	200,000,000	12,000,000	5
						6
						7
08/17/2004	08/15/2012	08/17/2004	08/15/2012	300,000,000	15,000,000	8
						9
						10
10/15/2010	10/15/2015	10/15/2010	10/15/2015	50,000,000	1,300,000	11
						12
08/17/2004	08/15/2016	08/17/2004	08/15/2016	350,000,000	19,250,000	13
						14
						15
12/13/2004	03/15/2015	12/13/2004	03/15/2015	225,000,000	11,250,000	16
						17
						18
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	19
						20
						21
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	3,210,000	22
						23
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	24
						25
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	26
						27
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	28
						29
						30

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	5.65%, Due 2020	300,000,000	2,666,410
2			1,188,000 D
3			10,690,959
4	3.77%, Due 2020, Docket No. ES10-34-000, 5/26/10	100,000,000	534,018
5			10,777,951
6	5.30%, Due 2022, Docket No. ES08-46-001, 10/9/09	250,000,000	964,543
7	5.80%, Due 2035	175,000,000	1,767,675
8			337,750 D
9			6,133,176
10	6.17%, Due 2040, Docket No. ES08-46-001, 10/9/09	50,000,000	484,846
11			
12	4.97%, Due 2040, Docket No. ES10-34-000, 5/26/10	50,000,000	269,584
13			6,217,379
14	Subtotal Account 221 - First Mortgage Bonds	3,875,000,000	129,519,957
15			
16	ACCOUNT 222		
17	None		
18			
19	ACCOUNT 223		
20	Note Payable - Consumers Funding - LLC # 5	117,000,000	28,148 D
21			8,333
22	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
23			8,335
24	Subtotal Account 223 - Advances from Associated Companies	232,592,000	75,345
25			
26			
27			
28	Total		

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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discount and Expense, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	1
						2
						3
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	4
						5
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	6
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	7
						8
						9
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	10
						11
10/15/2010	10/15/1940	10/15/2010	10/15/1940	50,000,000	2,485,000	12
						13
				3,875,000,000	213,793,750	14
						15
						16
						17
						18
						19
11/08/2001	01/20/2013	11/08/2001	01/20/2013	19,939,416	3,909,115	20
						21
11/08/2001	07/20/2015	11/08/2001	07/20/2015	115,592,000	6,658,099	22
						23
				135,531,416	10,567,214	24
						25
						26
						27
						28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	Account 224		
2	Other Long-Term Debt		
3	Variable Rate Limited Obligation Refunding Revenue Bonds:		
4	Michigan Strategic Fund - 2008	67,700,000	605,474
5	Michigan Strategic Fund Series 2005	35,000,000	2,364,093
6	Michigan Strategic Fund Series 2005	35,000,000	179,824
7	Michigan Strategic Fund - 2008	67,700,000	334,149
8	Department of Energy - Spent Nuclear Fuel Liability		
9			
10	Senior Notes:		
11	6-7/8% Due 2018	225,000,000	2,097,242
12			3,307,500 D
13			(3,377,696)
14	JP Morgan Chase and Other Revolving Credit Agreements		
15			
16	Subtotal Account 224 - Other Long-Term Debt	430,400,000	5,510,586
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32	Total	4,537,992,000	135,105,888

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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discount and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
03/20/2008	04/15/2018	03/20/2008	04/15/2018		87,939	4
04/03/2008	04/01/2035	04/03/2008	04/01/2035		49,649	5
05/04/2011	04/01/2035	05/04/2011	04/01/2035	35,000,000	48,025	6
05/04/2011	04/15/2018	05/04/2011	04/15/2018	67,700,000	82,879	7
						8
						9
					82,740	10
						11
03/01/1998	03/01/2018	03/01/1998	03/01/2018	180,000,000	12,375,000	12
						13
						14
					3,344,489	15
						16
				282,700,000	16,070,721	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				4,293,231,416	240,431,685	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) 04/16/12	Year of Report December 31, 2011																										
FOOTNOTE DATA																														
Page Number (a)	Number (b)	Column Number (c)	Comments (d)																											
256	4	c	Option fee																											
256	7,10,13,18	c	Remaining unamortized debt discount and expense on reacquired debt																											
256	21, 24	c	Remaining unamortized debt discount and expense on reacquired debt																											
256.1	3, 5, 9	c	Remaining unamortized debt discount and expense on reacquired debt																											
256.1	12,16	c	Remaining unamortized debt expense on reacquired debt																											
256.2	4, 5, 7	c	Remaining unamortized debt expense on reacquired debt																											
256.2	14	c	Gain on Hedge Agreement																											
<p>RESPONSE TO INSTRUCTION 12</p> <p>NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$ 167,747,648</td> </tr> <tr> <td colspan="2">Retirements During the Year:</td> </tr> <tr> <td> Note payable-Consumers Funding-LLC #5</td> <td style="text-align: right;">(32,216,232)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$ 135,531,416</td> </tr> </table> <p>NET CHANGES TO ACCOUNT 224, OTHER LONG-TERM DEBT</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$ 401,433,024</td> </tr> <tr> <td colspan="2">Additions During the Year:</td> </tr> <tr> <td>Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re</td> <td style="text-align: right;">35,000,000</td> </tr> <tr> <td>Michigan Strategic Fund Series 2008 - Limited Obligation Revenue</td> <td style="text-align: right;">67,700,000</td> </tr> <tr> <td colspan="2">Retirements During the Year:</td> </tr> <tr> <td>Department of Energy - Reduction of Spent Nuclear Fuel Liability</td> <td style="text-align: right;">(118,733,024)</td> </tr> <tr> <td>Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re</td> <td style="text-align: right;">(35,000,000)</td> </tr> <tr> <td>Michigan Strategic Fund Series 2008 - Limited Obligation Revenue</td> <td style="text-align: right;">(67,700,000)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$ 282,700,000</td> </tr> </table> <p>RESPONSE TO INSTRUCTION 9</p> <p>When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies</p> <p>RESPONSE TO INSTRUCTION 16</p> <p>The FERC has authorized Consumers to have outstanding at any one time, up to \$1.0 billion of secured and unsecured short-term securities for general corporate purposes. The remaining availability is \$700 million at December 31, 2011.</p> <p>The FERC has also authorized Consumers to issue and sell up to \$2.5 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$1.4 billion at December 31, 2011.</p> <p>The authorizations are for the period ending June 30, 2012. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.</p>					Balance, Beginning of Year	\$ 167,747,648	Retirements During the Year:		Note payable-Consumers Funding-LLC #5	(32,216,232)	Balance, End of Year	\$ 135,531,416	Balance, Beginning of Year	\$ 401,433,024	Additions During the Year:		Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re	35,000,000	Michigan Strategic Fund Series 2008 - Limited Obligation Revenue	67,700,000	Retirements During the Year:		Department of Energy - Reduction of Spent Nuclear Fuel Liability	(118,733,024)	Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re	(35,000,000)	Michigan Strategic Fund Series 2008 - Limited Obligation Revenue	(67,700,000)	Balance, End of Year	\$ 282,700,000
Balance, Beginning of Year	\$ 167,747,648																													
Retirements During the Year:																														
Note payable-Consumers Funding-LLC #5	(32,216,232)																													
Balance, End of Year	\$ 135,531,416																													
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Additions During the Year:																														
Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re	35,000,000																													
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Retirements During the Year:																														
Department of Energy - Reduction of Spent Nuclear Fuel Liability	(118,733,024)																													
Michigan Strategic Fund Series 2005 - Limited Obligation Revenue Re	(35,000,000)																													
Michigan Strategic Fund Series 2008 - Limited Obligation Revenue	(67,700,000)																													
Balance, End of Year	\$ 282,700,000																													

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011			
NOTES PAYABLE (Account 231)						
1. Report the particulars indicated concerning notes payable at the end of the year. 2. Give particulars of collateral pledged, if any. 3. Furnish particulars for any formal or informal compensating balance agreements covering opens lines or credit. 4. Any deman notes should be designated as such in column (d) 5. Minor amounts may be grouped by classes, showing the number of such amounts.						
Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL	0	0		0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)						
<p>1. Report particulars of notes and accounts payable to associated companies at end of year.</p> <p>2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts.</p> <p>3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.</p> <p>4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.</p> <p>5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.</p> <p style="text-align: center;">*See definition on page 226B</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	CMS Energy Corporation	-	-	-	-	-
4	Consumers Funding LLC	27,395,393	32,216,232	32,216,232	27,395,393	10,574,957
5						
6	TOTAL ACCOUNT 233	27,395,393	32,216,232	32,216,232	27,395,393	10,574,957
7						
8	ACCOUNT 234					
9	Accounts Payable to Associated Companies					
10	CMS Energy Corporation	1,625,272	-	403,979	2,029,251	
11	CMS Enterprises Company	690	2,217	1,527	-	
12	CMS Gas Transmission Company	117	117	-	-	
13	CMS Land Company	-	-	46,779	46,779	
14	Consumers Campus Holdings LLC	-	-	105,195	105,195	
15	Consumers Funding LLC	-	43,403,472	43,403,472	-	
16	Consumers Receivable Funding II, LLC	86,111	10,764		75,347	
17	Genesee Power Station LP	3,117,633	18,721,761	18,521,501	2,917,373	
18	Grayling Generating Station LP	1,843,862	20,661,348	20,581,597	1,764,111	
19	T.E.S. Filer City Station LP	4,230,883	44,038,792	43,838,486	4,030,577	
20						
21	TOTAL ACCOUNT 234	10,904,568	126,838,471	126,902,536	10,968,633	
22						
23						
24	Line 4 - Purpose: Securitization Bond Issuance					
25	Date of issue: 11-08-01					
26	Maturity: 1/20/13, Interest Rates: 5.43%					
27						
28						
29	Column D may reflect activity in the accounts					
30	which includes estimates					
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTAL	38,299,961	159,054,703	159,118,768	38,364,026	10,574,957

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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) 04/16/12	Year of Report December 31, 2011
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>			
Line No.		TOTAL AMOUNT	
1	Utility net operating income (page 114 line 26)		
2	Allocations: Allowance for funds used during construction		
3	Interest expense		
4	Other (specify)		
5	Net income for the year (page 117 line 78)	466,701,203	
6	Allocation of Net income for the year		
7	Add: Federal income tax expenses		
8			
9	Total pre-tax income	696,924,075	
10			
11	Add: Taxable income not reported on books:	249,997,402	
12			
13			
14			
15	Add: Deductions recorded on books not deducted from return	1,040,426,578	
16			
17			
18			
19	Subtract: Income recorded on books not included in return:	56,614,696	
20			
21			
22			
23	Subtract: Deductions on return not charged against book income:	1,809,098,540	
24			
25			
26	Federal taxable income for the year	121,634,819	

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) 04/16/12	Year of Report December 31, 2011
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
717,366,663		1	
3,669,972		2	
(258,875,607)		3	
0		4	
		5	
462,161,028	4,540,175	6	
229,920,856	302,016	7	
		8	
692,081,884	4,842,191	9	
		10	
250,020,611	(23,209)	11	
		12	
		13	
		14	
1,034,486,217	5,940,361	15	
		16	
		17	
		18	
51,340,410	5,274,286	19	
		20	
		21	
		22	
1,808,989,374	109,166	23	
		24	
		25	
116,258,928	5,375,891	26	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2011
		(2) <input type="checkbox"/> A Resubmission	04/16/12	
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
11	Add: Taxable income not reported on books			
	Contributions in Aid of Construction		12,714,923	
	Def'd Revenue - CATV Pole Attach - Liab		1,248,412	
	Equity Earnings in Subs		65,301	
	FIN 45 - Contract Guarantees - MTM		144,700	
	Gas Buy & Sell Agreements- Revenue		824,499	
	Perm Diffs Capitalized - OPEB Subsidy		9,107,094	
	PSCR Underrecovery - Principal		14,664,690	
	Reg Asset - Energy Optimization		14,168,053	
	Reg Asset - Interim Surcharge - Curr		56,445	
	Reg Asset - Uncollectible Account Tracker		820,442	
	Reg Liability - Advanced Renewables		59,719,555	
	Reg Liability - Choice Incentive Mechanism		5,048	
	Reg Liability - DOE Settlement - Current		120,000,000	
	Reg Liability - Energy Optimization		10,942,703	
	Reg Liability Financial Transmission Rights		1,309,088	
	Reg Liability - Over Recovery 10(d)4 - Current		3,413,489	
	Reserve Capacity - Deferred Revenue		792,960	
			249,997,402	
15	Add: Deductions recorded on books not deducted from return			
	Accrued - I&D Capitalized		251,664	
	Accrued Involuntary Severance		21,059	
	Accrued - Vacation		121,788	
	Accrued OPEB - NonCurrent		229,977,345	
	Accrued SERP		2,905,252	
	Aetna/Blues Reserve		58,421	
	ARO Transition/Accretion - Liability		411,598	
	Bad Debt Reserve		10,060,020	
	Benefits Capitalized - Book		51,031,311	
	Bond Premium, Discount, Expense Amort		7,512,109	
	Charitable Contrib-CE Found Commit -Curr		4,000,004	
	Charitable Contrib-CE Found Commit-NC		7,513	
	CIAC Capitalized DFIT		246,288	
	Deferred State Income Tax		6,121,538	
	Depreciation - Book (Includes Software)		445,277,184	
	Electric Restructuring Costs		689,042	
	Executive Comp over \$1M - Sec 162(M)		1,287,453	
	Fly Ash Trust Fund		6,758	
	Gas Inventory Adjustment		42,719,894	
	Injuries & Damages		238,309	
	Injuries & Damages - Environ Remediation		8,132,277	
	Injuries&Damages-Environ Remed-Reg Liab		88,816,026	
	Interest During Construction (IDC)		24,647,208	
	Lobbying and Political Contributions		1,500,000	
	Ludington Settlement		245,655	
	Meals & Entertainment - Nondeductible Portion		648,011	
	OPEB - Reg Asset/Liab - Current		18,929,652	
	Palisades Sale - Regulatory Liability - Current		41,072	
	Penalties		235,575	
	Reg Asset -AFUDC - Excess FERC Calc Rate		7,770	
	Reg Liab - AFUDC - Excess FERC Calc Rate		190,174	
	Reg Liability - ERIP - Current		1,802	
	R&PP Tax - Property Taxes Paid - Net (Tax)		15,089,800	
	Sales & Use Tax Reserve		460,000	
	Securitized Assets - Book Amortization		56,370,620	
	Stranded Costs		22,166,386	
			1,040,426,578	

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) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA			
Utility	Other	Line No. 11	
12,714,923	0		
1,248,412	0		
88,510	(23,209)		
144,700	0		
824,499	0		
9,107,094	0		
14,664,690	0		
14,168,053	0		
56,445	0		
820,442	0		
59,719,555	0		
5,048	0		
120,000,000	0		
10,942,703	0		
1,309,088	0		
3,413,489	0		
792,960	0		
250,020,611	(23,209)		
251,664	0	15	
21,059	0		
121,788	0		
229,977,345	0		
2,905,252	0		
58,421	0		
411,598	0		
10,103,805	(43,785)		
51,031,311	0		
7,502,343	9,766		
0	4,000,004		
0	7,513		
246,288	0		
5,890,150	231,388		
445,277,184	0		
689,042	0		
1,287,453	0		
6,758	0		
42,719,894	0		
238,309	0		
8,132,277	0		
88,816,026	0		
24,647,208	0		
0	1,500,000		
245,655	0		
648,011	0		
18,929,652	0		
41,072	0		
0	235,575		
7,770	0		
190,174	0		
1,802	0		
15,089,900	(100)		
460,000	0		
56,370,620	0		
22,166,386	0		
1,034,486,217	5,940,361		

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) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
19	Subtract: Income recorded on books not included in return			
	CATV Pole Attachments - Asset	979,949		
	CIAC Liability	1,048,760		
	Def'd Revenue - OIL - Current	123,636		
	Def'd Revenue - OIL - NonCur	219,340		
	Financial Transmission Rights - MTM	1,309,088		
	Gain/Loss on CMS Stock	3,814,513		
	Intercompany Dividends	1,317,242		
	Interest Income - Tax Exempt - SERP	676,769		
	MCV Land Rent	18,895		
	OPEB - Medicare Subsidy - Tax Exempt	5,139,911		
	OPEB - Medicare Subsidy - Tax Exempt	20,035,165		
	Pensions - Equalization - Reg Liability	25,764		
	Reg Asset - Big Rock Over Refunded - Curr	304,929		
	Reg Asset - Revenue Reserve Refund	984,918		
	Reg Liability - Big Rock ND - Current	7,258,218		
	Reg Liability - Interim Surcharge	2,667,646		
	Reg Liability - Revenue Reserve Refund-Curr	10,687,503		
	Reg Liability-Security Recovery Factor-Curr	2,450		
		56,614,696		
23	Subtract: Deductions on return not charged against book income			
	Accrued Auditing Expense/Outside Services	46,975		
	Accrued Bonus - EICP Incentive	8,735,935		
	Accrued Payroll Taxes	949,566		
	Accrued Pensions (Excluding SERP)	49,532,673		
	Accrued - Vacation Capitalized	23,750		
	AFUDC - Debt	3,669,972		
	AFUDC - Equity	6,405,674		
	ARO Transition/Accretion - Asset	403,045		
	Charitable Contrib-Stock Book/Tax Basis-Perm	51,075		
	Cost of Removal - ADR Property	66,864,911		
	Deferred Compensation - Noncurrent	1,129,344		
	Depreciation - Tax (Includes Software)	1,043,332,670		
	EISP - Deferred Comp	10,558		
	Environ Remed-Ins Recovery(MGP&Non-MGP)	1,897,597		
	Gain/Loss on Disposition of ACRS Prop-Tax	11,778,164		
	Gas Storage Fields - Deferred Expense	2,047,429		
	Injuries & Damages - Current	15,067,158		
	Injuries & Damages-Environ Remed-Reg Asset	98,089,651		
	Linepack Adjustment	863,166		
	MSBT Reserve	18,256,000		
	OPEB Capitalized - Book	9,310,457		
	OPEB - Reg Asset/Liab - NonCurrent	206,508,256		
	PA 141 - 10D(4) - Regulatory Asset	62,073		
	Pensions - Equalization - Reg Asset	631		
	Pensions - Reg Asset/Liability	94,440,474		
	Perm Diffs Capitalized-Meals & Entertain	242,665		
	Preferred Dividends	671,671		
	R&PP Tax-Book Chg to Fiscal Yr Method -Curr	452,699		
	R&PP Tax-Book Chg to Fiscal Yr Method -NC	3,706,800		
	Reg Asset - Decoupling	40,506,335		
	Reg Asset - Energy Optimization Incentive	26,010,188		
	Reg Asset-Renewable Portfolio Std Costs	1,526		
	Regulatory Contingency A	8,093,922		
	Regulatory Contingency A1 - Interest Expense	278,604		
	Section 263A/481 Adjustment - Property	70,000,000		
	Service Programs (ASP/Housecall/Etc)	334,992		
	Software - Non-capitalized CY Expenditures	19,049,284		
	Supplemental Pay-Special Retire (ERIP) -NC	240,647		
	Supplemental Pay-Special Retire (ERIP) -Curr	32,000		
	Rounding	3		
		1,809,098,540		

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FOOTNOTE DATA			
Utility	Other	Line No.	
979,949	0	19	
1,048,760	0		
0	123,636		
219,340	0		
1,309,088	0		
0	3,814,513		
0	1,317,242		
676,769	0		
0	18,895		
5,139,911	0		
20,035,165	0		
25,764	0		
304,929	0		
984,918	0		
7,258,218	0		
2,667,646	0		
10,687,503	0		
2,450	0		
51,340,410	5,274,286		
46,975	0	23	
8,736,049	(114)		
949,566	0		
49,532,673	0		
23,750	0		
3,669,972	0		
6,405,674	0		
403,045	0		
0	51,075		
66,864,911	0		
1,129,344	0		
1,043,277,110	55,560		
10,558	0		
1,897,597	0		
11,778,164	0		
2,047,429	0		
15,067,158	0		
98,089,651	0		
863,166	0		
18,256,000	0		
9,310,457	0		
206,508,256	0		
62,073	0		
631	0		
94,440,474	0		
242,665	0		
669,388	2,283		
453,237	(538)		
3,705,900	900		
40,506,335	0		
26,010,188	0		
1,526	0		
8,093,922	0		
278,604	0		
70,000,000	0		
334,992	0		
19,049,284	0		
240,647	0		
32,000	0		
3	0		
1,808,989,374	109,166		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

Name of Member of the Affiliated Group

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

Consumers Energy Company joins in the filing of a consolidated federal income tax return with CMS Energy and its subsidiaries. Income taxes generally are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement. For 2011, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ 73,026
All other members of the group	\$ (70,964)
CMS Energy Consolidated	<u>\$ 2,062</u>

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)			
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>			
Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	(80,089,784)	
3	Unemployment (B)	16,389	
4	FICA (B)	1,602,891	
5	Excise Tax (D)	0	
6			
7	TOTAL FEDERAL	(78,470,504)	0
8			
9	--STATE--		
10	Income (A)	6,421,000	
11	Unemployment (B)	52,896	
12	MI Single Business Tax (A)	21,071,694	
13	MPSC Assessment (E)		(2,742,005)
14	Surplus Lines Premium Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	1,911,000	
16			
17	TOTAL STATE	29,456,590	(2,742,005)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	249,845,494	
21	City Income Tax (A)	(270,930)	
22			
23	TOTAL LOCAL	249,574,564	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	200,560,650	(2,742,005)

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) 04/16/12	Year of Report December 31, 2011		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>					
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
73,017,285	22,331,642	0	15,259,143		1
932,855	(951,246)	0	(2,002)		2
45,751,175	(46,652,055)	0	702,011		3
76,456	(76,456)	0	0		4
					5
119,777,771	(25,348,115)	0	15,959,152	0	6
					7
					8
31,429,027	(30,154,423)	0	7,695,604		9
1,482,217	(1,511,438)	0	23,675		10
(10,235,511)	(8,020,489)	0	2,815,694		11
8,952,133	(9,017,964)	0		(2,807,836)	12
10,671	(10,671)	0	0		13
814,360	(354,360)	0	2,371,000		14
					15
32,452,897	(49,069,345)	0	12,905,973	(2,807,836)	16
					17
					18
176,931,786	(178,260,515)	10,479,515	258,996,280		19
351,488	(354,841)	0	(274,283)		20
					21
177,283,274	(178,615,356)	10,479,515	258,721,997	0	22
					23
					24
					25
					26
					27
329,513,942	(253,032,816)	10,479,515	287,587,122	(2,807,836)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2	71,258,975	(2,588,692)	0	4,356,066
3	357,695	212,720	0	0
4	17,542,921	10,432,678	0	0
5	0	0	0	0
6				
7	89,159,591	8,056,706	0	4,356,066
8				
9				
10	23,767,810	6,930,552	0	730,665
11	568,344	337,991	0	0
12	(6,967,148)	(3,268,363)	0	0
13	5,275,782	3,676,351	0	0
14	544	9,877	0	250
15	516,524	297,836	0	0
16				
17	23,161,856	7,984,244	0	730,915
18				
19				
20	127,941,942	48,694,111	0	295,733
21	225,914	125,929	0	(355)
22				
23	128,167,856	48,820,040	0	295,378
24				
25				
26				
27				
28	240,489,303	64,860,990	0	5,382,359

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) 04/16/12	Year of Report December 31, 2011
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)				
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>				
DISTRIBUTION OF TAXES CHARGED				
Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
			(9,064)	1
			362,440	2
			17,775,576	3
			76,456	4
				5
			18,205,408	6
				7
			0	8
			575,882	9
			0	10
			0	11
			0	12
			0	13
			0	14
			0	15
			575,882	16
				17
			0	18
			0	19
				20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	18,781,290	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA			
Instruction 6. - Adjustments Column (f)			
LOCAL (Line 23(f)):			
1. Adjustment to reflect increase (decrease) in 2011 estimated property tax over 2010 property tax estimate.			6,300,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.			4,159,499
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.			20,016
Total (Ties to Line 23(f))			10,479,515
TOTAL ADJUSTMENTS (Ties to Line 28(f))			10,479,515
Instruction 9. - Basis of Allocation			
See Page 262, Column (a) for taxes to which basis is applied.			
Allocation Basis			
(A) Taxable Net Income Basis			
(B) Amount of Payroll Charged to Departments			
(C) Customer Basis			
(D) Taxable Assets Basis			
(E) Gross Operating Revenue Basis			
Other			
Page 262			
Actual use taxes paid to the State on purchases were \$5,258,841 for 2011.			
Line 28 - Account 236 Reconciliation			
MPSC Account 236 ending balance			281,095,868
MPSC Account 247 ending balance			3,066,956
MPSC Account 247.1 ending balance			3,424,298
Page 263, Line 28, Column (g), Total			287,587,122

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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) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Electric Utility						
2	3%						
3	4%	5,254,534			411.4	431,984	
4	7%						
5	10%	28,403,771			411.4	2,429,934	
6	30%	1,640,330			411.4	19,412	
7							
8	TOTAL	35,298,635		0		2,881,330	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10	Gas Utility						
11	3%						
12	4%	800,453			411.4	42,030	
13	7%	421,284			411.4	19,449	
14	10%	12,681,145			411.4	578,430	
15							
16	Total Gas	13,902,882		0		639,909	
17							
18	Total Company	49,201,517		0		3,521,239	
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
4,822,550	38 years		2
25,973,837	38 years		3
1,620,918	85 years		4
			5
			6
			7
32,417,305			8
			9
			10
758,423	38 years		11
401,835	38 years		12
12,102,715	38 years		13
			14
			15
13,262,973			16
			17
45,680,278			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
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			48

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Balance End of Year (b)
1	Purchased Power - Energy Nuclear Palisades	23,918,602
2	Purchased Power - MCV	23,773,959
3	Low Income Energy Efficiency Fund	20,372,197
4	Purchased Power - Other	17,786,023
5	MGP Site Liability	12,000,000
6	Charitable Contributions	10,000,004
7	Supplier Deposits	6,935,596
8	Employee Incentive Compensation Plan	4,841,560
9	Healthcare, Life & Other Insurance Accruals	4,262,274
10	Superfund Site Liability	3,901,893
11	SERP - Elec and Gas	3,759,029
12	Accrued Vacation Liability	2,901,358
13	Ludington Fish Settlement	2,749,597
14	Retirement Accruals	1,735,072
15	Gift of Energy Advances	1,045,745
16	Accrued Audit Fees	866,201
17	Hydro and Ludington FERC fees	531,581
18	Hydro Plant Fish Compensation	456,223
19	Other Miscellaneous Liabilities (14 items)	893,833
20		
21		
22		
23		
24		
25	TOTAL	142,730,747

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	30,788,550
27	Gas	3,967,300
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	34,755,850

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) 04/16/12	Year of Report December 31, 2011	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$10,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Envir Clean-Up Manufactured Gas	27,183,974	182	7,744,272	96,560,298	116,000,000
2	Budget Plan Liability	76,320,590	142	132,814,206	164,824,269	108,330,653
3	Renewable Energy Resources	19,358,269	229	24,360,373	26,274,189	21,272,085
4	Deferred Interest- Escrow Accounts	13,789,117	134/431	13,089,403	14,984,084	15,683,798
5	Reserve Capacity Def Rev 2004-2007	5,244,940	456	173,265	966,223	6,037,898
6	Def Revenue - METCO	2,510,226	143	10,040,900	10,040,899	2,510,225
7	Interconnection Advances	2,872,884	107	3,037,157	2,435,999	2,271,726
8	Insurance Recovery-MGP	4,090,540	131	2,254,912	12,265	1,847,893
9	Adv Pymt-Pole Attmt-Charter	262,795	142	7,167,108	8,625,241	1,720,928
10	Deferred Revenue-Pole Attachments	1,699,349	various	4,393,843	4,184,122	1,489,628
11	Unclaimed Checks-var	1,969,524	various	2,866,763	2,174,478	1,277,239
12	Backup Capacity Agreement-Campbell 3	936,803	143/447	0	0	936,803
13	Coal Ash Trust Funds	867,999	431	16,000	22,758	874,757
14	FIN 45 Contract Guarantee	387,367	930	159,800	304,501	532,068
15	Adrian Energy Performance Contingency	497,681	134	15,950	8,916	490,647
16	Transmission Relocation Advance	124,561	107	1,035,353	1,355,443	444,651
17	ANR CE Otisville Agreement	425,000	143/495	1,700,000	1,700,000	425,000
18	Electric Contingency Reserve	8,955,411	various	10,116,576	1,469,597	308,432
19	Intercompany MCV Income	269,258	184/418	18,895	0	250,363
20	Oil Royalty Deferred Revenue	438,680	143/421	438,680	219,340	219,340
21	Financial Solutions-Deferred Revenue	342,975	447	123,635	0	219,340
22	Zeeland Oil Spill Remediation	100,000		0	0	100,000
23	Consumers Energy Foundation Commitment	51,240	426	51,240	58,753	58,753
24	MI Joint Membership fees	36,578	232/184	27,339	33,854	43,093
25	Deferred ASP Revenue-Gas	371,597	488	335,298	306	36,605
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	169,107,358		221,980,968	336,255,535	283,381,925

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) 04/16/12	Year of Report December 31, 2011
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)			
<p>1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)</p>			
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
TOTAL			0

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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)					
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.	
	Amortizations to Acct. 411.6 (e)	Additional Gains (f)			
				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
0	0	0	0	TOTAL	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7	TOTAL Electric (Total of lines 3 thru 6)			
8	Gas			
9	Defense Facilities			
10	Pollution Control Facilities			
11	Other			
12				
13	TOTAL Gas (Total of lines 9 thru 12)			
14	Other (Specify)			
15	TOTAL (Account 281)			
16	Classification of TOTAL			
17	Federal Income Tax			
18	State Income Tax			
19	Local Income Tax			
NOTES				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 281) (Continued)							
3. Use footnotes as required. 4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
<p style="text-align: center;">NOTES (Continued)</p>							

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) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	1,101,029,768	257,458,406	44,065,875
3	Electric - State	215,344,884	17,255,528	76,618,525
4	Total Electric	1,316,374,652	274,713,934	120,684,400
5	Gas - Federal	399,399,933	168,172,947	16,327,182
6	Gas - State	55,022,324	19,851,614	28,891,027
7	Total Gas	454,422,257	188,024,561	45,218,209
8	TOTAL (Enter total of lines 2 thru 7)	1,770,796,909	462,738,495	165,902,609
9	Other (Specify)			
10	Non-Utility			
11	Federal	2,697,764		
12	State	341,051		
13	Total Nonutility	3,038,815	0	0
14				
15	TOTAL Account 282 (Enter total of lines 8 & 13)	1,773,835,724	462,738,495	165,902,609
16	Classification of TOTAL			
17	Federal Income Tax	1,503,127,465	425,631,353	60,393,057
18	State Income Tax	270,708,259	37,107,142	105,509,552
19	Local Income Tax	0	0	0
NOTES				

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<p align="center">ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)</p>							
<p>3. Use footnotes as required.</p> <p>4. Fill in all columns for all line items as appropriate.</p>							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
						1,314,422,299	2
						155,981,887	3
			0		0	1,470,404,186	4
						551,245,698	5
						45,982,911	6
			0			597,228,609	7
0	0		0		0	2,067,632,795	8
							9
							10
74,558	25,058					2,747,264	11
6,058	139,909					207,200	12
80,616	164,967		0		0	2,954,464	13
							14
80,616	164,967		0		0	2,070,587,259	15
							16
74,558	25,058		0		0	1,868,415,261	17
6,058	139,909		0		0	202,171,998	18
0	0		0		0	0	19
<p align="center">NOTES (Continued)</p>							

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) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Federal	501,111,846	160,809,625	124,648,544
3	State	42,714,258	48,443,447	218,813,023
4	TOTAL Electric (total of lines 2 & 3)	543,826,104	209,253,072	343,461,567
5	Gas			
6	Federal	365,456,609	114,191,417	70,525,209
7	State	41,659,012	50,977,560	119,068,848
8	TOTAL Gas (Total of lines 6 & 7)	407,115,621	165,168,977	189,594,057
9	Other - Nonutility			
10	Federal	24,923,850	0	0
11	State	4,815,449	0	0
12	TOTAL Other (Total of lines 10 & 11)	29,739,299	0	0
13	TOTAL (Account 283) (Enter total of lines 4, 8 and 12)	980,681,024	374,422,049	533,055,624
14	Classification of TOTAL			
15	Federal Income Tax	891,492,305	275,001,042	195,173,753
16	State Income Tax	89,188,719	99,421,007	337,881,871
17	Local Income Tax	0	0	0
NOTES				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			0		131,282,577	668,555,504	2
			0		151,414,532	23,759,214	3
0	0		0		282,697,109	692,314,718	4
							5
			0		46,700,751	455,823,568	6
			0		48,352,963	21,920,687	7
0	0		0		95,053,714	477,744,255	8
							9
86,507	134,897		0		1,554,594	26,430,054	10
22,200	22,456		156,238		0	4,658,955	11
108,707	157,353		156,238		1,554,594	31,089,009	12
108,707	157,353		156,238		379,305,417	1,201,147,982	13
							14
86,507	134,897		0		179,537,922	1,150,809,126	15
22,200	22,456		156,238		199,767,495	50,338,856	16
0	0		0		0	0	17
NOTES (Continued)							

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
18	Electric - Federal (Detail of line 2):			
19	Current Deferred			
20	Hedging G/L - FTR's MTM	0		
21	Injuries and Damages Reserve- Current	0		
22	Interest - Regulatory Contingency	875,170	145,992	54,371
23	PSCR Underrecoveries	4,822,669	310,056	5,132,686
24	Real & Personal Prop Tax - Tax	28,444,713	1,828,502	30,273,215
25	Reg Asset-Big Rock Over Refunded-Curr	0		
26	Reg Asset-Interim Surcharge-Current	0		
27	Reg Asset/Liab - OPEB - Current	3,613,316	232,274	3,845,590
28	Reg Liab-Security Recovery Factor-Curr	0		
29	NonCurrent Deferred			
30	Debt Expense	11,112,126	115,961	1,919,888
31	Def'd Rev -OIL - NC	(80,131)	47,650	2,878
32	Electric Restructuring	786,128	14,566	241,165
33	FIN 48-NOL	0		
34	Gain on Property	(2,790,342)		
35	Nuclear Decommissioning - Big Rock	17,960,455		
36	Real & Personal Prop Tax - Book NC	21,950,451	13,380,008	12,376,032
37	Reg Asset-Decoupling	0		
38	Reg Asset - Renewable Portfolio Std Cost	(210,260)	534	32
39	Reg Asset - UA Tracker	771,803	17,344	287,155
40	Reg Asset/Liab - Energy Optimization	2,782,462	178,864	2,961,326
41	Reg Asset/Liab - Energy Optimization Incentive	0	4,821,419	291,214
42	Reg Asset/Liab - OPEB - Noncurrent	91,573,542	48,797,307	4,654,307
43	Reg Asset/Liab - PA141 - 10d(4)	(7,970,846)	30,977	10,564
44	Reg Asset/Liab - Pension	208,453,846	32,184,241	11,996,740
45	Reg Asset/Liab - Pension Equalization	(202,275)	19,376	10,903
46	Reg Asset/Liab - Securitized Costs	100,045,353	1,191,675	19,729,717
47	Reg Asset/Liab - Stranded Costs	13,395,771	468,597	7,758,235
48	Reg Asset-Palisades Sale	9,865,799		
49	Reg Liab Advanced Renewable - NC	(33,154,639)	1,262,471	20,901,844
50	Reg Liab Choice Incentive Mechanism-NC	0		
51	FAS 109			
52	Accumulated DFIT Benefit-Nonproperty-NC	0		
53	Accumulated DFIT Benefit-Reg Tax Asset	29,066,735	55,761,811	2,200,682
54	Total Electric - Federal	501,111,846	160,809,625	124,648,544
55				
56	Electric - State (Detail of line 3):			
57	State Timing Differences DTL	33,796,754	43,617,484	63,980,266
58	FAS 109			
59	Accumulated DSIT Benefit-NonProperty-N/C	8,917,504	4,825,963	154,832,757
60	Attributes			
61	Valuation Allowance-Mich Capital Loss Cfwd	0		
62	Total Electric - State	42,714,258	48,443,447	218,813,023
63				
64	Total Electric	543,826,104	209,253,072	343,461,567

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) 04/16/12	Year of Report December 31, 2011		
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							18
							19
				190	628,603	628,603	20
				190	4,610,560	4,610,560	21
						966,791	22
						39	23
						0	24
				190	100,279	100,279	25
				190	124,004	124,004	26
						0	27
				190	806	806	28
							29
						9,308,199	30
				190	35,359	0	31
						559,529	32
				190	9,045,877	9,045,877	33
				190	2,790,342	0	34
						17,960,455	35
						22,954,427	36
				190	19,386,297	19,386,297	37
				190	209,758	0	38
						501,992	39
						0	40
						4,530,205	41
						135,716,542	42
				190	7,950,433	0	43
						228,641,347	44
				190	193,802	0	45
						81,507,311	46
						6,106,133	47
						9,865,799	48
				190	52,794,012	0	49
				190	18,823	18,823	50
							51
				190	20,900,458	20,900,458	52
				192	12,493,164	95,121,028	53
			0		131,282,577	668,555,504	54
							55
							56
						13,433,972	57
							58
				192	150,995,167	9,905,877	59
							60
				190	419,365	419,365	61
			0		151,414,532	23,759,214	62
							63
0	0		0		282,697,109	692,314,718	64

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
65	Gas - Federal (Detail of Line 6)			
66	Current Deferred			
67	Accrued Revenues - Current	271,147	17,429	288,576
68	Accrued Voluntary Severance-Current	0		
69	Gas Inventory Adjustment - Current	158,915,329	903,099	14,951,963
70	Hedging G/L-Fuel MTM	0		
71	Injuries and Damages Reserve-Current	0		
72	Real & Personal Prop Tax - Tax	10,826,268	760,703	11,586,971
73	Reg Asset/Liab - OPEB - Current	2,611,894	167,899	2,779,793
74	Non-Current Deferred			
75	APB 28 Noncurrent DTL-Discrete-Fed	0	(862,008)	
76	Contra OPEB Liability	0		
77	Debt Expense	3,349,530	47,129	780,276
78	Deferred Revenue-OIL-NC	(64,132)	29,118	1,759
79	FIN 48 NOL	0		
80	Gain on Property	(54,103)	0	0
81	Real & Personal Prop Tax - Book Noncurrent	8,335,615	4,903,801	4,689,055
82	Reg Asset - Env't Remediation I&D	19,003,420	35,708,931	3,451,168
83	Reg Asset - Revenue Reserve Refund	0	346,312	22,411
84	Reg Asset/Liab - Energy Optimization	1,876,844	120,648	1,997,492
85	Reg Asset/Liab - Energy Optimization Incentive	0	4,282,147	258,642
86	Reg Asset/Liab - Decoupling	3,785,244	3,421,259	344,870
87	Reg Asset/Liab - OPEB Noncurrent	48,896,447	26,275,472	2,506,167
88	Reg Asset/Liab - Pension	99,771,212	17,329,976	6,459,783
89	Reg Asset/Liab - Pension Equalization	85,713	221	13
90	Reg Asset/Liab-Hesson Gas Storage Inv. Adj	3,921,164	1,364,431	691,113
91	FAS 109			
92	Accumulated DFIT Benefit-Reg Tax Asset	3,925,017	19,374,850	19,715,157
93	Total Gas - Federal	365,456,609	114,191,417	70,525,209
94	Gas - State (Detail of Line 7)			
95	State Timing Differences DTL-Current	42,415,219	44,558,775	65,253,663
96	Attributes			
97	Valuation Allowance-Mich Capital Loss Cfwd	0		
98	FAS 109			
99	Accumulated DSIT Benefit-NonProperty-NC	(756,207)	6,418,785	53,815,185
100	Total Gas - State	41,659,012	50,977,560	119,068,848
101	Total Gas	407,115,621	165,168,977	189,594,057
102				
103	Other - Federal (Detail of line 10):			
104	Current Deferred			
105	Bad Debt Allowance	0		
106	Reserve - Healthcare	0		
107	Real & Personal Prop Tax - Tax	61,760		
108	Non-Current Deferred			
109	Accrued FIN 48 - Fed Interest	(11,616)		
110	Debt Expense	3,128,608		
111	FIN 48 NOL	0		
112	Gain/Loss on Non Prop Disp	0		
113	Gain on Property	2,836,050		
114	Real & Personal Prop Tax - Book Noncurrent	49,034		
115	Reg Asset/Liab - PA 141 - 10d(4)	8,533,035		
116	Reg Asset/Liab - Pension Equalization Int	3		
117	Reg Asset - Renewable Portfolio Std Cost	210,260		
118	Reg Asset/Liab - Stranded Costs	1,583,124		
119	Reg Asset - UA Tracker	50,774		
120	Attributes			
121	AMT Credit Cfwd	0		
122	OCI			
123	OCI - FAS 115 CMS Stock Eval	8,482,818		
124	Total Other - Federal	24,923,850	0	0
125	Other - State (Detail of line 11):			
126	MBT Timing Differences DTL	2,985,581		
127	Deferred MBT - OCI - FAS 115 CMS Stock	1,829,868		
128	Total Other State	4,815,449	0	0
129	Total Other	29,739,299	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							65
							66
						0	67
				190	8,671	8,671	68
						144,866,465	69
				190	7	7	70
				190	7,756,542	7,756,542	71
						0	72
						0	73
							74
				190	862,008	0	75
				190	18,259,025	18,259,025	76
						2,616,383	77
				190	36,773	0	78
				190	2,417,751	2,417,751	79
				190	54,103	0	80
						8,550,361	81
						51,261,183	82
						323,901	83
						0	84
						4,023,505	85
						6,861,633	86
						72,665,752	87
						110,641,405	88
						85,921	89
						4,594,482	90
							91
				192	17,305,871	20,890,581	92
0	0		0		46,700,751	455,823,568	93
							94
						21,720,331	95
							96
				190	200,356	200,356	97
							98
				192	48,152,607	0	99
0	0		0		48,352,963	21,920,687	100
0	0		0		95,053,714	477,744,255	101
							102
							103
							104
				190	186	186	105
				190	115,891	115,891	106
15,547	77,307					0	107
							108
12,362	746					0	109
611	3,443					3,125,776	110
				190	163,842	163,842	111
30,171	25,877					4,294	112
						2,836,050	113
27,816	27,521					49,329	114
						8,533,035	115
	3					0	116
						210,260	117
						1,583,124	118
						50,774	119
							120
				190	645,072	645,072	121
							122
				219	629,603	9,112,421	123
86,507	134,897		0		1,554,594	26,430,054	124
							125
22,200	22,456					2,985,325	126
		219	156,238			1,673,630	127
22,200	22,456		156,238		0	4,658,955	128
108,707	157,353		156,238		1,554,594	31,089,009	129

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2011
	(2) <input type="checkbox"/> A Resubmission	04/16/12	

ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

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

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

NOTES

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
OTHER REGULATORY LIABILITIES					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,376,038	1,566,213	8,775,633
2	FAS 143 ARO Liability	403/411	11,224,810	2,207,059	112,715,254
3	SFAS 109 Regulatory Liability	190	22,218,469	12,349,879	522,420,651
4	Palisades Refund	142	708,616	749,687	1,506,616
5	Gas Title Tracking Refund	-	0	0	8,500
6	Financial Transmission Rights - MTM	175	602,374	1,911,462	1,911,461
7	Energy Optimization (U-15805 & U-15889)	182	97,451,784	108,394,489	44,931,228
8	Advanced Renewable Regulatory Liability-Electric	421	3,237,890	62,957,445	160,536,434
9	Big Rock Decommissioning Refund (U-15611)	142/431	9,619,939	2,361,721	0
10	Pension Equalization	431	64,740	38,976	589,315
11	Department of Energy Settlement	-	0	120,000,000	120,000,000
12	10(d)4 Regulatory Liability	142	7,080,873	10,494,362	3,413,489
13					
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37					
38					
39	TOTAL		153,585,533	323,031,293	976,808,581

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) 04/16/12	Year of Report December 31, 2011
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 0 sales with	0		0	
4	original cost greater than \$100,000				
5					
6					
7	UTILITY LAND SALES -- 6 sales with	6,904		142,932	
8	original cost less than \$100,000				
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	6,904		142,932	

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) 04/16/12	Year of Report December 31, 2011	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20					
21	UTILITY LAND SALES -- 9 sales with				
22	original cost less than \$100,000	50,483			108,684
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	50,483			108,684

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) 04/16/12	Year of Report December 31, 2011
INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)			
<p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars of the method of determining the annual rental for the property.</p> <p>5. Designate associated companies.</p>			
Line No.			
1	Not applicable.		
2			
3			
4			
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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) 04/16/12	Year of Report December 31, 2011
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
<p>1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.</p> <p>2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.</p> <p>3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.</p> <p>4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.</p> <p>5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.</p> <p>6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.</p> <p>7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.</p>			
Line No.	Item (a)	Amount (b)	
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415		
1	Lab & Network Services	1,546,480	
2	Power Quality	767,961	
3	Construction and Maintenance Services	2,431,578	
4	Energy Management Services	170,070	
5	GM/Delphi Energy Management	1,270,268	
6	Joint Trench	193,302	
7	Gas Transmission and Storage	742,431	
8	Meter Reading and Meter Services	656,396	
9	Forestry Services	379,909	
10	Other	1,010,282	
11	Total Rev. from Merchandising, Jobbing & Contract Work	9,168,677	
12			
13	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416		
14	Lab & Network Services	(1,615,034)	
15	Power Quality	(500,216)	
16	Construction and Maintenance Services	(2,034,420)	
17	Energy Management Services	(228,352)	
18	GM/Delphi Energy Management	(854,887)	
19	Joint Trench	(424,230)	
20	Gas Transmission and Storage	(458,133)	
21	Meter Reading and Meter Services	(292,913)	
22	Forestry Services	(346,976)	
23	Other	(988,523)	
24	Total Costs & Expenses of Mechandising, Jobbing and Contract Work	(7,743,684)	
25			
26	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1		
27	Revenues	1,625,241	
28	Expenses	(1,489,578)	
29	Total Revenues and Expenses Relating to Nonutility Operations	135,663	

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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)				
Line No.	Item (a)	Amount (b)		
30	NONOPERATING RENTAL INCOME-ACCOUNT 418			
31	MCV			
32	Land Lease	600,000		
33	Amortization	18,895		
34	Total Nonoperating Rental Income	618,895		
35				
36	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1			
37	ES Services Co	(88,510)		
38	CMS Engineering	23,209		
39	Total Equity Earnings in Subsidiary Companies	(65,301)		
40				
41	INTEREST AND DIVIDEND INCOME-ACCOUNT 419			
42	WPS Secured Borrowing-Account 141	910,394		
43	Investments Included in Accounts 123, 124 & 136	200,974		
44	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	1,337,468		
45	SERP Interest-Account 128	2,170,697		
46	Gas CAP Interest Income	863,435		
47	PSCR Interest Income	4,331		
48	Other Interest Income	19,225		
49	Total Interest and Dividend Income	5,506,524		
50				
51	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	6,405,674		
52				
53	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421			
54	Royalties and Working Interest From Oil and Gas Leases	667,272		
55	Gain on CMS Stock	3,814,513		
56	Cost of money-Electric Restructuring	94,964		
57	AFUDC	(190,173)		
58	Bill Payment Fees	2,577,325		
59	PA 141: Return on Capital Exp	200,563		
60	Lease Revenue	219,340		
61	Return on Stranded Costs	2,510,297		
62	Return on Renewable Portfolio Standard	2,288,717		
63	EO Incentive- Electric & Gas	14,618,814		
64	Gain on SERP	139,445		
65	Garnishment Fees	1,738		
66	Other Gains	284,471		
67	Total Miscellaneous Nonoperating Income	27,227,286		
68				
69	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	142,932		
70	See page 280a for details			
71				
72	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	(108,684)		
73	See page 280b for details			
74				
75				

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) 04/16/12	Year of Report December 31, 2011
ELECTRIC OPERATING REVENUES (Account 400)				
1. Report below operating revenues for each prescribed account. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	1,729,024,437	1,678,879,352	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	1,210,425,073	1,198,533,158	
5	Large (or Industrial)	776,402,211	744,984,351	
6	(444) Public Street and Highway Lighting	35,992,153	36,504,552	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	4,432,155	4,775,972	
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	3,756,276,029	3,663,677,385	
13				
14	(447) Sales for Resale	111,611,767	119,526,795	
15	TOTAL Sales of Electricity	3,867,887,796 *	3,783,204,180	
16				
17	(Less) (449.1) Provision for Rate Refunds	59,466,309	95,407,782	
18	TOTAL Revenue Net of Provision for Refunds	3,808,421,487	3,687,796,398	
19	Other Operating Revenues			
20	(450) Forfeited discounts	13,029,571	12,656,394	
21	(451) Miscellaneous Service Revenues	4,800,851	4,740,276	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	21,428,540	22,385,917	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	50,062,346	60,693,686	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	89,321,308	100,476,273	
31				
32	TOTAL Electric Operating Revenues	3,897,742,795	3,788,272,671	

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ELECTRIC OPERATING REVENUES (Account 400) (Continued)			
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)</p> <p>5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>			
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
12,931,530	12,968,152	1,571,319	1,569,183
10,903,269	11,025,733	207,490	209,464
9,544,046	9,061,124	8,691	8,702
182,087	190,054	1,299	1,286
42,054	45,057		
33,602,986	33,290,120	1,788,799	1,788,635
1,680,599	1,718,733	1	1
35,283,585 **	35,008,853	1,788,800	1,788,636
35,283,585	35,008,853	1,788,800	1,788,636
<p>* Include \$3,524,902 unbilled revenues.</p> <p>** Includes (6,293) MWH relating to unbilled revenues.</p>			

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,681,626 GM & Delphi Redundant facility charges: \$1,990,166		
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$43,982,224 Sales & Use Tax Discount: \$552,547 Rate of Return Billed to Others: \$760,372 Purchase Power Admin Fees: \$998,616 Ancillary Service: \$1,136,694 Allconnect: \$399,688 Substation Maintenance: \$493,703 Alternate Service (extraordinary facilities): \$342,553 NSF: \$428,014 METC Utilization Adjustment: \$454,326		

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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) 04/16/12	Year of Report December 31, 2011
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Customer Choice Sales of Electricity			
2	Residential Sales	-	-	
3	Commercial and Industrial Sales			
4	Small (or Commercial)	17,419,110	20,483,181	
5	Large (or Industrial)	26,563,114	34,172,790	
6				
7				
8				
9				
10				
11				
12	TOTAL Customer Choice Sales	43,982,224	54,655,971	
13				
14				
15	TOTAL Sales of Electricity			
16				
17				
18	TOTAL Revenue Net of Provision for Refunds			
19	Other Operating Revenues			
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTAL Other Operating Revenues			
31				
32	TOTAL Electric Operating Revenues			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)					
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 or the Uniform System of Accounts. Explain basis of classification in footnote.)</p> <p>5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For Line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>					
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)		
-	-	-	-	1	
				2	
				3	
1,079,012	1,157,470	902	916	4	
2,821,554	2,921,126	176	179	5	
				6	
				7	
				8	
				9	
				10	
				11	
3,900,566	4,078,596	1,078	1,095	12	
				13	
				14	
				15	
				16	
				17	
				18	

Name of Respondent	This Report is:	Date of Report	Year of Report
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,918,561	1,722,672,770	1,569,736	8,230	0.1333
3	1010 RESIDENTIAL TOD SERV (RT)	44,546	5,292,618	1,583	28,140	0.1188
4	UNBILLED REVENUE	(31,577)	1,059,049			(0.0335)
5	TOTAL RESIDENTIAL	12,931,530	1,729,024,437	1,571,319	8,230	0.1337
6						
7	COMMERCIAL					
8	1100 GEN SERVICE SECONDARY (GS)	2,873,084	401,913,214	178,660	16,081	0.1399
9	1120 GEN SVC DEMAND SECONDARY (GSD)	3,605,452	395,764,213	22,298	161,694	0.1098
10	1140 GEN SVC DEMAND SECONDARY (GSD)	104,747	10,620,537	94	1,114,330	0.1014
11	1200 GEN SERVICE PRIMARY (GP)	531,436	52,482,915	983	540,627	0.0988
12	1220 GEN SVC PRIMARY DEMAND (GPD)	3,651,553	336,179,066	1,241	2,942,428	0.0921
13	1330 GEN SELF GEN PRIMARY (GSG-2)	31,610	1,823,157	2	15,805,000	0.0577
14	1455 OUTDOOR AREA LIGHTING (GML)	12,785	2,589,525	3,802	3,363	0.2025
15	1500 GEN SVC UNMETERED (GU)	91,040	7,880,727	409	222,592	0.0866
16	GENERAL SERVICE SPECIAL CONTRACTS	15,503	1,322,639	1	15,503,000	0.0853
17	UNBILLED REVENUE	(13,941)	(150,920)			0.0108
18	TOTAL COMMERCIAL	10,903,269	1,210,425,073	207,490	52,548	0.1110
19						
20	INDUSTRIAL					
21	1110 GEN SERVICE SECONDARY (GS)	347,469	46,230,421	5,865	59,245	0.1330
22	1130 GEN SVC DEMAND SECONDARY (GSD)	506,062	57,687,455	1,361	371,831	0.1140
23	1150 GEN SVC DEMAND SECONDARY (GSD)	30,137	3,370,230	26	1,159,115	0.1118
24	1210 GEN SERVICE PRIMARY (GP)	596,983	60,837,567	562	1,062,247	0.1019
25	1230 GEN SVC PRIMARY DEMAND (GPD)	5,916,679	508,777,404	740	7,995,512	0.0860
26	1039 GEN SERVICE PRIMARY RATE E-1	2,062,500	93,184,121	1	2,062,500,000	0.0452
27	1315 GEN SELF GEN PRIMARY (GSG-1)		84	2	-	-
28	1350 GEN SELF GEN PRIMARY (GSG-2)	12,486	906,385	7	1,783,714	0.0726
29	1460 OUTDOOR AREA LIGHTING (GUL)	734	141,487	126	5,825	0.1928
30	GEN SERVICE SPECIAL CONTRACTS	33,825	2,729,792	1	33,825,000	0.0807
31	UNBILLED REVENUE	37,171	2,537,265			0.0683
32	TOTAL INDUSTRIAL	9,544,046	776,402,211	8,691	1,098,153	0.0813
33						
34	PUBLIC STREET & HIGHWAY					
35	1400 SECONDARY METERED SERVICE	8,082	1,058,269	4	2,020,500	0.1309
36	1405 PRIMARY METERED SERVICE	336	26,600	307	1,094	0.0792
37	1410 CUSTOMER OWNED INCANDESCENT	60	(503,137)	3	20,000	(8.3856)
38	1415 CUSTOMER OWNED MERCURY	225	29,414	10	22,500	0.1307
39	1420 CUSTOMER OWNED HP SODIUM	226	32,343	15	15,067	0.1431
40	1425 CUSTOMER OWNED METAL HAL LUM	49	7,144			0.1458
41	1430 COMPANY OWNED INCANDESCENT	2,350	330,710	26	90,385	0.1407
42	1435 COMPANY OWNED FLUORESCENT	152	20,976	1	152,000	0.1380
43	1440 COMPANY OWNED MERCURY	76,378	16,311,220	342	223,327	0.2136
44	1445 COMPANY OWNED HP SODIUM	57,664	15,797,297	517	111,536	0.2740
45	1450 COMPANY OWNED METAL HALIDE	634	140,063	6	105,667	0.2209
45	1500 SECONDARY UNMETERED SERVICE	12,399	1,094,697	66	187,864	0.0883
46	SPECIAL CONTRACT GR	23,396	1,713,516	2	11,698,000	0.0732
47	UNBILLED REVENUE	136	(66,959)			(0.4923)
48	TOTAL STREET LIGHTING	182,087	35,992,153	1,299	140,175	0.1977
49						
50	INTERDEPARTMENTAL SALES					
51	INTERDEPARTMENTAL	42,387	4,464,139			0.1053
52	UNBILLED REVENUE	(333)	(31,984)			0.0960
53	TOTAL INTERDEPARTMENTAL	42,054	4,432,155			0.1054
54	TOTAL Billed	33,611,530	3,752,929,578	-	-	0.1117
55	Total Unbilled Rev. (See Instr. 6)	(8,544)	3,346,451	-	-	(0.3917)
56	TOTAL	33,602,986	3,756,276,029	-	-	0.1118

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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) 04/16/12	Year of Report December 31, 2011	
CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	Commercial Secondary					
3	2100 Comm General Service	22,176	697,724	123	180,293	0.03
4	2120 Comm General Service Demand	200,758	5,449,838	490	409,710	0.03
5	2140 Comm Gen Serv Demand (100 kw guarantee)	17,682	454,811	19	930,632	0.03
6						
7	Total Commercial Secondary	240,616	6,602,373	632	380,722	0.03
8						
9						
10						
11	Industrial Secondary					
12	2110 Ind General Service	3,361	123,187	9	373,444	0.04
13	2130 Ind General Service Demand	9,751	284,204	17	573,588	0.03
14	2150 Ind Genreal Serv Demand (100 kw guarantee)	846	21,626	1	846,000	0.03
15						
16	Total Industrial Secondary	13,958	429,017	27	516,963	0.03
17						
18	Primary					
19	2200 Commercial	26,522	421,138	18	1,473,444	0.02
20	2220-1 Commercial - VLT1	3,236	30,739	1	3,236,000	0.01
21	2220-2 Commercial - VLT2	102,438	723,705	5	20,487,600	0.01
22	2220-3 Commercial - VLT3	711,504	9,709,494	246	2,892,293	0.01
23	2210 Industrial	16,654	312,211	11	1,514,000	0.02
24						
25	2230-1 Industrial - VLT1	973,648	7,494,273	12	81,137,333	0.01
26	2230-2 Industrial - VLT2	1,317,320	11,600,009	36	36,592,222	0.01
27	2230-3 Industrial - VLT3	510,287	6,738,699	90	5,669,856	0.01
28						
29	Total Primary	3,661,609	37,030,268	419	8,738,924	0.01
30						
31						
32	Total VIA Accounts		-	-		
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Total Billed	3,916,183	44,061,658	1,078	3,632,823	0.01
45	Total Unbilled Rev. (See Instr. 6)	(15,617)	(79,434)	-	-	0.01
46	TOTAL	3,900,566	43,982,224	1,078	3,618,336	0.01

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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) 04/16/12	Year of Report December 31, 2011
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	1		35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	1		20	12
6	INTERSYSTEM SALES					
7	Third Parties					
8	Ameren Energy	OS	9			
9	Midwest ISO	OS	8,9			
10						
11						
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2011
	(2) <input type="checkbox"/> A Resubmission	04/16/12	

SALES FOR RESALE (Account 447) (Continued)

those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements **RQ** sales together. Report them starting at line number one. After listing all **RQ** sales, enter "Subtotal - **RQ**" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-**RQ**" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the avg. monthly billing demand in column (d), the avg. monthly non-coincident peak (NCP) demand in column (e), and the avg. monthly coincident peak (CP) demand in column (f).

For all other types of service, enter **NA** in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j).

Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in columns (g) through (k) must be subtotaled based on the **RQ** / Non-**RQ** grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal-**RQ**" amount in column (g) must be reported as Requirements Sales For Resale on p. 401, line 23. The "Subtotal-Non **RQ**" amount in column (g) must be reported as Non-Requirements Sales for Resale on p. 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
288,551	9,500,400	8,810,966		18,311,366	2
2,250	178,450			178,450	3
					4
40,990	653,831	1,765,662		2,419,493	5
					6
					7
		98,452		98,452	8
1,348,808		90,604,006		90,604,006	9
					10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
290,801	9,678,850	8,810,966	0	18,489,816	17
1,389,798	653,831	92,468,120	0	93,121,951	18
1,680,599	10,332,681	101,279,086	0	111,611,767	19

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
326					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	13	a	MISO energy market transactions were recorded on a net hourly basis in 2011		

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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) 04/16/12	Year of Report December 31, 2011
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	14,878,078	15,418,864	
5	(501) Fuel	507,894,829	490,158,427	
6	(502) Steam Expenses	14,724,356	15,240,040	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	11,130,696	11,345,874	
10	(506) Miscellaneous Steam Power Expenses	15,713,550	9,104,802	
11	(507) Rents			
12	(509) Allowances	9,350	73,816	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	564,350,859	541,341,823	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	8,694,034	9,323,740	
16	(511) Maintenance of Structures	9,755,479	7,456,784	
17	(512) Maintenance of Boiler Plant	46,053,400	38,988,106	
18	(513) Maintenance of Electric Plant	21,276,599	11,677,405	
19	(514) Maintenance of Miscellaneous Steam Plant	2,569,916	2,195,242	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	88,349,428	69,641,277	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	652,700,287	610,983,100	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	-	-	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	-	-	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	-	-	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	1,197,461	1,093,984	
45	(536) Water for Power	1,144,203	1,068,032	
46	(537) Hydraulic Expenses	2,483,366	2,578,399	
47	(538) Electric Expenses	2,348,777	2,131,141	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	767,693	682,251	
49	(540) Rents	6,342	(6,258)	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	7,947,842	7,547,549	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	581,602	604,389	
54	(542) Maintenance of Structures	827,776	891,416	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,659,238	3,770,674	
56	(544) Maintenance of Electric Plant	2,184,997	2,158,893	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,298,857	1,516,495	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	6,552,470	8,941,867	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	14,500,312	16,489,416	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	547,567	911,363	
63	(547) Fuel	63,555,165	43,798,600	
64	(548) Generation Expenses	798,405	432,499	
65	(549) Miscellaneous Other Power Generation Expenses	3,062,653	4,963,334	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	67,963,790	50,105,796	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	476,740	257,566	
70	(552) Maintenance of Structures	1,063,117	408,729	
71	(553) Maintenance of Generating and Electric Plant	4,896,210	3,845,406	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	6,436,067	4,511,701	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	74,399,857	54,617,497	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,101,937,362	1,082,321,097	
77	(556) System Control and Load Dispatching	11,920,109	14,390,217	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,113,857,471	1,096,711,314	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,855,457,927	1,778,801,327	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Transmission System			
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	9,567,964	9,570,278	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	1,193,577	1,219,695	
93	(562) Station Expenses			
94	(563) Overhead Lines Expenses			
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	248,477,912	230,130,292	
97	(566) Miscellaneous Transmission Expenses			
98	(567) Rents			
99	TOTAL Operation (Total of Lines 83 thru 98)	259,239,453	240,920,265	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering			
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment			
108	(571) Maintenance of Overhead Lines			
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)	-	-	
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	259,239,453	240,920,265	

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) 4/16/2012	Year of Report December 31, 2011
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	8,521,843	7,949,698	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	8,521,843	7,949,698	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)	-	-	
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	8,521,843	7,949,698	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	16,659,876	14,055,902	
135	(581) Load Dispatching			
136	(582) Station Expenses	1,932,206	1,785,514	
137	(583) Overhead Line Expenses	16,950,237	11,032,061	
138	(584) Underground Line Expenses	3,443,169	3,109,106	
139	(585) Street Lighting and Signal System Expenses	1,810,515	1,836,485	
140	(586) Meter Expenses	2,968,359	4,964,972	
141	(587) Customer Installations Expenses	1,647,399	1,996,293	
142	(588) Miscellaneous Expenses	19,230,793	18,934,500	
143	(589) Rents	2,108,655	1,827,979	
144	TOTAL Operation (Total of Lines 134 thru 143)	66,751,209	59,542,812	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	7,190,055	5,827,613	
147	(591) Maintenance of Structures	395,539	464,181	
148	(592) Maintenance of Station Equipment	8,855,541	8,751,797	
149	(593) Maintenance of Overhead Lines	82,451,861	50,910,961	
150	(594) Maintenance of Underground Lines	3,090,745	2,412,906	
151	(595) Maintenance of Line Transformers	5,922,330	4,537,762	
152	(596) Maintenance of Street Lighting and Signal Systems	337,441	345,401	
153	(597) Maintenance of Meters	1,071,886	538,992	
154	(598) Maintenance of Miscellaneous Distribution Plant	(80,127)	(49,790)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	109,235,271	73,739,823	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	175,986,480	133,282,635	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	4,011,823	4,282,213	
160	(902) Meter Reading Expenses	13,074,839	12,230,467	
161	(903) Customer Records and Collection Expenses	32,959,422	30,557,683	
162	(904) Uncollectible Accounts	33,630,299	23,228,829	
163	(905) Miscellaneous Customer Accounts Expenses	7,967	65,245	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	83,684,350	70,364,437	

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) 4/16/2012	Year of Report December 31, 2011
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	82,397	130,044	
168	(908) Customer Assistance Expenses	78,960,972	63,130,741	
169	(909) Informational and Instructional Expenses	211,910	182,247	
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	79,255,279	63,443,032	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision	100,268	717	
175	(912) Demonstrating and Selling Expenses	122,690	74,542	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	222,958	75,259	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	28,957,371	36,182,477	
182	(921) Office Supplies and Expenses	18,100,168	15,586,140	
183	(Less) (922) Administrative Expenses Transferred - CR	14,554,613	15,252,906	
184	(923) Outside Services Employed	15,070,680	12,129,165	
185	(924) Property Insurance	5,099,092	7,437,563	
186	(925) Injuries and Damages	11,574,178	12,033,177	
187	(926) Employee Pensions and Benefits	103,665,422	142,562,722	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	463,396	466,038	
190	(929) Duplicate Charges - CR.			
191	(930.1) General Advertising Expenses	1,600,809	1,549,282	
192	(930.2) Miscellaneous General Expenses	7,184,504	29,696,208	
193	(931) Rents	97,210	130,434	
194	TOTAL Operation (Total of Lines 181 thru 193)	177,258,217	242,520,300	
195	Maintenance			
196	(935) Maintenance of General Plant	4,516,231	5,019,643	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	181,774,448	247,539,943	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,644,142,738	2,542,376,596	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)		10/31/2011
2. Total Regular Full-Time Employees		5137
3. Total Part-Time and Temporary Employees		95
4. Total Employees		5232

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) 4/16/2012	Year of Report December 31, 2011			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e) Avg. Monthly CP Demand (f)	
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	CITY OF BEAVERTON	LU				
4	COMMONWEALTH IRVING	LU				
5	COMMONWEALTH LABARGE	LU				
6	COMMONWEALTH MIDDLEVILLE	LU				
7	COUNTY OF JACKSON	LU				
8	NANR LENNON GENERATING	LU				
9	ELK RAPIDS HYDRO 2	LU				
10	GAS RECOVERY SYSTEMS	OS				
11	GRAND VALLEY STATE	LU				
12	GRANGER - SEYMOUR	LU				
13	GREAT LAKES TISSUE	LU				
14	GREEN MEADOW FARMS	LU				
	Total					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
2,580				130,205		130,205	1
3,057			61,900	110,957		172,857	2
2,976			91,882	106,141		198,023	3
2,029			60,929	89,206		150,135	4
4,332			205,075	156,482		361,557	5
1,264			46,633	45,611		92,244	6
89				2,998		2,998	7
10,200			10,513	573,259		583,772	8
2,614			8,000	144,459		152,459	9
18,154				914,308		914,308	10
47				1,937		1,937	11
6,445			274,423	232,578		507,001	12
46				1,801		1,801	13
2,400			16,808	89,894		106,702	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRENFELL HYDRO	LU				
2	HOPE RENEWABLE	LU				
3	WM RENEWABLE- NORTH OAKS	LU				
4	MICHIANA HYDRO	OS				
5	MICHIGAN STATE UNIVERSITY	LU				
6	CITY OF MIDLAND	LU				
7	NANR - RATHBUN	OS				
8	PETER JOHN MOEHS	LU				
9	SCENIC VIEW DAIRY FENNVILLE	OS				
10	SCENIC VIEW DAIRY FREEPORT	LU				
11	STS CASCADE	LU				
12	STS FALLASBURG	LU				
13	STS MORROW	LU				
14	THORNAPPLE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Charges (\$) (l)	Other or Settlement (\$) (m)	
	(h)	(i)					
1,873			69,224	67,523		136,747	1
-			-	-		0	2
12,366			56,000	688,735		744,735	3
206			10,350	7,369		17,719	4
3,393				122,763		122,763	5
812				74,459		74,459	6
12,341				582,864		582,864	7
-			-	-		0	8
3,943			16,000	229,265		245,265	9
6,289			23,226	348,946		372,172	10
8,129			317,543	291,739		609,282	11
4,857			138,077	174,439		312,516	12
3,876			140,648	138,133		278,781	13
6,754			208,178	241,036		449,214	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	VENICE PARK	OS				
2	WHITES BRIDGE	LU				
3	ZEELAND FARM SERVICES	OS				
4	ZEELAND FARM SERVICES 2	LU				
5	ADA COGENERATION	LU				
6	ADRIAN ENERGY	LU				
7	WM RENEWABLE	LU				
8	BOYCE HYDRO	LU				
9	CADILLAC RENEWABLE	LU				
10	ENTERGY - PALISADES	LU				
11	FILER CITY	LU				
12	GAS RECOVERY SYSTEM, INC	LU				
13	GENESEE POWER STATION	LU				
14	GRANGER - GRAND BLANC	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
25,045				1,279,978		1,279,978	1
3,169			109,526	114,117		223,643	2
12,134				595,428		595,428	3
12,250			60,000	677,771		737,771	4
196,891			9,538,605	7,429,179		16,967,784	5
16,331			709,036	593,712		1,302,748	6
11,850			494,234	418,952		913,186	7
32,406			301,777	1,377,977		1,679,754	8
185,826			11,233,230	7,283,842	2,210,645	20,727,717	9
6,641,023			272,858,943	38,261,153		311,120,096	10
455,838			22,345,709	16,411,191	3,942,470	42,699,370	11
(1,294)			(101,980)	966		(101,014)	12
120,308			12,185,144	4,502,442	1,464,983	18,152,569	13
31,612			1,354,839	1,150,781		2,505,620	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRANGER - PINCONNING	LU				
2	GRANGER - BYRON CENTER	LU				
3	GRANGER - OTTAWA	LU				
4	GRAYLING	LU				
5	HILLMAN LIMITED	LU				
6	KENT COUNTY	LU				
7	MICHIGAN POWER	LU				
8	MICHIGAN WIND 1, LLC	OS				
9	NORTH AMERICAN RESOURCES	LU				
10	VIKING - LINCOLN	LU				
11	VIKING - MCBAIN	LU				
12	MIDLAND COGENERATION	LU				
13	MISO	OS				
14	RPS COSTS	OS				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
20,994			886,110	763,376		1,649,486	1
26,683			1,087,351	965,119		2,052,470	2
32,641			1,386,854	1,189,020		2,575,874	3
215,044			12,046,268	8,259,795	(518)	20,305,545	4
143,350			5,069,626	5,209,636	730,884	11,010,146	5
101,786			4,970,279	3,689,545		8,659,824	6
1,066,984			40,168,632	38,800,812		78,969,444	7
167,300				8,339,297		8,339,297	8
22,236			944,987	808,605		1,753,592	9
143,529			5,659,900	5,223,684	604,982	11,488,566	10
144,085			5,685,953	5,244,493	791,443	11,721,889	11
2,722,913			109,833,164	182,020,802		291,853,966	12
8,173,318			221,263,200			221,263,200	13
					(165,058)	(165,058)	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of **LF** service). This category should not be used for long-term firm service, which meets the definition of **RQ** service. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as **LF** service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as **LU** service except that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	RENEWABLES	OS				
2	RATE AR (EARP)	OS				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements **RQ** sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
				4,174,832		4,174,832	1
2,078				157,123		157,123	2
						0	3
						0	4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
20,847,402			741,846,796	350,510,735	9,744,889	1,101,937,362	14

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	10	a	Gas Recovery System LLC in under the Green Power (energy only) contract.		
326.2	1	a	Venice Park is under the Green Power (energy only) contract.		
326.2	3	a	Zeeland Farm Services is under the Green Power (energy only) contract.		
326.2	11 & 13	a	An affiliated company has an ownership interest in this company.		
327.2	9, 11, 13	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	4	a	An affiliated company has an ownership interest in this company.		
326.3	8	a	Michigan Wind 1 is under the green power contract.		
327.3	4,5,10,11	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	13	a	MISO Energy Market transactions were recorded on a net hourly basis in 2011.		
327.3	14	l	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011			
<p align="center">TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")</p>						
<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>						
<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>						
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (i)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (j)	Megawatthours Delivered (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)				
(Including transactions referred to as "wheeling")				
<p>where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide</p>		<p>the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>		

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
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	42,054,206	4,432,155	10.5
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY 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 and 455. 4. Designate is lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,413
18	Frontier North Telephone Company	Poles	2,872,163
19	Century Telephone Company	Poles	105,831
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,166,432
21	Other Miscellaneous Pole Rentals:		
22	16 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	132,660
24	Miscellaneous Rentals, Including Utility		
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area	Various	3,505,141
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,066,900
28			
29	Total Account 454		21,428,540
30			
31	ACCOUNT 455 - None		
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) 04/16/12	Year of Report December 31, 2011
SALES OF WATER AND WATER POWER (Account 453)					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	MISCELLANEOUS SERVICE REVENUE-ACCOUNT 451	
12	Fees for reconnecting service previously disconnected and charges for	
13	installing and removing temporary services.	2,681,626
14	GM & Delphi Redundant facility charges	1,990,166
15	Miscellaneous Service Revenue	129,059
16	ACCOUNT 451 TOTAL	4,800,851
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Retail Open Access	43,982,224
20	Substation Maintenance	493,703
21	Rate Of Return Billed To Others	760,372
22	Ancillary Service	1,136,694
23	Sales and Use Tax Discount	552,547
24	Purchase Power Admin Fees	998,616
25	Allconnect	399,688
26	Alternate Service (extraordinary facilities)	342,553
27	NSF	428,014
28	METC Utilization Adjustment	454,326
29	Other Electric Revenue	513,609
30	ACCOUNT 456 TOTAL	50,062,346
31	TOTAL	54,863,197

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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) 4/16/2012		Year of Report December 31, 2011	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other</p>				<p>charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			
Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt hours Received (b)	Megawatt hours Delivered (c)	Demand Charges (\$) (c)	Energy Charges (\$) (d)	Other Charges (\$) (e)	Total Cost of Transmission (\$) (f)
1	Mich Elec Tran Co	FNS		15,958			15,958
2	Midwest ISO			248,461,954			248,461,954
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			248,477,912			248,477,912

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) 04/16/12	Year of Report December 31, 2011
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	2	a	Midwest Independent System Operator
332	2	b	SFP, FNS, LFP

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
LEASE RENTALS CHARGED			
<p>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.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>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.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>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:</p>			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
MassMutual Asset Finance, LLC Wells Fargo Equipment Finance, Inc. Frontier North, Inc. AT&T Banc of America Leasing & Capital, LLC The Huntington National Bank PNC Equipment Finance, LLC Rhode Island & Associates Consumsan Company, LLC C/O Kin Prop. Walter Neller Enterprises	Vehicles (Note 1) Vehicles (Note 1) Joint Pole Rentals Joint Pole Rentals Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Office Space - Washington DC Saginaw Service Center Office Space - Mail Remittance		

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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LEASE RENTALS CHARGED (Continued)							
<p>Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancelable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.</p> <p>8. Report in column (d), as of the date of the current lease term, the original cost of the property leased,</p>				<p>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.</p> <p>9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancelable leases will not be cancelled when estimating the remaining charges.</p> <p>* See definition on page 226 (B)</p>			
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2) (Note 2)	1,195,490 2,980,620 1,103,036 979,949 536,389 21,447 3,665,299 115,947 50,594 41,558				(Note 3) (Note 3) 589 589 (Note 3) (Note 3) (Note 3) (Note 3) (Note 3) (Note 3) (Note 3)	

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) 4/16/2012	Year of Report December 31, 2011
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Phyleo Realty Co	Storage Area - Jackson		
Derek R. Lone	Storage - Benzonia		
C.E. Financial Services, L.L.C.	Ludington Service Center		
Jack Stover	South Monroe Service Center		
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office		
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
Coal Supply II	Railroad Cars (Note 4)	2012 (P)	
Fuel Supply Trust (FSTX)	Railroad Cars (Note 4)	2015 (P)	
GATX	Railroad Cars (Note 4)	2013 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Sovereign Bank	Railroad Cars (Note 4)	2022 (P)	
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 (P)	
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)	
Banc of America	Railroad Cars (Note 4)	2018 (P)	
The CIT Group/Equipment Finance	Railroad Cars (Note 4)	2013 (P)	

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) 4/16/2012	Year of Report December 31, 2011				
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		223,060				(Note 3)	
		64,866				(Note 3)	
		107,505				(Note 3)	
		65,474				(Note 3)	
		37,467				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)							
9,230,195 (O)	O&M T I	962,447		22,301,718		151	842,673
37,545,319 (O)	O&M T I	4,926,393		63,766,316		151	19,705,571
19,666,492 (O)	O&M T I	2,666,544		13,495,228		151	3,555,392
8,753,420 (O)	O&M T I	1,042,801		4,489,912		151	10,428,000
8,285,680 (O)	O&M T I	1,011,423		4,360,233		151	10,114,225
8,152,040 (O)	O&M T I	995,110		4,308,898		151	9,951,101
18,478,250 (O)	O&M T I	2,165,520		8,395,760		151	22,377,040
18,404,337 (O)	O&M T I	2,133,621		8,310,589		151	20,632,269
17,555,985 (O)	O&M T I	1,598,194		4,929,477		151	19,043,430
35,527,206 (O)	O&M T I	3,298,887		8,247,217		151	21,442,764
1,920,000 (O)	O&M T I	116,723		116,723		151	264,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2011
	(2) <input type="checkbox"/> A Resubmission	04/16/12	

LEASE RENTALS CHARGED FOOTNOTES

Notes:

- (1) This master lease agreement involves numerous individual leases with various termination dates.
- (2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.
- (4) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.

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) 4/16/2012	Year of Report December 31, 2011
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	926,349		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses <i>(List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6				
7	COMPANY COMMUNICATION SERVICES			
8	Learning Center LTD	20,871		
9	Radio/TV Media	80,518		
10	Total	101,389		
11				
12	EMPLOYEE RELOCATION EXPENSE			
13	Cartus Corp.	166,284		
14	Company Reimbursed Employee Expenses	205,178		
15	Total	371,462		
16				
17	VACATION LIABILITY			
18	To Accrue (Reduce) Vacation Earned	55,733		
19				
20	BOARD OF DIRECTOR FEES	1,128,998		
21				
22	CLEAN COAL PLANT IMPAIRMENT	263,721		
23				
24	INVOLUNTARY SEPARATION COSTS	327,020		
25				
26	OTHER			
27	Various Banks-Service Charges	1,454,559		
28	Billing Credits	(62,363)		
29	AP Vendor Credits	(15,018)		
30	UARG Fees	163,259		
31	Trustee Fees-Bonds	10,870		
32	USWAG Fees	105,888		
33	Brand Equity Initiative	822,795		
34	Smart Grid Expenses	838,820		
35	CE FIN 45	78,840		
36	New Generation Biomass Expense	589,500		
37	Miscellaneous under \$5,000	22,682		
38	Total	4,009,832		
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50	TOTAL	7,184,504		

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) 4/16/2012	Year of Report December 31, 2011
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)																									
<p>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).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>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.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.</p>			<p>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.</p> <p>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.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>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.</p>																						
A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES																									
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)																				
1	Intangible Plant		686,487	1,975,403	2,661,890																				
2	Steam Production Plant	85,257,283			85,257,283																				
3	Nuclear Prod Plant-Depreciation				0																				
	Nuclear Prod Plant-Decommissioning				0																				
4	Hydraulic Prod Plant-Conventional	2,082,266			2,082,266																				
5	Hydraulic Prod Plant-Pumped Storage	5,866,263			5,866,263																				
6	Other Production Plant	9,291,980			9,291,980																				
7	Transmission Plant				0																				
8	Distribution Plant	160,734,636			160,734,636																				
9	General Plant	12,212,377			12,212,377																				
10	Common Plant-Electric	19,148,219	89,856	13,071,669	32,309,744																				
11	TOTAL	294,593,024	776,343	15,047,072	310,416,439																				
B. BASIS FOR AMORTIZATION CHARGES																									
<p>1. Amortization of Limited Term Plant is based on the lives of the original building leases.</p> <p>2. There has been no change in the rates for accounts 404 and 405.</p> <p>3. Amortization of Intangible Plant is based on the estimated life of the intangible plant.</p> <p>4. Common Plant Depreciation and Amortization Expenses:</p> <table border="1"> <tr> <th></th> <th>Account 403</th> <th>Account 404</th> <th>Account 405</th> <th>Total</th> </tr> <tr> <td>A. Allocation of Common Depreciation & Amortization Expenses</td> <td>19,148,219</td> <td>89,856</td> <td>13,071,669</td> <td>32,309,744</td> </tr> <tr> <td>B. Allocation of Electric Depreciation Expense</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total</td> <td>19,148,219</td> <td>89,856</td> <td>13,071,669</td> <td>32,309,744</td> </tr> </table>							Account 403	Account 404	Account 405	Total	A. Allocation of Common Depreciation & Amortization Expenses	19,148,219	89,856	13,071,669	32,309,744	B. Allocation of Electric Depreciation Expense	-	-	-	-	Total	19,148,219	89,856	13,071,669	32,309,744
	Account 403	Account 404	Account 405	Total																					
A. Allocation of Common Depreciation & Amortization Expenses	19,148,219	89,856	13,071,669	32,309,744																					
B. Allocation of Electric Depreciation Expense	-	-	-	-																					
Total	19,148,219	89,856	13,071,669	32,309,744																					

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/16/2012		December 31, 2011	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam						
13	310.2	836	55.00		1.58		
14	311.0	271,778	43.00	(5.70)	2.54		
15	312.0	1,234,972	38.00	(7.00)	3.04		
16	314.0	311,461	43.00	(6.20)	2.40		
17	315.0	90,378	40.00	(6.10)	2.69		
18	316.0 & 316.1	26,564	26.00	(8.30)	4.74		
19							
20	Total	1,935,989					
21							
22	Campbell #3						
23	310.2	19	39.00		2.37		
24	311.0	203,896	39.00	(5.40)	2.60		
25	312.0	737,265	37.00	(5.70)	2.88		
26	314.0	65,361	38.00	(5.50)	2.72		
27	315.0	42,311	39.00	(5.40)	2.61		
28	316.0 & 316.1	6,826	33.00	(6.60)	3.22		
29							
30	Total	1,055,678					
31							
32	Hydro						
33	330.3	41	105.00		2.47		
34	331.0 & 331.3	7,231	71.00		2.15		
35	332.0 & 332.1	53,497	76.00	(30.00)	2.70		
36	333.0	11,808	85.00		2.16		
37	334.0	5,712	68.00		2.40		
38	335.0	3,327	45.00		2.64		
39	336.0	64	54.00		2.18		
40							
41	Total	81,680					
42							
43	Ludington Pumped Storage						
44	331.0 & 331.3	18,699	67.00	(103.00)	3.23		
45	332.0	96,925	75.00	(106.00)	3.27		
46	333.0	45,035	57.00	(97.00)	3.91		
47	334.0	7,637	56.00	(59.00)	3.25		
48	335.0	2,034	38.00	(62.00)	3.57		
49	336.0	1,545	76.00	(114.00)	3.22		
50							
51	Total	171,875					
52							
53							
54							
55							
56							
57							
58							

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/16/2012		December 31, 2011	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
59	Other						
60	340.2	14			3.00		
61	341.0	24,796	32.00	(5.00)	3.76		
62	342.0	2,993	35.00	(5.00)	2.75		
63	344.0	327,156	36.00	(5.00)	1.79		
64	345.0	41,512	28.00	(5.00)	5.32		
65	346.0	2,334	18.00	5.00	9.42		
66							
67	Total	398,805					
68							
69	Distribution Prod						
70	361.2	1,256	60.00	(15.00)	2.01	R4	
71	362.2	24,346	50.00	(12.00)	2.33	R2	
72							
73	Total	25,602					
74							
75	Distribution - HV						
76	360.4	54,682	75.00		1.38	R3	
77	361.1	14,456	60.00	(15.00)	2.01	R4	
78	362.1	260,565	50.00	(12.00)	2.33	R2	
79	364.1	3,291	75.00	(90.00)	2.62	R3	
80	364.2	174	75.00		1.38	R3	
81	364.3	161,234	60.00	(45.00)	2.50	R2.5	
82	364.4	16,017	70.00		1.51	R5	
83	365.2	114,300	60.00	(40.00)	2.44	R3	
84	366.1	938	55.00	(20.00)	2.29	S3	
85	367.1	3,864	40.00	(10.00)	2.81	R2	
86	367.2	5	50.00		2.10	R2	
87							
88	Total	629,526					
89							
90	Distribution						
91	360.2	20,070	60.00		1.50	R2	
92	361.0	41,352	50.00	(15.00)	2.17	S0.5	
93	362.0	560,960	38.00	(2.00)	2.55	S-0.5	
94	364.0	884,431	50.00	(132.00)	4.39	R2	
95	365.0	953,954	55.00	(30.00)	2.26	R1.5	
96	366.0	82,835	50.00	(30.00)	2.46	S0.5	
97	367.0	451,668	45.00	(25.00)	2.64	L2	
98	368.0	731,454	40.00	(25.00)	2.92	S2	
99	369.1	166,551	45.00	(87.00)	3.95	R1	
100	369.2	420,082	40.00	(25.00)	3.01	R3	
101	370.0	236,965	29.00	(19.00)	3.85	R1	
102	371.0	7,154	12.00	(6.00)	8.41	L1	
103	373.0	92,972	30.00	(90.00)	6.01	R0.5	
104							
105	Total	4,650,448					

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) 4/16/2012		Year of Report December 31, 2011	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
106	General						
107	389.2	256	50.00		11.76	S4	
108	390.0 & 390.1	52,183	40.00	(15.00)	5.20	R2	
109	391.0 & 391.1	3,506	27.00	10.00	5.93	S-0.5	
110	391.2 & 391.3	23,225	7.00		24.60	R4	
111	393.0 & 393.1	85	35.00	5.00	8.37	S1.5	
112	394.0 & 394.1	6,707	26.00	10.00	5.67	L2	
113	395.0 & 395.1	5,214	25.00		5.55	S2	
114	396.0	2,899	12.00	20.00	17.50	L1	
115	397.0 & 397.1	39,208	20.00	(10.00)	9.21	L2	
116	398.0 & 398.1	1,858	24.00		5.37	L2	
117							
118	Total	135,141					
119							
120	Grand Total	9,084,744					
121							
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-10754 (effective December 5, 1996). Ludington depreciation rates pursuant to MPSC Order No. U-11724 (effective March 3, 2000).

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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) 4/16/2012	Year of Report December 31, 2011
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>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.</p> <p>(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.</p> <p>(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</p>		<p>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>.</p> <p>(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.</p> <p>(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.</p>	
Line No.	Item (a)	Amount (b)	
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION - NONE		
2			
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS		
4	426.1 - Donations		
5			
6	Community & Civic	224,455	
7	Culture and the Arts	45,450	
8	Education	49,720	
9	Health Care	20,350	
10	Michigan Growth & Environmental Enhancements	13,925	
11	Social Welfare	4,034,400	
12	CE Foundation Contribution	6,000,000	
13	Other Donations	90,461	
14			
15	Total - 426.1	10,478,761	
16			
17	426.3 - Penalties and Other Deductions		
18	Utility Outage Credits	39,733	
19	Penalties-Reliability First	145,000	
20	Penalties-State of MI, MPSC	65,200	
21	Penalties-IRS Fine	25,375	
22			
23	Total - 426.3	275,308	
24			
25	426.4 - Expenditures of Civic & Political Activities		
26	Lobbying	338,234	
27	Governmental Affairs Activity	2,763,888	
28	Total 426.4	3,102,122	
29			
30	426.5 - Other Deductions		
31	Compensation Expense-Bonus	4,424,329	
32	Compensation Expense-Restricted Stock	9,672,422	
33	Compensation Expense-SERP	6,641,163	
34	Compensation Expense-DC SERP	232,464	
35	Loss on Deferred Benefit Plans	354,386	
36	MCV Facilities Agreement Settlement	(189,984)	
37	Compensation and Benefit Billing Credits	(313,899)	
38	Other Deductions (minor items under 5% of account balance)	210,302	
39			
40	Total 426.5	21,031,183	
41			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>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.</p> <p>(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.</p> <p>(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</p>		<p>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>.</p> <p>(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.</p> <p>(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.</p>	
Line No.	Item (a)	Amount (b)	
42			
43	430 - Interest on Debt to Associated Companies		
44	Consumers funding LLC - Securitization Bonds-various rates	10,574,957	
45	Other Related Party Interest Expense-various rates	12,029	
46			
47	430 Total	10,586,986	
48			
49			
50			
51			
52	431- Other Interest Expense		
53	Big Rock Decommissioning Interest	123,439	
54	10(d) 4 Interest	116,560	
55	Palisades Reg Liab for refund of Gain & Excess Decomm Proceeds - Various Rates	2,873	
56	PSCR Over/Under Recovery Interest	1,027,218	
57	Special Retirement Supplement Interest	592,560	
58	GCR Over/Under Recovery Interest	1,892,068	
59	Security Deposit Interest	1,662,805	
60	Renewable Energy	55,071	
61	Electric Interim Rate Refund Interest	30,542	
62	Security Reserve Interest	14,067	
63	Energy Optimization Interest-various rates	144,725	
64	Advanced Renewable Interest-various rates	330,032	
65	GCC Supplier Deposit Interest	15,741	
66	Various Escrow Interest	30,684	
67	Miscellaneous Interest Charges	29,255	
68			
69			
70	431 Total	6,067,640	
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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) 4/16/2012	Year of Report December 31, 2011
<p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES</p> <p align="center">(Account 426.4)</p>			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>			
Line No.	Item (a)	Amount (b)	
1	Lobbying	338,234	
2	Governmental Affairs Activity	2,763,888	
3			
4	Total Account 426.4	3,102,122	
5			
6			
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
EXTRAORDINARY ITEMS (Accounts 434 and 435)				
<p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.</p> <p>2. List date of Commission approval ofr extraordinary treatment of any item which amounts to less than 5% on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p>				
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)	
1	Extraordinary Income (Account 434):			
2				
3				
4				
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7				
8				
9				
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11				
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14				
15				
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18				
19	Total Extraordinary Income	0	0	
20	Extraordinary Income (Account 435):			
21				
22				
23				
24				
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26				
27				
28				
29				
30				
31				
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33				
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36				
37				
38				
39		Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011	
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or			cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.		
Line No.	Description (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 Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		306,979	306,979	
3					
4	Professional Services		12,969	12,969	
5					
6	Minor Items		12,245	12,245	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	461,125		461,125	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Minor Items		4,522	4,522	
17					
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43					
44	TOTAL	461,125	336,715	797,840	0

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/16/2012		Year of Report December 31, 2011	
REGULATORY COMMISSION EXPENSES (Continued)								
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				during year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.				
4. List in column (f), (g), and (h) expenses incurred								
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred (i)	Contra Account (j)	Amount (k)	Deferred at End of Year (l)		
Department (f)	Account No. (g)	Amount (h)						
Electric	928	218,764					1	
Gas	928	88,215					2	
Electric	928	4,826					3	
Gas	928	8,143					4	
Electric	928	9,333					5	
Gas	928	2,912					6	
							7	
							8	
							9	
							10	
							11	
							12	
Electric	928	225,951					13	
Gas	928	235,174					14	
							15	
Electric	928	4,522					16	
							17	
							18	
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		797,840	0		0	0	44	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projection. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (<i>Classify and include items in excess of \$5,000.</i>)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1				
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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) 4/16/2012	Year of Report December 31, 2011		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Other (Classify) (5) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.) Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.</p> <p>4. Show in column (e) the account number charged</p> <p>with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i>, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures</i>, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Account (e)		
					1
					2
					3
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011	
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	62,184,526		
4	Transmission			
5	Distribution	72,651,050		
6	Customer Accounts	30,995,536		
7	Customer Service and Informational	2,935,664		
8	Sales	71,488		
9	Administrative and General	44,102,861		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	212,941,125		
11	Maintenance			
12	Production	39,043,610		
13	Transmission			
14	Distribution	23,546,712		
15	Administrative and General	2,197,977		
16	TOTAL Maint. (Total of lines 12 thru 15)	64,788,299		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	101,228,136		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	96,197,762		
21	Customer Accounts (Transcribe from line 6)	30,995,536		
22	Customer Svc. And Informational (Transcribe from line 7)	2,935,664		
23	Sales (Transcribe from line 8)	71,488		
24	Administrative and General (Enter Total of lines 9 & 15)	46,300,838		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	277,729,424	(41,796,188)	235,933,236
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	4,574,240		
32	Transmission	10,757,380		
33	Distribution	69,530,149		
34	Customer Accounts	27,698,581		
35	Customer Service and Informational	1,226,679		
36	Sales	68,684		
37	Administrative and General	26,116,513		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	139,972,226		

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) 04/16/12	Year of Report December 31, 2011	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
GAS (Continued)				
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	2,119,455		
44	Transmission	3,644,906		
45	Distribution	8,717,672		
46	Administrative and General	1,434,889		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	15,916,922		
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Total of lines 28 and 40)	0		
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	6,693,695		
53	Transmission (Lines 32 and 44)	14,402,286		
54	Distribution (Lines 33 and 45)	78,247,821		
55	Customer Accounts (Line 34)	27,698,581		
56	Customer Service and Informational (Line 35)	1,226,679		
57	Sales (Line 36)	68,684		
58	Administrative and General (Lines 37 and 46)	27,551,402		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	155,889,148	(13,384,405)	142,504,743
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	433,618,572	(55,180,593)	378,437,979
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	107,904,799	45,530,589	153,435,388
66	Gas Plant	40,174,259	14,715,083	54,889,342
67	Other	1,595,536	11,609,312	13,204,848
68	TOTAL Construction (Total of lines 65 thru 67)	149,674,594	71,854,984	221,529,578
69	Plant Removal (By Utility Departments)			
70	Electric Plant	8,733,316	3,206,314	11,939,630
71	Gas Plant	2,625,569	1,834,741	4,460,310
72	Other	105,826	(1,557)	104,269
73	TOTAL Plant Removal (Total of lines 70 thru 72)	11,464,711	5,039,498	16,504,209
74	Other Accounts (Specify):			
69	Labor Billed to Others (143)	2,609,285	5,609,175	8,218,460
70	Labor Billed to Assoc Companies (146)	2,918,585	824,960	3,743,545
71	Stores expense (163)	11,645,278	(11,645,808)	(530)
72	Clearing Accounts (184)	17,187,562	(16,939,230)	248,332
73	Injuries & Damages (228)	2,533,397	23,674	2,557,071
74	Job Work (416)	2,326,980	165,365	2,492,345
75	Other Income Deductions (426)	15,052,316	59,120	15,111,436
76	Regulatory Assets (182)	1,805,670	142,991	1,948,661
77	Other Miscellaneous	283,457	45,864	329,321
78	TOTAL Other Accounts	56,362,530	(21,713,889)	34,648,641
79	TOTAL SALARIES AND WAGES	651,120,407	0	651,120,407

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) 04/16/12	Year of Report December 31, 2011
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	196,692,811	116,911,798	313,604,609
389.1 Land	3,460,675	1,943,252	5,403,927
389.2 Right of Way	39,566	22,207	61,773
390.0 Structures & Improvements	94,947,644	75,668,069	170,615,713
390.1 Structures & Improvements - Leased	4,036,673	3,193,263	7,229,936
391.0 Office Furniture & Equipment	8,223,187	7,872,313	16,095,500
391.1 Office Furniture & Equipment - Mass	896,955	858,682	1,755,637
391.2 Computer Equipment	66,255,952	39,381,727	105,637,679
391.3 Computer Equipment - Mass	10,466,822	6,221,351	16,688,173
392.0 Transportation Equipment	15,011,979	14,371,433	29,383,412
392.3 Equipment Installed on Lease Vehicles	-	-	-
393.0 Stores Equipment	131,629	126,012	257,641
393.1 Stores Equipment - Mass	97,861	93,686	191,547
394.0 Tools, Shop & Garage Equipment	5,160,153	4,939,975	10,100,128
394.1 Tools, Shop & Garage Equipment - Mass	1,862,555	1,783,083	3,645,638
395.0 Laboratory Equipment	2,704,404	2,589,009	5,293,413
395.1 Laboratory Equipment - Mass	2,505,764	2,398,845	4,904,609
396.0 Power Operated Equipment	2,574,865	2,464,999	5,039,864
397.0 Communication Equipment	28,422,088	18,533,286	46,955,374
397.1 Communication Equipment - Mass	7,280,205	4,134,122	11,414,327
398.0 Miscellaneous Equipment	1,520,233	1,455,366	2,975,599
398.1 Miscellaneous Equipment - Mass	860,397	823,685	1,684,082
Total	453,152,418	305,786,163	758,938,581
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2011 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
COMMON UTILITY PLANT AND EXPENSES (Continued)			
2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2011:			
Balance at Beginning of Year		386,970,214	
Depreciation Accrual for 2011			
Account 403 Electric (A)		19,148,219	
Account 404 Electric		89,856	
Account 405 Electric		13,071,669	
Account 403 Gas (A)		14,178,257	
Account 404 Gas		71,041	
Account 405 Gas		8,161,709	
		<hr/>	
Total Depreciation Accrual		54,720,751	
Net Charge for Plant Retired:			
Book Costs of Plant Retired		(9,619,039)	
Cost of Removal		(2,259,953)	
Salvage		1,590,034	
		<hr/>	
Total Net Charges		(10,288,958)	
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments		<hr/>	
		34,369	
Balance at End of the Year		<hr/>	
		431,436,376	
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2011: (B)			
	Electric	256,968,677	
	Gas	<hr/>	
		174,467,699	
	Total	<hr/>	
		431,436,376	
3. Expenses applicable to common utility property are not maintained as such. These expenses are allocated, generally through the medium of clearing accounts on the basis of floor space occupied, hourly use of transportation and other equipment, and the basis of Electric and Gas utilization.			
(A) Account 403 expenses allocated based on December 31, 2011 common utility allocation of original costs by department			
(B) Based on December 31, 2011 common utility allocation of original costs by department.			

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) 04/16/12	Year of Report December 31, 2011	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account			426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	A&K RESEARCH INC				
2	22312 GARRISON ST, SUITE #2	Professional	Fee &		
3	DEARBORN, MI 48124-2228	Services	Expenses	182, 930	61,050
4	ACCENTURE LLP				
5	161 N CLARK AVENUE	Consulting	Fee &		
6	CHICAGO, IL 60601	Services	Expenses	107, 108, 921	1,034,228
7	ACLARA SOFTWARE				
8	11311 BUSINESS CENTER DRIVE	Professional	Fee &	182, 107, 108, 500, 506,	
9	RICHMOND, VA 23236	Services	Expenses	535, 556, 580, 851, 880, 903, 921	157,209
10	ACRO SERVICES CORPORATION				
11	39209 W SIX MILE RD, SUITE 250	Professional	Fee &		
12	LIVONIA, MI 48152	Services	Expenses	Various	9,043,377
13	ACRT INC				
14	1333 HOME AVE	Consulting	Fee &	107, 108, 580, 582, 583,	
15	AKRON, OH 44310-2512	Services	Expenses	590, 592, 593, 814, 830, 850, 861	352,368
16	ACXIOM CORP				
17	301 E DAVE WARD DR	Consulting	Fee &		
18	CONWAY, AR 72032-7114	Services	Expenses	901, 903, 907	59,222
19	ADMIN CONTROLS MGMT INC				
20	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
21	ANN ARBOR, MI 48108	Services	Expenses	107, 108	1,261,790
22	ADVANCE SECURITY				
23	200 MANSELL COURT 5TH FLOOR	Professional	Fee &	107, 108, 500, 501, 502,	
24	ROSWELL, GA 30076	Services	Expenses	505, 506, 511, 539, 921	1,870,477
25	ADVIZEX TECHNOLOGIES				
26	6480 ROCKSIDE WOOD BLVD #190	Technical	Fee &	107, 108, 146, 165, 500,	
27	INDEPENDENCE, OH 44131	Services	Expenses	506, 535, 556, 580, 851	10,398,354
28	AECOM OF MICHIGAN PC				
29	401 S WASHINGTON SQ, STE 103	Technical	Fee &		
30	LANSING, MI 48933	Services	Expenses	107, 108, 182, 543	189,729
31	AECOM TECHNICAL SERVICES INC				
32	5555 GLENWOOD HILLS PKY SE	Technical	Fee &		
33	GRAND RAPIDS, MI 49512	Services	Expenses	107, 108	264,392
34	AEROCON PHOTOGRAMMETRIC				
35	4515 GLENBROOK RD	Consulting	Fee &		
36	WILLOUGHBY, OH 44094-8215	Services	Expenses	184	97,800
37	AETNA BEHAVIORAL HEALTH				
38	PO BOX 8500	Professional	Fee &	107, 108, 146, 582, 592,	
39	PHILADELPHIA, PA 19178	Services	Expenses	921	94,013
40	AG&E INC.				
41	11A OAK BRANCH DR	Consulting/	Fee &		
42	GREENSBORO, NC 27407	Engineering	Expenses	107, 108, 539, 542, 543	481,714
43	AIR CURE INC				
44	8501 EVERGREEN BLVD	Engineering	Fee &		
45	MINNEAPOLIS, MN 55433	Services	Expenses	107, 108, 154, 232, 511, 512, 513, 514	182,045
46	AIRFLOW SCIENCES CORP				
47	12190 HUBBARD ST	Consulting/	Fee &		
48	LIVONIA, MI 48150-1737	Engineering	Expenses	107, 108	76,500
49	ALDEN RESEARCH LABORATORY				
50	30 SHREWSBURY ST	Consulting	Fee &		
51	HOLDEN, MA 01520	Services	Expenses	107, 108	984,978
52	ALERT ENTERPRISE INC				
53	4350 STARBOARD DR	Consulting	Fee &		
54	FREMONT, CA 94538	Services	Expenses	107, 108, 241	360,000
55	ALL SEASONS LANDSCAPE LLC				
56	16464 CADMUS RD	Landscaping	Fee &	107, 108, 163, 184, 588,	
57	HUDSON, MI 49247	Services	Expenses	591, 850, 870, 880, 889	179,570
58					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	ALLIANCE CONSULTING GROUP	Consulting Services	Fee & Expenses	539, 921	71,446
60	1410 AVE K STE 1105B				
61	PLANO, TX 75074-1102				
62	ALLIED PRINTING CO INC	Printing Services	Fee & Expenses	146, 163, 182, 184, 426, 588, 879, 908, 909, 923, 926, 930	757,387
63	22438 WOODWARD AVE				
64	FERNDALE, MI 48220				
65	AMERICAN APPRAISAL ASSOC INC	Professional Services	Fee & Expenses	921	50,000
66	411 E WISCONSIN AVE STE 1900				
67	MILWAUKEE, WI 53202-4466				
68	AMERICAN EFFICIENCY SERVICES LLC	Inspection Services	Fee & Expenses	500, 510, 513, 553	57,336
69	15925 NORTH AVE				
70	WOODBINE, MD 21797				
71	AMERICAN ELECTRICAL TESTING	Technical Services	Fee & Expenses	107, 108	243,942
72	480 NEPONSET ST				
73	CANTON, MA 02021				
74	AMERICAN ENERGY SVCS INC	Inspection Services	Fee & Expenses	107, 108, 583	477,862
75	69210 SKINNER DR, PO BOX 295				
76	RICHMOND, MI 48062				
77	AMERINET INC	Professional Services	Fee & Expenses	107, 108, 426, 500, 506, 535, 556, 580, 851, 880, 903, 921	2,345,264
78	1241 S MAPLE ROAD				
79	ANN ARBOR, MI 48103				
80	AMETEK SOLIDSTATE CONTROLS	Technical/ Engineering Services	Fee & Expenses	107, 108, 513	176,022
81	875 DEARBORN DR				
82	COLUMBUS, OH 43085				
83	ANAND PAG INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	228,800
84	1300 WALNUT HILL LN STE 111				
85	IRVING, TX 75038				
86	AON ESOLUTIONS INC	Technical Services	Fee & Expenses	107, 108, 146, 921	126,302
87	5000 EXECUTIVE PKWY				
88	SAN RAMON, CA 94583				
89	APCOMPPOWER INC	Construction/ Engineering Services	Fee & Expenses	107, 108, 512	1,585,935
90	P O BOX 392				
91	BATH, MI 48808-0392				
92	APPROVA CORPORATION	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	130,797
93	1950 ROLAND CLARKE PLACE				
94	RESTON, VA 20191				
95	ARCADIS US INC	Consulting Services	Fee & Expenses	107, 108, 182	1,376,610
96	28550 CABOT DR, SUITE 500				
97	NOVI, MI 48377				
98	ARCOS INC	Consulting Services	Fee & Expenses	107, 108, 184, 556, 580, 590, 870, 885, 901	168,587
99	445 HUTCHINSON AVE, SUITE 700				
100	COLUMBUS, OH 43235				
101	ARGUS-HAZCO	Engineering Services	Fee & Expenses	107, 108, 154, 184, 232, 502, 512, 545	122,821
102	46400 CONTINENTAL DR, PO BOX 698				
103	CHESTERFIELD, MI 48047-0698				
104	ARISTEO CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108, 511	338,171
105	12811 FARMINGTON RD				
106	LIVONIA, MI 48150				
107	ARROW UNIFORM RENTAL INC	Professional Services	Fee & Expenses	416, 501, 502, 506, 511, 512, 513, 514, 818, 819, 824, 853, 864, 902	183,872
108	6400 MONROE BLVD				
109	TAYLOR, MI 48180				
110	ARUNAS T UDRYS	Professional Services	Fee & Expenses	146, 923	86,063
111	1718 MAUNTA LN				
112	JACKSON, MI 49201				
113	AT&T	Telephone Services	Fee & Expenses	Various	3,498,862
114	PO BOX 8110				
115	AURORA, IL 60507-8110				
116	AUDU ENGINEERING CONSULTANTS	Consulting/ Engineering Services	Fee & Expenses	107, 108, 542, 935	233,029
117	3659 ALPINE NW, SUITE 102				
118	GRAND RAPIDS, MI 49321				
119	AURITAS LLC	Consulting Services	Fee & Expenses	107, 108, 921	1,112,467
120	4907 INTERNATIONAL PKWY, SUITE 1051				
121	SANFORD, FL 32771				
122	AVAYA INC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	1,197,275
123	211 MT AIRY RD				
124	BASKING RIDGE, NJ 07920				
125	AVG CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	400,243
126	1246 CREST DR				
127	OAKDALE, PA 15071				
128	AVI SYSTEMS	Professional Services	Fee & Expenses	107, 108, 500, 501, 506, 535, 556, 580, 851, 880, 903, 921	337,704
129	1000 100TH ST SW SUITE D				
130	BYRON CENTER, MI 49315				
131	AWS TRUEWIND LLC	Consulting Services	Fee & Expenses	107, 108, 935	71,987
132	463 NEW KARNER ROAD				
133	ALBANY, NY 12205				
134	BABCOCK & WILCOX (SERVICES)	Engineering Services	Fee & Expenses	107, 108	7,570,304
135	20 S VANBUREN AVE				
136	BARBERTON, OH 44203				
137					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
138	BABCOCK & WILCOX CONSTRUCTION	Engineering/			
139	74 ROBINSON AVE	Construction	Fee &		
140	BARBERTON, OH 44203	Services	Expenses	107, 108	26,664,428
141	BAKER ATLAS				
142	5625 VENTURE WAY	Engineering	Fee &		
143	MT PLEASANT, MI 48858	Services	Expenses	832	424,803
144	BARR ENGINEERING COMPANY	Consulting/			
145	3005 BOARDWALK ST STE 100	Technical	Fee &	107, 108, 163, 182, 228,	
146	ANN ARBOR, MI 48108	Services	Expenses	502, 506, 537, 539, 543	1,750,677
147	BASIC SYSTEMS INC				
148	9255 CADIZ RD	Engineering	Fee &		
149	CAMBRIDGE, OH 43725	Services	Expenses	107, 108	453,689
150	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/			
151	5100 W KENNEDY BLVD, SUITE 425	Consulting	Fee &	107, 108, 146, 500, 506,	
152	TAMPA, FL 33609	Services	Expenses	535, 556, 580, 851, 880,	3,731,855
153	BELL & HOWELL				
154	3791 S ALSTON AVE	Technical	Fee &	107, 108, 184, 500, 506,	
155	DURHAM, NC 27713	Services	Expenses	535, 556, 580, 851, 880,	125,241
156	BENTLEY SYSTEMS INC				
157	685 STOCKTON DR	Professional	Fee &		
158	EXTON, PA 19341-1136	Services	Expenses	165	254,698
159	BENTLY NEVADA INC	Engineering/			
160	1631 BENTLY PARKWAY SOUTH	Consulting	Fee &	107, 108, 154, 184, 232,	
161	MINDEN, NV 89423	Services	Expenses	500, 506, 510, 512, 513	332,056
162	BETA MACHINERY ANALYSIS				
163	20501 KATY FREEWAY, SUITE 134	Consulting	Fee &		
164	KATY, TX 77450	Services	Expenses	107, 108	126,950
165	BGL ASSET SERVICES LLC				
166	1611 S ISABELLA RD	Professional	Fee &		
167	MT PLEASANT, MI 48858	Services	Expenses	887	486,026
168	BLACK & VEATCH LTD OF MICHIGAN				
169	3550 GREEN COURT	Engineering	Fee &	107, 108, 500, 502, 510,	
170	ANN ARBOR, MI 48105	Services	Expenses	511, 512	7,446,573
171	BLUEWATER TECHNOLOGIES GRP INC				
172	24050 NORTHWESTERN HWY	Professional	Fee &	107, 108, 146, 556, 588,	
173	SOUTHFIELD, MI 48075	Services	Expenses	851, 930	239,550
174	BMGI NORTH AMERICA CORP				
175	1921 CORPORATE CIRCLE 3-F	Consulting	Fee &		
176	LONGMONT, CO 80501-6773	Services	Expenses	580, 870, 923	2,093,822
177	BOLDT COMPANY				
178	2525 N ROEMER RD	Construction	Fee &		
179	APPLETON,WI 54911	Services	Expenses	107, 108	13,647,272
180	BOSTON CONSULTING GROUP INC				
181	201 W BIG BEAVER RD, SUITE 1400	Consulting	Fee &		
182	TROY, MI 48084	Services	Expenses	923	1,418,100
183	BOTTOM LINE IMPACT LLC				
184	9799 N KORTE LN	Professional	Fee &		
185	TUCSON, AZ 85737	Services	Expenses	903	99,823
186	BOWE BELL & HOWELL M&MT CO				
187	3791 S ALSTON AVE	Professional	Fee &	107, 108, 184, 500, 506,	
188	DURHAM, NC 27713-1803	Services	Expenses	535, 556, 580, 851, 880,	434,986
189	BP&R CONSTRUCTION/ENGINEERING				
190	456 CENTURY LANE	Consulting	Fees &	107, 108, 184, 500, 510	
191	HOLLAND, MI 49423	Services	Expenses	514, 853, 864	3,647,584
192	BRAND ENERGY SERVICES				
193	12701 BEECH DALY ROAD	Professional	Fee &	107, 108, 511, 512, 513,	
194	TAYLOR, MI 48180	Services	Expenses	514, 552, 553	959,357
195	BRAND TOOL BOX LTD				
196	510 FIRST AVE NORTH, SUITE 605	Consulting	Fee &	107, 108, 184, 580, 590,	
197	MINNEAPOLIS, MN 55403	Services	Expenses	870, 885, 901, 930	60,747
198	BRIGHTON ANALYTICAL INC				
199	2105 PLESS DRIVE	Consulting	Fee &		
200	BRIGHTON, MI 48114-9463	Services	Expenses	107, 108, 184, 416	75,673
201	C R MEYER & SONS COMPANY				
202	2516 GLADE STREET	Construction	Fee &	107, 108, 537, 542, 543,	
203	MUSKEGON,MI 49444	Services	Expenses	544	943,318
204	C&C TECHNOLOGIES, INC				
205	730 E KALISTE SALOOM RD	Consulting	Fee &		
206	LAFAYETTE, LA 70508	Services	Expenses	543	153,001
207	CA INC				
208	ONE CA PLAZA	Professional	Fee &	107, 108, 146, 500, 506,	
209	ISLANDIA, NY 11749	Services	Expenses	535, 556, 580, 588, 851,	172,705
210	CADMUS GROUP				
211	57 WATER STREET	Consulting	Fee &		
212	WATERTON, MA 02472	Services	Expenses	107, 108, 182, 588	1,540,029
213					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
214	CADRE COMPUTER RESOURCES CO	Consulting/ Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	59,708
215	255 E FIFTH STREET, 12TH FLOOR				
216	CINCINNATI, OH 45202				
217	CAMBRIDGE ENERGY RESEARCH ASSO	Professional Services	Fee & Expenses	146, 921	108,950
218	55 CAMBRIDGE PARKWAY				
219	CAMBRIDGE, MA 02142				
220	CARTUS CORPORATION	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 416, 502, 505, 506, 588, 921, 930	1,050,983
221	40 APPLE RIDGE RD				
222	DANBURY, CT 06810				
223	CDW/BERBEE INFORMATION NETWORK	Professional Services	Fee & Expenses	107, 108, 163, 500, 506, 535, 556, 580, 851, 880, 903, 921	385,948
224	4690 E FULTON DR, BLDG C, SUITE 203				
225	ADA, MI 49301				
226	CENTER FOR ADV STUDIES IN BUS.	Professional Services	Fee & Expenses	107, 108, 182, 500, 505, 506, 510, 535, 539, 556, 580, 583, 584, 587, 588	79,969
227	601 UNIVERSITY AVENUE,FLUNO CNTR				
228	MADISON, WI 53715				
229	CGI TECHNOLOGIES & SOLUTIONS	Consulting Services	Fee & Expenses	182	1,171,146
230	12601 FAIR LAKES CIRCLE				
231	FAIRFAX, VA 22033				
232	CLEARRESULT CONSULTING GREAT LKS	Professional Services	Fee & Expenses	182	12,294,145
233	4301 WESTBANK DR				
234	AUSTIN, TX 78746				
235	CLEVEST SOLUTIONS INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 416, 902	240,017
236	13911 WIRELESS WAY, #100				
237	RICHMOND, BC V6V 3B9, CANADA				
238	COMM VAULT SYSTEMS INC	Professional Services	Fee & Expenses	165	184,428
239	2 CRESCENT PLACE				
240	OCEPORT, NJ 07757				
241	COMMERCIAL BLUEPRINT INC	Technical Services	Fee & Expenses	107, 108, 511, 514, 580, 814, 818, 830, 834, 850, 861, 864, 880	188,518
242	416 N CEDAR ST				
243	LANSING, MI 48912				
244	COMMONWEALTH ASSOCIATES INC	Consulting Services	Fee & Expenses	107	139,286
245	P O BOX 1124				
246	JACKSON, MI 49204				
247	CONKLIN BENHAM ANN ARBOR OFFICE	Legal Services	Fee & Expenses	228	53,310
248	30700 TELEGRAPH SUITE 2580				
249	BINGHAM FARMS, MI 48025				
250	CONTI ELECTRIC	Construction Services	Fee & Expenses	107, 108	2,812,749
251	6417 CENTER DR, SUITE 120				
252	STERLING HEIGHTS, MI 48312				
253	CONTINENTAL SERVICES	Food Services	Fee & Expenses	921	698,214
254	35710 MOUND RD				
255	STERLING HEIGHTS, MI 48310				
256	CORPORATE EXECUTIVE BOARD	Professional Services	Fee & Expenses	107, 108, 500, 506, 535 556, 580, 851, 880, 903 921	912,161
257	1919 N LYNN STREET				
258	ARLINGTON, VA 22209				
259	CORPORATE VISION CONCEPTS	Technical Services	Fee & Expenses	107, 108, 513, 548	228,513
260	354 PEARL ST				
261	SOUTH HAVEN, MI 49090				
262	CORPTAX INC	Professional Services	Fee & Expenses	146, 923	80,670
263	1751 LAKE COOK ROAD				
264	DEERFIELD, IL 60015				
265	CORRIGAN MOVING SYSTEMS	Professional Services	Fee & Expenses	107, 108, 163, 184, 417, 501, 511, 583, 588, 853, 864, 880, 921, 935	251,833
266	23923 RESEARCH DR				
267	FARMINGTON HILLS, MI 48335				
268	COVARRUBIAS ENTERPRISES LLC	Engineering/ Technical Services	Fee & Expenses	513	69,500
269	PO BOX 20329				
270	COLUMBUS, OH 43220				
271	CRANE ENGINEERING INC	Professional Services	Fee & Expenses	228	79,706
272	2355 POLARIS LN N, SUITE 120				
273	PLYMOUTH, MN 55447				
274	CREATIVE DINING SERVICES INC	Food Services	Fee & Expenses	921	752,542
275	ONE ROYAL PARK DR STE #3				
276	ZEELAND, MI 49464				
277	CREDENTIAL CHECK CORP	Consulting Services	Fee & Expenses	107, 108, 500, 506, 546, 553, 588, 921	87,513
278	P O BOX 4504				
279	TROY, MI 48099-4504				
280	CREDIT BUREAU COLLECTION SVCS INC	Professional Services	Fee & Expenses	903	127,995
281	250 E TOWN ST				
282	COLUMBUS, OH 43215				
283	DAVEY RESOURCE GROUP	Consulting Services	Fee & Expenses	107, 108, 580, 582, 583 590, 593	1,046,849
284	P O BOX 5193				
285	KENT, OH 44240-5193				
286	DAVIS LANDSCAPING LLC	Professional Services	Fee & Expenses	107, 108, 163, 184, 583, 857, 874, 887, 892, 935	256,336
287	7772 LAMB ROAD				
288	MANCHESTER, MI 48158				
289	DAY CONSTRUCTION COMPANY INC	Construction Services	Fee & Expenses	107, 108, 583, 584, 586, 587, 593, 594, 874, 878, 887, 892, 903, 935	1,296,816
290	7760 N SHERIDAN RD, PO BOX 647				
291	EDMORE, MI 48829				
292	DELOITTE CONSULTING	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	15,022,132
293	600 RENAISSANCE CENTER				
294	DETROIT, MI 48243				
295	DEMARIA BUILDING COMPANY INC	Construction Services	Fee & Expenses	107, 108	160,515
296	3031 W GRAND BLVD, SUITE 624				
297	DETROIT, MI 48202-3008				
298					

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Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
299	DETECTENT INC				
300	120 W GRAND AVE, SUITE 104	Consulting	Fee &		
301	ESCONDIDO, CA 92025	Services	Expenses	903	293,040
302	DIGITAL INSPECTIONS			107, 108, 500, 506, 535,	
303	804A BUCHANAN AVENUE NW	Professional	Fee &	556, 580, 851, 880, 903,	
304	CORVALLIS, OR 97330	Services	Expenses	921	94,050
305	DIRECT LINE TO COMPLIANCE LLC				
306	9555 W SAM HOUSTON PKWY S,STE 130	Professional	Fee &		
307	HOUSTON, TX 77099	Services	Expenses	107, 108, 556, 580, 851	296,832
308	DIVERSIFIED UG UTILITIES INC	Construction/			
309	2329 EAST RIVERWOOD DR	Engineering	Fee &		
310	TWIN LAKE, MI 49457	Services	Expenses	107, 108	71,616
311	DJI & ASSOCIATES				
312	2324 BROOKLYN ROAD	Engineering	Fee &	107, 108, 817, 818, 834,	
313	JACKSON, MI 49203	Services	Expenses	857, 863, 864	1,970,811
314	DOBLE ENGINEERING				
315	85 WALNUT STREET	Engineering	Fee &	107, 108, 184, 482, 588,	
316	WATERTOWN, MA 02472	Services	Expenses	592	216,169
317	DUKE & DUKE SERVICES INC				
318	25566 PENNSYLVANIA RD	Professional	Fee &		
319	TAYLOR, MI 48180	Services	Expenses	107, 108, 512, 513	517,222
320	DUN & BRADSTREET				
321	PO BOX 75434	Professional	Fee &	107, 108, 146, 182, 500,	
322	CHICAGO, IL 60675	Services	Expenses	510, 580, 870, 921	139,213
323	DYMAX SERVICE, INC	Consulting/			
324	23460 INDUSTRIAL PARK DR	Technical	Fee &		
325	FARMINGTON HILLS, MI 48335-2854	Services	Expenses	107, 108, 512, 513, 544	138,081
326	DYNAMIC COMPRESSOR SERVICES				
327	21283 RUSSELL DR, PO BOX 297	Technical	Fee &		
328	ROCKWOOD, MI 48173	Services	Expenses	107, 108, 154, 512, 514	299,612
329	EDELSON GROUP INC				
330	5721 LEBLANC	Consulting	Fee &		
331	ANN ARBOR, MI 48103	Services	Expenses	921	65,000
332	EMERSON PROCESS MANAGEMENT				
333	200 BETA DR	Consulting	Fee &	107, 108, 154, 232, 500,	
334	PITTSBURGH, PA 15238	Services	Expenses	502, 506, 510, 512, 513	2,504,954
335	EMPIRIX INC			107, 108, 146, 500, 506,	
336	20 CROSBY DRIVE	Consulting	Fee &	535, 556, 580, 851, 880,	
337	BEDFORD, MA 07130	Services	Expenses	903, 921	180,000
338	EN ENGINEERING				
339	7135 JANES AVE	Engineering	Fee &		
340	WOODRIDGE, IL 60517	Services	Expenses	107, 108	2,158,926
341	ENDURO PIPELINE SERVICES INC				
342	5002 S. 45TH WEST AVE, PO BOX 3489	Inspection	Fee &		
343	TULSA, OK 74107-7345	Services	Expenses	833, 863	74,954
344	ENERCON SERVICES INC	Technical/		107, 108, 146, 184, 416,	
345	5100 E SKELLY DR STE 450	Consulting	Fee &	580, 583, 588, 590, 592,	
346	TULSA, OK 74135	Services	Expenses	880, 935	131,368
347	ENERGY MARKET INNOVATIONS				
348	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
349	SEATTLE, WA 98104	Services	Expenses	182	1,330,254
350	ENERGY SAVING SYSTEMS				
351	2430 N DORT HIGHWAY	Inspection	Fee &		
352	FLINT, MI 48506	Services	Expenses	879	193,352
353	ENERNEX CORPORATION				
354	620 MABRY HOOD RD, SUITE 300	Consulting	Fee &		
355	KNOXVILLE, TN 37932	Services	Expenses	107, 108	58,469
356	ENGER SURVEYING & ENGINEERING	Consulting/			
357	805 N CEDAR RD	Surveying	Fee &		
358	MASON, MI 48854-0087	Services	Expenses	184	117,038
359	ENVIRO-CLEAN SERVICES INC				
360	2457 112TH AVE	Cleaning	Fee &		
361	HOLLAND, MI 49424	Services	Expenses	107, 108, 184, 501, 506	367,527
362	ENVIROLOGIC TECHNOLOGIES, INC.	Professional/			
363	2960 INTERSTATE PARKWAY	Consulting	Fee &		
364	KALAMAZOO, MI 49048	Services	Expenses	242, 583, 935	111,269
365	ENVIRONMENTAL CONSULTING & TECH	Technical/			
366	2200 COMMONWEALTH BLVD	Consulting	Fee &		
367	ANN ARBOR, MI 48105	Services	Expenses	107, 108, 182, 512	155,974
368	ENVIRONMENTAL EQUIPMENT SVCS	Technical/			
369	4430 AYLESBURY DR	Engineering	Fee &		
370	KNOXVILLE, TN 37918	Services	Expenses	512	132,998
371					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
372	ENVIRONMENTAL SYSTEMS CORP	Professional Services	Fee & Expenses	107, 108, 500, 502, 510, 512	154,000
373	200 TECH CENTER DRIVE				
374	KNOXVILLE, TN 37912				
375	ENVISION TELEPHONY	Professional Services	Fee & Expenses	417, 879, 903	98,856
376	901 5TH AVE STE 3300				
377	SEATTLE, WA 98164				
378	EPITEC GROUP INC	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	120,335
379	24800 DENSO DR STE 150				
380	SOUTHFIELD,MI,48033				
381	EPRI	Consulting Services	Fee & Expenses	107, 108, 182, 502, 505, 511, 552	155,970
382	PO BOX 10412				
383	PALO ALTO, CA 94303				
384	EQUIFAX INFORMATION SERVICES LLC	Professional Services	Fee & Expenses	146, 417, 879, 903, 923	150,422
385	1550 PEACH STREET NW				
386	ATLANTA, GA 30309				
387	ERP RESOURCES INC	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	265,990
388	3864 S CREEK DR				
389	ROCHESTER, MI 48306				
390	ESI INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 184, 500, 501, 502, 506, 510, 539, 546, 588, 901, 903, 921, 935	541,135
391	901 N GLEBE RD,STE 300				
392	ARLINGTON, VA 22203-1854				
393	ESRI INC	Professional Services	Fee & Expenses	165	425,000
394	880 BLUE GENTIAN RD, SUITE 200				
395	ST PAUL, MN 55121				
396	EXASERV INC	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	566,674
397	30000 MILL CREEK AVE STE 350				
398	ALPHARETTA, GA 30022				
399	EXPERIAN INC	Professional Services	Fee & Expenses	228, 903, 921	95,248
400	DEPARTMENT 1971				
401	LOS ANGELES, CA 90088-1971				
402	EXPONENT INC	Professional Services	Fee & Expenses	228	258,527
403	PO BOX 200283L				
404	DALLAS, TX 75320-0283				
405	FAST SWITCH LTD	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	1,327,568
406	37 W BRIDGE ST STE 200				
407	DUBLIN, OH 43017				
408	FIDELITY INVESTMENTS	Professional Services	Fee & Expenses	107, 108, 146, 242, 926	2,735,910
409	100 CROSBY PKWY				
410	COVINGTON, KY 41015				
411	FISHNET SECURITY	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	1,898,074
412	200 EAST BIG BEAVER ROAD				
413	TROY, MI 48083				
414	FITCH IBCA INC.	Professional Services	Fee & Expenses	146, 923	67,500
415	ONE STATE STREET PLAZA				
416	NEW YORK, NY 10004				
417	FLAKT WOODS	Technical Services	Fee & Expenses	107, 108	2,123,181
418	1701 TERMINAL RD				
419	NILES, MI 49120				
420	FLEXCO ENGINEERED SYSTEMS GRP	Engineering Services	Fee & Expenses	107, 108	662,700
421	401 REMINGTON BLVD SUITE A				
422	BOLINGBROOK, IL 60440				
423	FORRESTER RESEARCH INC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 921	140,718
424	400 TECHNOLOGY SQUARE				
425	CAMBRIDGE, MA 02139				
426	FOSSIL ENERGY RESEARCH CORP	Engineering Services	Fee & Expenses	107, 108, 500, 510, 512	256,637
427	23342 C SOUTH POINTE				
428	LAGUNA HILLS, CA 92653				
429	GAP INTERNATIONAL INC	Consulting Services	Fee & Expenses	146, 921	200,056
430	700 OLD MARPLE RD				
431	SPRINGFIELD, PA 19064				
432	GARTNER INC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 921	936,788
433	56 TOP GALLANT RD				
434	STAMFORD, CT 06904				
435	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 416, 501, 511, 512, 513, 591	1,701,254
436	3135 FRONT ST				
437	TOLEDO, OH 43605				
438	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 253, 542, 543	548,422
439	4055 S SAGINAW				
440	MIDLAND, MI 48640				
441	GOCKERMAN WILSON SAYLOR &	Legal Services	Fee & Expenses	107, 108	72,373
442	414 WATER ST				
443	MANISTEE, MI 49660				

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
442	GOLF PROJECT MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 184, 242, 511, 512, 513	377,304
443	240 CARNOUSTIE AVE SE				
444	GRAND RAPIDS, MI 49526				
445	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	184	276,309
446	123 W FRONT ST				
447	TRAVERSE CITY, MI 49684				
448	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 163, 184, 542 935	6,208,541
449	5025 40TH AVE				
450	HUDSONVILLE, MI 49426				
451	GRANT MCCARTHEY GROUP	Professional Services	Fee & Expenses	921	214,627
452	201 MISSION ST, SUITE 1350				
453	SAN FRANCISCO, CA 94105				
454	GREAT LAKES BARRIER NETS	Professional Services	Fee & Expenses	502, 511	55,921
455	712 ABBOTT ROAD				
456	EAST LANSING, MI 48823				
457	GREAT LAKES COMPRESSED AIR INC	Consulting/ Inspection Services	Fee & Expenses	154, 232, 514	117,840
458	837 FAIRFIELD AVE NW				
459	GRAND RAPIDS, MI 49504				
460	GREEN MASTER LANDSCAPE MAINT INC	Landscaping Services	Fee & Expenses	107, 108, 163, 184, 588, 593, 594, 887, 892, 921	735,854
461	6215 CLYDE PARK SW				
462	BYRON CENTER, MI 49315				
463	GROUPE CDHI LTD	Consulting Services	Fee & Expenses	107, 108, 921	304,567
464	1146 STITTSVILLE MAIN ST				
465	STITTSVILLE, ON K2S 0C3, CANADA				
466	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	107, 108, 163, 500, 511, 935	1,966,524
467	376 ROBBINS DR				
468	TROY, MI 48083				
469	H ROSEN USA INC	Inspection Services	Fee & Expenses	863	622,317
470	14120 INTERDRIVE E				
471	HOUSTON, TX 77032				
472	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 154, 232	19,918,169
473	58 EAST MAIN STREET, PO BOX 1500				
474	SOMERVILLE, NJ 08876				
475	HARDMAN CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108	5,149,671
476	242 S BRYE				
477	LUDINGTON, MI 49431				
478	HARRIS CORPORATION	Technical Services	Fee & Expenses	107, 108, 143, 146, 184, 500, 506, 535, 556, 580, 851, 880, 903, 921	2,052,283
479	221 JEFFERSON RIDGE PARKWAY				
480	LYNCHBURG, VA 24501				
481	HBR CONSULTING LLC	Consulting Services	Fee & Expenses	921	98,908
482	311 S WACKER DR STE 2200				
483	CHICAGO, IL 60606				
484	HCL AMERICA INC	Consulting Services	Fee & Expenses	107, 108	358,950
485	330 POTRERO AVE				
486	SUNNYVALE, CA 94085				
487	HDR MICHIGAN INC	Consulting Services	Fee & Expenses	107, 108, 545	2,695,323
488	5405 DATA COURT, SUITE 100				
489	ANN ARBOR, MI 48108				
490	HDR PC	Consulting Services	Fee & Expenses	107, 108	263,503
491	ONE BLUE HILL PLAZA, FLOOR 12				
492	PEARL RIVER, NY 10965-3104				
493	HEATH CONSULTANTS INC	Technical Services	Fee & Expenses	107, 108, 154, 184, 232, 506, 539, 874, 875, 878, 879, 880, 887, 889, 890	141,122
494	9030 MONROE RD				
495	HOUSTON, TX 77061				
496	HELVEY & ASSOCIATES INC	Collection Services	Fee & Expenses	903	681,201
497	1029 E CENTER ST				
498	WARSAW, IN 46580				
499	HENKELS & MC COY INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 583, 593, 853, 857, 864	2,567,356
500	1106 O'ROURKE BLVD				
501	GAYLORD, MI 49735				
502	HERMOSA BEACH CONSULTING GRP	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	757,345
503	PO BOX 326				
504	HERMOSA BEACH, CA 90254				
505	HEWITT ASSOCIATES	Actuarial Services	Fee & Expenses	146, 546, 921, 923, 926	304,133
506	PO BOX 95135				
507	CHICAGO, IL 60694-5135				
508	HEWLETT-PACKARD CO	Consulting Services	Fee & Expenses	107, 108, 146, 165, 500, 506, 535, 556, 580, 588, 851, 880, 903, 921	2,510,837
509	8000 FOOTHILLS BLVD				
510	ROSEVILLE, CA 95747-5525				
511	HEYL & PATTERSON INC	Inspection/ Technical Services	Fee & Expenses	154, 163, 232, 501, 512	90,994
512	2000 CLIFFMINE RD, STE 300				
513	PITTSBURGH, PA 15275-1008				
514	HOELTER RESEARCH	Consulting Services	Fee & Expenses	921, 930	224,000
515	26773 GREENVILLE				
516	PERRYSBURG, OH 43551				
517					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
518	HOLLAND COST & SCHEDULING OF NC	Consulting Services	Fee & Expenses	107, 108	256,287
519	17923 SNUG HARBOR RD				
520	CHARLOTTE, NC 28278	Engineering Services	Fee & Expenses	107, 108, 817, 856	233,276
521	HOLLAND ENGINEERING INC				
522	220 HOOVER BLVD, SUITE 2	Professional Services	Fee & Expenses	146, 184, 921, 923	387,798
523	HOLLAND, MI 49423-3766				
524	HONIGMAN MILLER SCHWARTZ & COHN	Inspection Services	Fee & Expenses	107, 108, 232, 502, 505, 512, 513	70,188
525	2290 FIRST NATIONAL BLDG				
526	DETROIT, MI 48226	Professional Services	Fee & Expenses	107, 108, 506, 539, 588, 814, 818, 824, 830, 850, 853, 861, 880, 923, 930	184,506
527	HOWDEN NORTH AMERICA INC				
528	PO BOX 128	Legal Services	Fee & Expenses	923	153,498
529	MILFORD, MI 48381				
530	HUNTON & WILLIAMS	Electrical Services	Fee & Expenses	107, 108, 163, 184, 417, 583, 588, 592, 593, 878, 887, 892, 903, 921, 935	18,822,596
531	951 EAST BYRD STREET				
532	RICHMOND, VA 23219-4074	Consulting Services	Fee & Expenses	512	487,308
533	HUSCH BLACKWELL SANDERS LLP				
534	190 CARONDELET PLAZA, SUITE 600	Professional Services	Fee & Expenses	107, 108, 923	1,685,281
535	ST LOUIS, MO 63105-3441				
536	HYDAKER WHEATLAKE COMPANY	Consulting Services	Fee & Expenses	107, 108, 184, 580, 590, 870, 885, 901, 930	53,532
537	420 ROTH ST SUITE B				
538	REED CITY, MI 49677	Consulting Services	Fee & Expenses	146, 501, 556, 921	101,336
539	HYDROAIRE INC				
540	1126 W 40TH ST	Construction Services	Fee & Expenses	107, 108, 586, 594, 878, 887, 892	4,099,702
541	CHICAGO, IL 60609-2505				
542	IBM CORPORATION	Technical/ Consulting Services	Fee & Expenses	107, 108, 154, 232, 501, 512, 514, 543, 864	159,509
543	12902 FEDERAL SYSTEM PARK DR				
544	FAIRFAX, VA 22033	Consulting Services	Fee & Expenses	107, 108	190,410
545	IDEO LLC				
546	100 FOREST AVE	Professional Services	Fee & Expenses	Various	941,060
547	PALO ALTO, CA 94301				
548	IHS GLOBAL INC	Technical/ Services	Fee & Expenses	546, 548, 556, 588, 851	117,653
549	15 INVERNESS WAY EAST A111D				
550	ENGLEWOOD, CO 80112	Inspection/ Maintenance Services	Fee & Expenses	513, 553	458,350
551	IMPACT BUSINESS GROUP INC				
552	4150 E BELTLINE NE, SUITE 1	Consulting Services	Fee & Expenses	107, 108, 580, 870	130,014
553	GRAND RAPIDS, MI 49525				
554	INFRASOURCE UNDERGROUND CONST	Consulting Services	Fee & Expenses	165	186,536
555	4033 E MORGAN RD				
556	YPSILANTI, MI 48197	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	335,740
557	INGERSOLL-RAND COMPANY				
558	13551 MERRIMAN ROAD	Professional Services	Fee & Expenses	182, 556, 580	73,511
559	LIVONIA, MI 48150				
560	INGUARDIANS INC	Professional Services	Fee & Expenses	107, 108, 184, 580, 590, 870, 885, 901, 930	150,000
561	5505 CONNECTICUT AVE NW #313				
562	WASHINGTON, DC 20015	Inspection/ Technical Services	Fee & Expenses	107, 108, 163, 184, 921, 935	57,445
563	INSIGHT				
564	6820 S HARL AVE	Professional Services	Fee & Expenses		
565	TEMPE, AZ 85283				
566	INSTEP SOFTWARE LLC	Technical/ Services	Fee & Expenses		
567	200 W JACKSON BLVD 28TH FLR				
568	CHICAGO, IL 60606	Inspection/ Maintenance Services	Fee & Expenses		
569	INTERNATIONAL COOLING TOWER				
570	3310 93RD STREET	Consulting Services	Fee & Expenses		
571	EDMONTON, AB T6N 1G7 CANADA				
572	ISERVICEX.COM INC	Consulting Services	Fee & Expenses		
573	5412 BEAU REVE PARK				
574	MARIETTA, GA 30068	Consulting Services	Fee & Expenses		
575	ISIS PAPYRUS AMERICA INC				
576	301 BANK STREET	Consulting Services	Fee & Expenses		
577	SOUTHLAKE, TX 76092				
578	ITAPSYS SOFTWARE SOLUTIONS INC	Consulting Services	Fee & Expenses		
579	40 DICKENS ROAD				
580	SPRING ARBOR, MI 49283	Professional Services	Fee & Expenses		
581	ITRON				
582	2111 N MOLTER RD	Professional Services	Fee & Expenses		
583	LIBERTY LAKE, WA 99019				
584	J D POWER & ASSOCIATES	Professional Services	Fee & Expenses		
585	2625 TOWNSGATE RD				
586	WESTLAKE VILLAGE, CA 91361	Inspection/ Technical Services	Fee & Expenses		
587	J T PACKARD				
588	275 INVESTMENT CT	Professional Services	Fee & Expenses		
589	VERONA, WI 53593				
590	J&B SOFTWARE INC	Professional Services	Fee & Expenses		
591	510 TOWNSHIP LINE RD, SUITE 100				
592	BLUE BELL, PA 19422				
593					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
594	JACOBS & CLEVINGER				
595	515 N STATE ST, STE 1700	Consulting	Fee &		
596	CHICAGO, IL 60654-4776	Services	Expenses	182, 879, 912, 930	4,149,553
597	JAMES LEFFEL & CO				
598	1978 COMMERCE CIRCLE	Engineering	Fee &		
599	SPRINGFIELD, OH 45504	Services	Expenses	107, 108	120,520
600	JAN X-RAY SERVICES, INC.	Technical/			
601	8500 E. MICHIGAN AVE.	Consulting	Fee &		
602	PARMA, MI 49269	Services	Expenses	184	95,046
603	JC LAWN & SNOW				
604	5646 KLAM RD	Landscaping	Fee &		
605	COLUMBIAVILLE, MI 48421	Services	Expenses	591, 889	80,581
606	JOHN E GREEN CO				
607	1125 N CEDAR ST	Professional	Fee &	163, 184, 506, 539, 553,	
608	MASON, MI 48854	Services	Expenses	853, 935	194,966
609	JOHN P DICKEY				
610	717 OAKRIDGE DR	Legal	Fee &		
611	JACKSON, MI 49203	Services	Expenses	923	75,227
612	JRJ ENERGY SERVICES LLC				
613	7302 NORTHLAND DR, PO BOX 338	Inspection	Fee &	107, 108, 817, 834, 856,	
614	STANWOOD, MI 49346	Services	Expenses	857, 865	1,483,551
615	KASCO INC				
616	226 E HUDSON	Construction	Fee &		
617	ROYAL OAK, MI 48067	Services	Expenses	107, 108	88,476
618	KATHLEEN SPILLANE				
619	14277 FAIRWAY DR	Professional	Fee &		
620	CHELSEA, MI 48118	Services	Expenses	146, 184, 923	96,743
621	KEMA CONSULTING INC				
622	ONE BURLINGTON BUSINESS CENTER	Consulting	Fee &		
623	BURLINGTON, MA 01803-5177	Services	Expenses	107, 108, 182, 908, 921	24,722,074
624	KLEINSCHMIDT ASSOCIATES PA/PC	Technical/			
625	141 MAIN ST	Consulting	Fee &		
626	PITTSFIELD, ME 04967	Services	Expenses	107, 108, 537, 539	103,666
627	KORN/FERRY INTERNATIONAL				
628	200 PARK AVE, 37TH FLOOR	Professional	Fee &	107, 108, 146, 500, 510,	
629	NEW YORK, NY 10166	Services	Expenses	930	303,621
630	KPMG				
631	DEPT. 0970, PO BOX 120001	Professional	Fee &	107, 108, 146, 588, 880,	
632	DALLAS, TX 75312	Services	Expenses	923	2,648,941
633	L J ROSS ASSOCIATES INC				
634	6360 JACKSON SUITE G, PO BOX 2022	Collection	Fee &		
635	ANN ARBOR, MI 48106	Services	Expenses	903	1,905,634
636	LAKE SUPERIOR CONSULTING LLC				
637	130 W SUPERIOR ST, SUITE 614	Engineering	Fee &		
638	DULUTH, MN 55802	Services	Expenses	107, 108, 512, 856	202,663
639	LANDWORKS INC				
640	2600 S GESSNER, SUITE 420	Consulting	Fee &	107, 108, 500, 506, 535,	
641	HOUSTON, TX 77063	Services	Expenses	556, 580, 851, 880, 903,	
642	LARKIN ENTERPRISES INC				
643	317 W BROADWAY, PO BOX 405	Professional	Fee &		
644	LINCOLN, ME 04457	Services	Expenses	107, 108, 512	1,135,839
645	LEAD MARKETING AGENCY INC				
646	2311 E BELTLINE SE	Consulting	Fee &	184, 580, 583, 590, 593,	
647	GRAND RAPIDS, MI 49546	Services	Expenses	870, 885, 901, 908, 930	833,693
648	LOADSPRING SOLUTIONS INC.				
649	15 UNION ST, SUITE 560	Technical	Fee &		
650	LAWRENCE, MA 01840	Services	Expenses	107, 108, 184	289,006
651	LODESTAR CONSTRUCTION INC				
652	333 N PARK ST	Construction	Fee &		
653	GRAND RAPIDS, MI 49544	Services	Expenses	107, 108, 592	622,346
654	LOOMIS EWERT PARSLEY DAVIS				
655	124 W ALLEGAN STE 700	Legal	Fee &		
656	LANSING, MI 48933	Services	Expenses	923, 928	2,187,550
657	M J ELECTRIC INC				
658	200 W FRANK PIPP DRIVE, PO BOX 686	Construction	Fee &		
659	IRON MOUNTAIN, MI 49801	Services	Expenses	107, 108, 583, 593	154,863
660	MAALOUF ENTERPRISES INC				
661	580 LAWNDALE CT	Consulting	Fee &		
662	HOLLAND, MI 49423	Services	Expenses	107, 108	150,490
663	MACMILLAN ASSOCIATES INC	Consulting/			
664	714 E MIDLAND STREET	Engineering	Fee &	107, 108, 542, 818, 834,	
665	BAY CITY, MI 48706	Services	Expenses	930, 935	94,555
666	MADER DAMPER CO				
667	422 COMMERCE DRIVE EAST	Technical	Fee &		
668	LAGRANGE, OH 44050	Services	Expenses	107, 108	186,554
669					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
670	MAGNUM SOLVENT INC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 184, 512,	980,570
671	470 MAGNUM DR NE			548, 549, 816, 818, 834,	
672	KALKASKA, MI 49646			853, 856, 857, 864,	
673	MARTEC LAND SERVICES INC	Consulting Services	Fee & Expenses	107, 108, 184, 588, 589,	820,212
674	3335 S AIRPORT RD W, SUITE 5A			880, 921	
675	TRAVERSE CITY, MI 49684				
676	MARTIN ENGINEERING COMPANY	Construction Services	Fee & Expenses	107, 108, 154, 232, 502,	207,772
677	ONE MARTIN PLACE			505, 512	
678	NEPONSET, IL 61345				
679	MATERIALS TESTING CONSULTANTS	Consulting Services	Fee & Expenses		296,213
680	693 PLYMOUTH NE			107, 108, 543	
681	GRAND RAPIDS, MI 49505				
682	MC DANIEL TECHNICAL SVS INC	Professional Services	Fee & Expenses	107, 108, 818, 834, 864	300,080
683	2009 N WILLOW AVENUE				
684	BROKEN ARROW, OK 74012				
685	MICROSOFT CORPORATION	Professional Services	Fee & Expenses	107, 108, 146, 500, 506,	177,190
686	ONE MICROSOFT WAY			535, 556, 588, 580, 851,	
687	REDMOND, WA 98052-6399			880, 903, 921	
688	MICROSOFT LICENSING GP	Professional Services	Fee & Expenses	107, 108, 165, 500, 506,	3,455,055
689	C/O BANK OF AMERICA			535, 556, 588, 580, 851,	
690	DALLAS, TX 75202			880, 903, 921	
691	MID-AMERICA DYNAMICS INC	Technical Services	Fee & Expenses		50,857
692	5403 PATTON DR, UNIT 211			107, 108, 512, 513	
693	LISLE, IL 60532				
694	MID-SOUTH PAINTING INC	Painting Services	Fee & Expenses	107, 108, 817, 833	217,521
695	241 FORREST AVE				
696	HOHENWALD, TN 38462				
697	MIDWEST FIBER NETWORKS LLC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535,	188,940
698	3701 W BURNHAM ST, STE C			556, 580, 851, 880, 903,	
699	MILWAUKEE, WI 53215			921	
700	MIKES LANDSCAPING	Landscaping Services	Fee & Expenses	107, 108, 593, 580, 590,	730,452
701	10124 RICHFIELD ROAD			594, 818, 878, 887, 889,	
702	DAVISON, MI 48423			892	
703	MILLER CANFIELD PADDOCK & STONE	Legal Services	Fee & Expenses	107, 108, 181, 228, 500,	106,358
704	150 WEST JEFFERSON, SUITE 2500			506, 535, 556, 580, 851,	
705	DETROIT, MI 48226			880, 903, 921, 923, 930	
706	MINACS GROUP INC (USA) INC	Training Services	Fee & Expenses	903	1,000,298
707	34115 W TWELVE MILE RD				
708	FARMINGTON HILLS, MI 48331				
709	MINERAL LABS INCORPORATED	Professional Services	Fee & Expenses	107, 108, 184, 501	71,145
710	309 PARKWAY DRIVE				
711	SALYERSVILLE, KY 41465				
712	MINNESOTA LIMITED INC	Construction Services	Fee & Expenses	107, 108	893,122
713	PO BOX 410				
714	BIG LAKE, MN 55309				
715	MISS DIG SYSTEM	Professional Services	Fee & Expenses	107, 108, 584, 588, 818,	452,234
716	3285 LAPEER RD WEST			856, 870, 874, 875, 880,	
717	AUBURN HILLS, MI 48326			887, 892, 909	
718	MOMAR INC	Maintenance Services	Fee & Expenses	500, 501, 510, 512	384,235
719	1830 ELLSWORTH INDUSTRIAL DR				
720	ATLANTA, GA 30318				
721	MONARCH ELECTRIC APPARATUS SVC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 512, 513, 544	234,039
722	18800 MEGINNITY ST				
723	MELVINDALE, MI 48122				
724	MONARCH WELDING & ENGINEERING	Construction Services	Fee & Expenses	107, 108, 163, 184, 501,	128,557
725	23635 MOUND ROAD			512, 513, 935	
726	WARREN, MI 48091				
727	MOODYS INVESTORS SERVICES	Professional Services	Fee & Expenses	146, 181, 923	175,100
728	99 CHURCH STREET				
729	NEW YORK, NY 10007				
730	MORGAN MARKETING PARTNERS LLC	Technical/ Consulting Services	Fee & Expenses	182	69,264
731	6205 DAVENPORT DRIVE				
732	MADISON, WI 53711-2447				
733	MORROW & COMPANY	Professional Services	Fee & Expenses	146, 923, 930	165,248
734	145 MASON ST				
735	GREENWICH, CT 06830				
736	MRI CONTRACT STAFFING INC	Technical Services	Fee & Expenses	107, 108	119,094
737	1717 ARCH ST, 36TH FLR				
738	PHILADELPHIA, PA 19103				
739	MTS INTEGRATRAK	Technical Services	Fee & Expenses	107, 108, 500, 506, 535,	57,808
740	65 STATE RT 4E			556, 580, 851, 880, 903,	
741	RIVER EDGE, NJ 07661			921	
742	MUE INC	Construction Services	Fee & Expenses	107, 108, 163, 583, 584,	11,163,798
743	2420 AUBURN RD			587, 593, 874, 878, 879,	
744	AUBURN HILLS, MI 48326			887, 892, 893, 903	
745					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
746	MYERS CONTROLLED POWER LLC	Technical Services	Fee & Expenses	107, 108	403,943
747	219 E MAPLE ST, SUITE 100/200E				
748	NORTH CANTON, OH 44720				
749	NATIONAL ENERGY FOUNDATION	Consulting Services	Fee & Expenses	182	1,205,547
750	4516 S 700, SUITE 100				
751	SALT LAKE CITY, UT 84107				
752	NAVIGANT CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 500	133,633
753	30 S WACKER DR, STE 3550				
754	CHICAGO, IL 60606				
755	NAVIGATING BUSINESS SPACE	Construction Services	Fee & Expenses	107, 108, 163, 184, 500, 506, 588, 903, 921, 935	569,023
756	2595 BELLINGHAM				
757	TROY, MI 48083				
758	NCO FINANCIAL SYSTEMS	Collection Services	Fee & Expenses	903	1,022,626
759	24887 NETWORK PLACE				
760	CHICAGO, IL 60673-1248				
761	NEDERVELD ASSOCIATES SURVEYING	Professional Services	Fee & Expenses	107, 108, 184	58,121
762	217 GRANDVILLE AVE SW, STE 302				
763	GRAND RAPIDS, MI 49503				
764	NELSON TRANE COMPANY	Professional Services	Fee & Expenses	107, 108, 163, 184, 417, 506, 511, 539, 588, 921, 935	148,360
765	5335 HILL 23 DRIVE				
766	FLINT, MI 48507				
767	NETSCOUT SYSTEMS	Professional Services	Fee & Expenses	107, 108, 165	336,152
768	310 LITTLETON ROAD				
769	WESTFORD, MA 01886-4105				
770	NEUNDORFER INCORPORATED	Consulting/ Technical Services	Fee & Expenses	107, 108, 232, 512	85,053
771	4590 HAMANN PARKWAY				
772	WILLOUGHBY, OH 44094				
773	NEW CENTURY ENGR & DESIGN INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 500, 502, 505, 506, 510, 511, 512, 513, 535, 539, 544, 553, 556	95,049
774	3106 VANTAGE POINT DR				
775	MIDLAND, MI 48840				
776	NEW HORIZONS COMPUTER LEARNING	Training Services	Fee & Expenses	Various	262,023
777	2947 EYDE PKWY, STE 210				
778	EAST LANSING, MI 48823				
779	NEWKIRK ELECTRIC ASSOCIATES	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 516, 500, 502, 506, 511, 512, 513, 543, 583, 592	11,692,529
780	1875 ROBERTS ST				
781	MUSKEGON, MI 49442				
782	NEXTEL COMMUNICATIONS INC	Telephone Services	Fee & Expenses	Various	157,409
783	75 REMITTANCE DR, PO BOX 1819				
784	CHICAGO, IL 60675				
785	NORTEL NETWORKS INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	162,713
786	TWO TOWN SQUARE, SUITE 450				
787	SOUTHFIELD, MI 48076				
788	NTH CONSULTANTS LTD	Consulting/ Technical Services	Fee & Expenses	107, 108, 146, 512, 923	537,096
789	41780 SIX MILE RD				
790	NORTHVILLE, MI 48168-3459				
791	OCCUPATIONAL ATHLETICS INC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 510, 511, 539, 580, 588, 590, 870, 880, 886, 921	2,165,475
792	4309 LINGLESTOWN RD, STE 20				
793	HARRISBURG, PA 17112				
794	OCE NORTH AMERICA INC	Professional Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 588, 590, 851, 880, 903, 921	115,141
795	5450 N CUMBERLAND AVENUE				
796	CHICAGO, IL 60656				
797	O'HARROW CONSTRUCTION	Construction Services	Fee & Expenses	107, 108, 163, 184, 416, 511, 513, 544, 549, 553, 583, 584, 588, 592, 935	110,619
798	4575 ANN ARBOR RD				
799	JACKSON, MI 49202				
800	OFS ACQUISITION INC	Janitorial Services	Fee & Expenses	107, 108, 163, 184, 501, 502, 506, 511, 539, 588, 880, 921, 935	3,843,764
801	24300 SOUTHFIELD RD STE 220				
802	SOUTHFIELD, MI 48075				
803	OLIVER WYMAN INC	Professional Services	Fee & Expenses	921	142,149
804	200 CLARENDON STREET, 12TH FLR				
805	BOSTON, MA 02116				
806	OPE'S LANDSCAPING INC	Landscaping Services	Fee & Expenses	107, 108, 163, 184, 588, 880, 901, 921	105,458
807	3166 WINTERGREEN W				
808	SAGINAW, MI 48603				
809	OPEN SYSTEMS INTERNATIONAL INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 556, 580, 588, 851	120,053
810	3600 HOLLY LANE NORTH, SUITE 40				
811	MINNEAPOLIS, MN 55447-1286				
812	OPEX CORPORATION	Technical Services	Fee & Expenses	107, 108, 903	128,419
813	305 COMMERCE DRIVE				
814	MOORESTOWN, NJ 08057-4234				
815	ORACLE AMERICA INC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 921	454,281
816	500 ORACLE PKWY				
817	REDWOOD SHORES, CA 94065				
818	OSISOFT INC	Professional Services	Fee & Expenses	107, 108	965,809
819	777 DAVIS STREET, SUITE 250				
820	SAN LEANDRO, CA 94577				
821	OTIS ELEVATOR CO	Maintenance Services	Fee & Expenses	107, 108, 163, 184, 417, 506, 511, 512, 539, 542, 588, 880, 921, 935	260,699
822	4500 EMPIRE WAY SUITE 3				
823	LANSING, MI 48917				
824	PAPCO INDUSTRIES INC	Engineering Services	Fee & Expenses	108	213,534
825	245 PEGASUS AVE				
826	NORTHVALE, NJ 07647				
827	PARADIGM AEROSPACE CORP	Professional Services	Fee & Expenses	583, 824, 859	82,169
828	BOX 1117 MT PLEASANT AIRPORT				
829	MOUNT PLEASANT, PA 15666				
830					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
831	PATRICK ENERGY SERVICES PC	Engineering Services	Fee & Expenses	107, 108	505,140
832	2325 MOMENTUM PLACE				
833	CHICAGO, IL 60689-5323				
834	PAY GOVERNANCE LLC	Consulting Services	Fee & Expenses	146, 923	240,204
835	967 LANDMARK CIRCLE S				
836	TIERRA VERDE, FL 33715				
837	PEERLESS MANUFACTURING CO	Engineering Services	Fee & Expenses	107, 108, 864	376,904
838	14651 N DALLAS PKWY, STE 500				
839	DALLAS, TX 75254				
840	PHOENIX PARTNERS LLC	Inspection/ Testing Services	Fee & Expenses	107, 108, 512, 513	211,755
841	845 MONROE STREET				
842	CARLTON, MI 48117				
843	PII NORTH AMERICA INC	Inspection Services	Fee & Expenses	833, 863	551,154
844	7105 BUSINESS PARK DRIVE				
845	HOUSTON, TX 77041-4040				
846	PILLSBURY WINTHROP SHAW PITTMAN	Legal Services	Fee & Expenses	181	69,318
847	1540 BROADWAY				
848	NEW YORK, NY 10036				
849	PLATINUM DB CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	86,211
850	728 W JACKSON BLVD, STE 807				
851	CHICAGO, IL 60661				
852	PLATTS	Professional Services	Fee & Expenses	146, 228, 501, 556, 851, 921, 925	59,845
853	PO BOX 848093				
854	DALLAS, TX 75284				
855	POLYCOM INC	Technical Services	Fee & Expenses	107, 108	157,251
856	4750 WILLOW RD				
857	PLEASANTON, CA 94588				
858	POWELL ELECTRIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	261,955
859	8550 MOSLEY DRIVE				
860	HOUSTON, TX 77075				
861	POWELL LAND SURVEYING PC	Surveying Services	Fee & Expenses	184, 926	83,869
862	12256 N SEYMOUR RD				
863	MONTROSE, MI 48457				
864	POWER COSTS INC	Consulting Services	Fee & Expenses	165, 556	425,671
865	3550 W ROBINSON, STE 200				
866	NORMAN, OK 73072				
867	POWER PLAN CONSULTANTS INC	Consulting Services	Fee & Expenses	107, 108, 146, 165, 184, 500, 506, 535, 556, 580, 903, 921, 923	679,698
868	200 GALLERIA PKWY, STE 1300				
869	ATLANTA, GA 30339				
870	POWER PLANT SERVICES	Professional Services	Fee & Expenses	513	141,645
871	3131 SOFFEL AVE				
872	MELROSE PARK, IL 60160				
873	POWER PLUS ENGINEERING INC	Testing Services	Fee & Expenses	416	100,748
874	46575 MAGELLAN DR				
875	NOVI, MI 48377-2452				
876	PRICE WATERHOUSE COOPERS LLP	Consulting Services	Fee & Expenses	242, 923	4,206,380
877	400 RENAISSANCE CENTER				
878	DETROIT, MI 48243				
879	PROFESSIONAL COMMUNICATIONS	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 416, 500, 501, 506, 511, 556, 586, 588, 903, 921	332,413
880	1410 WEST GANSON, PO BOX 293				
881	JACKSON, MI 49202				
882	PROJECT MANAGEMENT SOLUTIONS	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	259,175
883	1788 WILMINGTON PIKE				
884	GLENN MILLS, PA 19342				
885	PROMORPHICS LLC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	1,598,750
886	288 N WILLOW RD				
887	ELMHURST, IL 60126				
888	PUMFORD CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 500, 506, 511, 512, 548, 556, 580, 824, 903, 921, 935	602,619
889	1674 CHAMPAGNE DR N				
890	SAGINAW, MI 48604-9202				
891	QUEST SOFTWARE	Professional Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 588, 851, 880, 903, 921	625,098
892	5 POLARIS WAY				
893	ALISO VIEJO, CA 92656-5356				
894	R-3 RECRUITMENT LLC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 921	270,491
895	1972 WOODBINE DR				
896	CANTON, MI 48188				
897	RAMSAY CORP	Consulting Services	Fee & Expenses	879	50,170
898	1050 BOYCE RD				
899	PITTSBURGH, PA 15241				
900					

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) 04/16/12	Year of Report December 31, 2011	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
901	REAGAN MARKETING & DESIGN LLC	Consulting Services	Fee & Expenses	182, 930	125,072
902	912 WEALTHY ST SE				
903	GRAND RAPIDS, MI 49506				
904	RINE CONSULTING LLC	Consulting Services	Fee & Expenses	107, 108, 921	410,640
905	1019 LICKING CREEK RD				
906	BIG COVE TANNERY, PA 17212				
907	RMB CONSULTING & RESEARCH INC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 502, 506, 510, 512, 549, 553	82,474
908	5104 BUR OAK CIRCLE				
909	RALEIGH, NC 27612				
910	RMF NOOTER INC	Professional Services	Fee & Expenses	107, 108, 511, 512, 513	4,061,334
911	915 MATZINGER ROAD				
912	TOLEDO, OH 43612				
913	RMT INC	Professional Services	Fee & Expenses	107, 108	466,963
914	744 HEARTLAND TRAIL				
915	MADISON, WI 53717				
916	ROCK INTERFACE SYSTEMS	Technical Services	Fee & Expenses	107, 108, 146, 154, 184, 232, 416, 556, 583, 592, 817, 851, 857, 864, 865	735,780
917	2708 KINNEY AVENUE NW				
918	GRAND RAPIDS, MI 49834				
919	ROGERS PRINTING INC	Printing Services	Fee & Expenses	146, 912, 923, 926, 930	293,104
920	3350 MAIN ST, PO BOX 215				
921	RAVENNA, MI 49451				
922	ROSCOR CORPORATION	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921, 930	218,653
923	27280 HAGGERTY ROAD, SUITE C2				
924	FARMINGTON HILLS, MI 48333-3400				
925	ROWE INC	Surveying Services	Fee & Expenses	107, 108, 184, 511, 542, 583, 584, 935	1,688,157
926	540 S SAGINAW ST, SUITE 200				
927	FLINT, MI 48502				
928	S A L T PAYROLL CONSULTANTS INC	Consulting Services	Fee & Expenses	921	77,681
929	4300 W CYPRESS ST, STE 370				
930	TAMPA, FL 33607				
931	SAIC ENERGY ENVIRONMENT & INFR	Engineering Services	Fee & Expenses	107, 108	1,011,170
932	9400 N BROADWAY, SUITE 300				
933	OKLAHOMA CITY, OK 73114				
934	SAP AMERICA	Professional Services	Fee & Expenses	107, 108, 146, 165, 500, 506, 535, 556, 580, 851, 880, 903, 921	13,649,308
935	3999 WEST CHESTER PIKE				
936	NEWTOWN SQUARE, PA 19073				
937	SCHIFF HARDIN LLP	Legal Services	Fee & Expenses	242	78,544
938	233 S WACKER DR, STE 6600				
939	CHICAGO, IL 60606				
940	SCHULTZ INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 588, 592, 814, 816, 817, 830, 880, 935	93,122
941	PO BOX 27607				
942	LANSING, MI 48909				
943	SECURE BANKING SOLUTIONS LLC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	82,096
944	3245 MAIN ST, STE 235-210				
945	FRISCO, TX 75034				
946	SEQUIRIS GROUP LLC	Technical/ Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	83,133
947	1071 N CAMPBELL RD				
948	ROYAL OAK, MI 48067				
949	SHAVLIK TECHNOLOGIES LLC	Technical Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 921	90,636
950	2665 LONG LAKE RD, STE 400				
951	ROSEVILLE, MN 55113				
952	SHERIDAN SURVEYING COMPANY	Survey Services	Fee & Expenses	107, 108, 184, 500	164,087
953	910 FIFTH ST				
954	MICHIGAN CENTER, MI 49254				
955	SIDLEY AUSTIN LLP	Professional Services	Fee & Expenses	146, 181, 923	179,273
956	ONE SOUTH DEARBORN				
957	CHICAGO, IL 60603				
958	SIEMENS ENERGY INC	Technical/ Engineering Services	Fee & Expenses	107, 108, 154, 513, 583, 588	4,391,160
959	601 OAKMONT LN SUITE 180				
960	WESTMONT, IL 60559				
961	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108	1,374,681
962	27421 HOLIDAY LANE				
963	PERRYSBURG, OH 43551				
964	SIGNATURE CONSULTANTS LLC	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 582, 590, 592, 851, 880, 903, 921	685,606
965	2101 W COMMERCIAL BLVD, STE 3000				
966	FT LAUDERDALE, FL 33309				
967	SILVER SPRING NETWORKS	Technical Services	Fee & Expenses	107, 108, 182, 923, 930	795,105
968	555 BROADWAY ST				
969	REDWOOD CITY, CA 94063				
970	SMART SYNCH INC	Professional Services	Fee & Expenses	107, 108, 588, 880	3,157,156
971	4400 OLD CANTON RD, STE 300				
972	JACKSON, MS 39211				
973					

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) 04/16/12	Year of Report December 31, 2011	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
974	SOGETI USA LLC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535,	1,142,177
975	7735 PARAGON RD			556, 580, 851, 880, 903,	
976	DAYTON, OH 45459			921	
977	SOIL AND MATERIALS ENGINEERS	Consulting Services	Fee & Expenses	107, 108, 182, 242, 500,	683,257
978	43980 PLYMOUTH OAK BLVD			510, 511, 818, 864, 887,	
979	PLYMOUTH, MI 48170-2584			935	
980	SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535,	176,472
981	9364 W FREELAND RD			556, 580, 851, 880, 903,	
982	FREELAND, MI 48623			921	
983	SOUND COMMUNICATIONS INC	Technical Services	Fee & Expenses		
984	3440 PARK ST				
985	GROVE CITY, OH 43123			107, 108, 556	
986	SPI INNOVATIONS SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535,	712,548
987	9364 W FREELAND RD			556, 580, 586, 597, 851,	
988	FREELAND, MI 48623			880, 903, 908, 921	
989	SPRINT	Data/ Telephone Services	Fee & Expenses		1,004,555
990	PO BOX 8077				
991	LONDON, KY 40742			Various	
989	STANDARD & POORS CORP	Professional Services	Fee & Expenses		188,500
990	55 WATER STREET				
991	NEW YORK, NY 10041			146, 923	
992	STANTON CATHODIC SURVEY	Surveying Services	Fee & Expenses		96,393
993	6417 SUGAR CREEK DRIVE SOUTH				
994	MOBILE, AL 36695			856	
995	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107, 108, 163, 184, 417,	284,372
996	11340 54TH AVENUE			506, 514, 539, 542, 545,	
997	ALLENDALE, MI 49401			818, 834, 853, 880, 935	
998	STEALTHBITS TECHNOLOGIES INC	Technical Services	Fee & Expenses		84,000
999	55 HARRISTOWN RD, SUITE 106				
1000	GLENROCK, NJ 07452			107, 108	
1001	STEPAKA SOLUTIONS LLC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535,	721,297
1002	20 WALDEN WAY			556, 580, 851, 880, 903,	
1003	BOLTON, CT 06043			921	
1004	STRUCTURAL INTEGRITY ASSOC INC	Inspection Services	Fee & Expenses		120,631
1005	5215 HELLYER AVE, SUITE 210				
1006	SAN JOSE, CA 95138-1025			817, 834, 856, 863, 887	
1007	SUCCESS FACTORS INC	Consulting Services	Fee & Expenses	107, 108, 165, 500, 506,	53,061
1008	1500 FASHION ISLAND BLVD			535, 556, 580, 851, 880,	
1009	SAN MATEO, CA 94404			903, 921	
1010	SULLIVAN WARD ASHER & PATTON	Legal Services	Fee & Expenses		971,358
1011	258000 NORTHWESTERN HWY, BOX 22				
1012	SOUTHFIELD, MI 48037-0222			228, 513	
1013	SUNGARD AVAILABILITY SVCS LP	Professional Services	Fee & Expenses	107, 108, 500, 506, 535,	290,015
1014	680 E SWEDES FORD ROAD			556, 580, 851, 880, 903,	
1015	WAYNE, PA 19087			921	
1016	SUNGARD ENERGY SYSTEMS INC	Professional Services	Fee & Expenses		90,050
1017	601 WALNUT ST, SUITE 1010				
1018	PHILADELPHIA, PA 19106			501	
1019	SUNGARD INVESTOR ACCOUNTING	Professional Services	Fee & Expenses		63,762
1020	951 MARINERS ISLAND BLVD, #500				
1021	SAN MATEO, CA 94404			146, 923	
1022	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506,	3,481,843
1023	1095 CROOKS RD, STE 100			535, 556, 580, 851, 880,	
1024	TROY, MI 48084			903, 921	
1025	SUNVIEW SOFTWARE INC	Technical/ Consulting Services	Fee & Expenses		71,164
1026	10210 HIGHLAND MANOR DR, SUITE 275				
1027	TAMPA, FL 33610			588	
1028	SUPERIOR INVESTIGATIVE SERVICES	Professional Services	Fee & Expenses	107, 108, 228, 416, 580,	99,263
1029	1100 CORPORATE OFFICE DRIVE			818, 834, 874, 875, 880,	
1030	MILFORD, MI 48381			887, 889, 892, 902, 921	
1031	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535,	196,636
1032	7 WEST SQUARE LAKE ROAD			556, 580, 814, 830, 851,	
1033	BLOOMFIELD HILLS, MI 48302			880, 903, 921, 926, 930	
1034	SYNACTIVE, INC	Technical Services	Fee & Expenses		70,911
1035	950 TOWER LANE, SUITE 750				
1036	FOSTER CITY, CA 94404			107, 108	
1037	T&J LANDSCAPING & SNOW REMOVAL	Landscaping Services	Fee & Expenses		430,533
1038	35426 CORDELIA ST				
1039	CLINTON TOWNSHIP, MI 48035-2817			107, 108, 874, 887, 892	
1040	TC TECHNOLOGY/TADPOLE CARTESIA	Professional Services	Fee & Expenses	107, 108, 500, 506, 535,	85,992
1041	2231 FARADAY AVE, SUITE 140			556, 580, 851, 880, 903,	
1042	CARLSBAD, CA 92008			921	
1043	TECH ENVIRONMENTAL INC	Professional Services	Fee & Expenses		102,524
1044	303 WYMAN ST STE 295				
1045	WALTHAM, MA 02451			107, 108	
1046	TECHNOLOGY PARTNERS INTERNTL	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535,	2,083,377
1047	10055 GROGAN'S MILL RD, SUITE 200			556, 580, 851, 880, 903,	
1048	THE WOODLANDS, TX 77380			921	
1049					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1050	TELVENT USA CORPORATION	Consulting Services	Fee & Expenses	107, 108, 165, 500, 506,	271,886
1051	7000A HOLLISTER RD			535, 556, 580, 851, 880,	
1052	HOUSTON, TX 77040			903, 921	
1053	TESCO - AN ADVENT CO	Technical/ Services	Fee & Expenses	935	104,000
1054	925 CANAL ST				
1055	BRISTOL, PA 19007				
1056	THE BRATTLE GROUP INC	Consulting Services	Fee & Expenses	107, 108, 588. 880	213,339
1057	44 BRATTLE ST				
1058	CAMBRIDGE, MA 02138-3736				
1059	THE REHMANN GROUP	Audit Services	Fee & Expenses	923	51,000
1060	675 ROBINSON RD				
1061	JACKSON, MI 49204				
1062	THOMPSON & KNIGHT LLP	Professional Services	Fee & Expenses	107, 108, 500, 506, 535,	257,536
1063	333 CLAY ST, SUITE 3300			556, 580, 851, 880, 903,	
1064	HOUSTON, TX 77002-4499			921	
1065	THOMSON REUTERS (HEALTHCARE) INC	Professional Services	Fee & Expenses	107, 108, 143, 146, 923,	216,307
1066	777 E EISENHOWER PKY, SUITE 500			926	
1067	ANN ARBOR, MI 48108				
1068	THYSSENKRUPP ELEVATOR CORP	Engineering Services	Fee & Expenses	107, 108, 511	131,436
1069	35432 INDUSTRIAL RD				
1070	LIVONIA, MI 48150				
1071	TIME MANAGEMENT	Professional Services	Fee & Expenses	107, 108	75,667
1072	PO BOX 411				
1073	MATTAWAN, MI 49071				
1074	TLT-BABCOCK INC	Inspection Services	Fee & Expenses	512	348,982
1075	260 SPRINGSIDE DRIVE				
1076	AKRON, OH 44333-2433				
1077	TNS CUSTOM RESEARCH INC	Consulting Services	Fee & Expenses	182	285,800
1078	2700 OREGON RD				
1079	NORTHWOOD, OH 43619				
1080	TOSHIBA INTERNATIONAL CORP	Consulting/ Engineering Services	Fee & Expenses	107, 108	30,883,636
1081	101 MONTGOMERY FLR-23				
1082	SAN FRANCISCO, CA 94104				
1083	TQS RESEARCH INC	Consulting Services	Fee & Expenses	908, 921	83,692
1084	3600 MANSELL RD, STE 220				
1085	ALPHARETTA, GA 30022				
1086	TRACK STAR INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 500, 506, 535,	72,989
1087	8382 SENECA TURNPIKE			556, 580, 851, 880, 903,	
1088	NEW HARTFORD, NY 13413			921	
1089	TRUGREEN CHEMLAWN	Landscaping Services	Fee & Expenses	107, 108, 163, 184, 506,	1,949,059
1090	9077 PORTAGE INDUSTRIAL DR			543, 588, 594, 818, 853,	
1091	PORTAGE, MI 49024			856, 857, 880, 901, 921	
1092	TSK CONSULTING LLC	Professional Services	Fee & Expenses	107, 108, 163, 184, 417,	102,206
1093	118 KILKELLY ST			588, 552, 818, 878, 921,	
1094	EATON RAPIDS, MI 48827			935	
1095	UNDERWATER CONSTRUCTION CORP	Professional Services	Fee & Expenses	545	2,139,463
1096	110 PLAINS RD, PO BOX 699				
1097	ESSEX, CT 06426				
1098	UNITED CONVEYOR CORPORATION	Engineering Services	Fee & Expenses	107, 108, 512	145,682
1099	2100 NORMAN DR W				
1100	WAUKEGAN, IL 60085				
1101	UNIVERSAL CABLING SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 146, 163, 184,	374,057
1102	PO BOX 150530			500, 506, 511, 512, 513,	
1103	GRAND RAPIDS, MI 49515-0530			548, 580, 903, 921, 935	
1104	UPRR LLC	Professional Services	Fee & Expenses	146, 253, 921, 923	1,071,102
1105	450 SEVENTH AVE, SUITE # 1300				
1106	NEW YORK, NY 10123				
1107	URS CORPORATION GREAT LAKES	Consulting Services	Fee & Expenses	502, 537	66,594
1108	3950 SPARKS DR SE				
1109	GRAND RAPIDS, MI 49546				
1110	USIC LOCATING SERVICES INC	Professional Services	Fee & Expenses	107, 108, 165, 584, 585,	4,122,654
1111	PO BOX 713359			586, 587, 596, 874, 887,	
1112	CINCINNATI, OH 45271-3359			892	
1113	VALLEY CITY ENVIRONMENTAL SVCS	Professional Services	Fee & Expenses	107, 108, 163, 184, 500,	165,531
1114	1040 MARKET ST SW			502, 506, 510, 535, 542,	
1115	GRAND RAPIDS, MI 49503-4893			543, 556, 583, 592, 880	
1116	VALVE RECONDITIONING SERVICE	Inspection/ Testing Services	Fee & Expenses	107, 108, 154, 163, 232,	398,361
1117	17180 FRANCIS ST			512, 513, 514, 553	
1118	MELVINDALE, MI 48122				
1119	VENTYX ENERGY LLC	Professional Services	Fee & Expenses	107, 108, 146, 165, 416,	1,916,749
1120	3301 WINDY RIDGE PKWY			500, 506, 535, 556, 580,	
1121	ATLANTA, GA 30339-5618			851, 880, 903, 921, 923	
1122					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1123	VERIZON BUSINESS SERVICES	Telephone Services	Fee & Expenses	Various	3,414,556
1124	22001 LOUDOUN COUNTY PKWY				
1125	ASHBURN, VA 20147				
1126	VERIZON NETWORK INTEGRATION GRP	Professional Services	Fee & Expenses	107, 108, 165	600,813
1127	100 E ROYAL LANE, SUITE 300				
1128	IRVING, TX 75039				
1129	VERIZON SELECT SERVICES INC	Technical/ Maintenance Services	Fee & Expenses	107, 108, 417, 500, 506, 535, 556, 580, 851, 879, 880, 903, 921	1,096,266
1130	ONE TOWNE SQUARE				
1131	SOUTHFIELD, MI 48076				
1132	VERIZON WIRELESS	Telephone Services	Fee & Expenses	Various	1,389,049
1133	OPERATIONS SUPPORT, PO BOX 9058				
1134	DUBLIN, OH 43017				
1135	VMWARE INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	72,969
1136	3401 HILLVIEW AVE				
1137	PALO ALTO, CA 94304				
1138	W&D LANDSCAPING & SNOWPLOWING	Landscaping Services	Fee & Expenses	107, 108, 163, 184, 880	111,753
1139	34200 KELLY RD				
1140	CLINTON TWP, MI 48035				
1141	WALBRIDGE ALDINGER CO	Construction Services	Fee & Expenses	107, 108	13,037,156
1142	777 WOODWARD AVE, STE 300				
1143	DETROIT, MI 48226				
1144	WARNER NORCROSS & JUDD	Legal Services	Fee & Expenses	107, 108, 228, 923	493,090
1145	900 FIFTH THIRD CENTER				
1146	GRAND RAPIDS, MI 49503				
1147	WASHINGTON TAX GROUP LLC	Professional Services	Fee & Expenses	146, 184, 923	52,000
1148	300 NEW JERSEY AVE NW, SUITE 601				
1149	WASHINGTON, DC 20001				
1150	WASTE MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 163, 182, 184, 501, 502, 506, 583, 588, 818, 824, 853, 880, 935	1,154,239
1151	48797 ALPHA DR #150				
1152	WIXOM, MI 48393				
1153	WEATHERFORD INTERNATIONAL INC	Engineering Services	Fee & Expenses	832	136,485
1154	515 POST OAK BLVD, SUITE 600				
1155	HOUSTON, TX 77027				
1156	WEST INFORMATION PUBLISHING	Professional Services	Fee & Expenses	146, 228, 921, 923, 925	73,037
1157	PO BOX 6187				
1158	CAROL STREAM, IL 60197-6187				
1159	WHITE CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108	5,880,549
1160	PO BOX 249				
1161	CLINTON, IN 47842				
1162	WHITE PINE LAND CO INC	Consulting Services	Fee & Expenses	107	457,361
1163	4110 COPPER RIDGE DR, SUITE 255				
1164	TRAVERSE CITY, MI 49684				
1165	WILCOX PROFESSIONAL SERVICES LLC	Professional Services	Fee & Expenses	107, 108	56,268
1166	ONE MADISON AVE				
1167	CADILLAC, MI 49601				
1168	WILLIAMS & WORKS INC	Consulting/ Survey Services	Fee & Expenses	107, 108, 184	145,740
1169	549 OTTAWA AVENUE NW				
1170	GRAND RAPIDS, MI 49503				
1171	WILMAR ENGINEERING LTD	Engineering Services	Fee & Expenses	107, 108	50,850
1172	8535 KING MEMORIAL RD				
1173	MENTOR, OH 44060-7957				
1174	WINDROCK INC	Professional Services	Fee & Expenses	107, 108, 814, 816, 818, 830, 834, 850, 853, 861, 864	163,150
1175	1832 MIDPARK RD, SUITE 102				
1176	KNOXVILLE, TN 37921				
1177	WOLFGANG GERTKEMPER	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	186,815
1178	HEDDERICHSTRASS 45				
1179	FRANKFURT, 06 60594, GERMANY				
1180	WOOD GROUP POWER OPS WEST INC	Management Services	Fee & Expenses	232, 546	316,654
1181	12600 DEERFIELD PKWY, SUITE 315				
1182	ALPHARETTA, GA 30004				
1183	WORLEY PARSONS OF MICHIGAN INC	Engineering Services	Fee & Expenses	107, 108	11,002,392
1184	2675 MORGANTOWN RD				
1185	READING, PA 19607				
1186	WSI CORP	Professional Services	Fee & Expenses	107, 108, 506, 556, 580, 583, 588, 818, 824, 859	59,016
1187	400 MINUTEMAN RD				
1188	ANDOVER, MA 01810				
1189	XEROX CORPORATION	Maintenance Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	460,003
1190	1240 BEECH BAY DR				
1191	UNION CITY, MI 49094-8709				
1192	XMATTERS INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	199,197
1193	4457 WILLOW RD, STE 220				
1194	PLEASANTON, CA 94588				
1195	XTENSIBLE SOLUTIONS INC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	813,219
1196	6312 S FIDDLERS GREEN CIR, STE 210E				
1197	GREENWOOD VILLAGE, CO 80111				
1198	YAMMER INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 921	67,650
1199	410 TOWNSEND ST, SUITE 300				
1200	SAN FRANCISCO, CA 94107				
1201					498,936,459

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends			5. In columns (f) and (g) report the amount classified to		
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	837
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	823,119
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	242,511
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	8,968
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	819,495
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	22,820
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	20,415
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs		
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	18,136
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	43,904
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	11,457
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	476,462
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 49.9%	Professional Svcs		
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	38,221
16	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		
17	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	35,730
18	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	38,916
19	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
20	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
21	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	153,736
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	2,329
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					2,757,056

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) 04/16/12	Year of Report December 31, 2011			
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
non-operating income and the account(s) in which reported.		8. In column (k) indicate the pricing method (cost, per contract terms, etc.)				
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.						
7. In column (j) report the total.						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419		146	11,640	11,640	Full Cost	1
419	4	146	1,130	1,971	Full Cost	2
419	4,762	146,184	54,601,976	55,429,857	Full Cost	3
419	1,026	146	297,904	541,441	Full Cost	4
419	50	146	17,303	26,321	Full Cost	5
419	5,767	146	2,477,074	3,302,336	Full Cost	6
419	162	146	62,048	85,030	Full Cost	7
419	887	146	453,256	474,558	Full Cost	8
419		146	86,669	86,669	Full Cost	9
419	646	146	326,672	345,454	Full Cost	10
419	1,445	146	725,396	770,745	Full Cost	11
419	57	146	17,816	29,330	Full Cost	12
419	2,563	146	867,961	1,346,986	Full Cost	13
419		146	8,000	8,000	Full Cost	14
419	1,382	146	698,707	738,310	Full Cost	15
419		146	23,693	23,693	Full Cost	16
419		146	983,101	1,018,831	Full Cost	17
419	790	146	380,558	420,264	Full Cost	18
419		146	24,210	24,210	Full Cost	19
419		146	48,387	48,387	Full Cost	20
419	673	146	198,250	352,659	Full Cost	21
419	11	146	3,247	5,587	Full Cost	22
419		146	48,763	48,763	Full Cost	23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
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						43
						44
	20,225		62,363,761	65,141,042		

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) 04/16/12	Year of Report December 31, 2011	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Energy Corporation	Parent Company	Corporate Costs	426,923	9,452,114
2			Restricted Stock		
3					
4	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services	921	6,399
5					
6	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Administrative Services	921	8,106
7					
8	ES Services Company	Consumers Sub, 100%	Engineering Services		
9					
10	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	18,721,761
11					
12	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	20,661,348
13					
14	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	44,038,793
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					92,888,521

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) 04/16/12	Year of Report December 31, 2011	
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.				reported.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				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.
416	4,041	228	2,217	9,452,114	Full Cost	1
						2
						3
				8,616	Full Cost	4
						5
				8,106	Full Cost	6
						7
				4,041	Full Cost	8
						9
				18,721,761	Full Cost	10
						11
				20,661,348	Full Cost	12
						13
				44,038,793	Full Cost	14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
	4,041		2,217	92,894,779		

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) 04/16/12	Year of Report December 31, 2011
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) and (f) by month the systems' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long Term Firm Point to Point Reservations (g)	Other Long Term Firm Service (h)	Short Term Firm Point to Point Reservations (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for 1Q									
5	April									
6	May									
7	June									
8	Total for 2Q									
9	July									
10	August									
11	September									
12	Total for 3Q									
13	October									
14	November									
15	December									
16	Total for 4Q									
17	Total for YEAR									

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011	
ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)		
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0		
2	Generation (Excluding Station Use):			minus line 17)			
3	Steam	15,558,977	19	Transmission by others losses	0		
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	38,293,132		
5	Hydro-Conventional	425,409	21	DISPOSITION OF ENERGY			
6	Hydro-Pumped Storage	888,403	22	Sales to Ultimate Consumers			
7	Other	1,826,595		(Including Interdepartmental Sales)	33,602,986		
8	LESS Energy for Pumping	1,253,654	23	Requirements Sales for Resale			
9	Net Generation (Total of lines 3 thru 8)	17,445,730		(See instruction 4, page 311.)	290,801		
10	Purchases	20,847,402	24	Non-Requirements Sales For Resale			
11	Power Exchanges:			(See instruction 4, page 311.)	1,389,798		
12	Received		25	Energy furnished without charge			
13	Delivered		26	Energy used by the company (Electric			
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	18,296		
15	Transmission for other (Wheeling)		27	Total Energy Losses	2,991,251		
16	Received		28	TOTAL (Enter total of lines 22 thru			
17	Delivered			27) (MUST equal line 20)	38,293,132		
MONTHLY PEAKS AND OUTPUT							
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system 2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20. 3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the				amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale. 4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c). 5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).			
NAME of SYSTEM:							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)	
29	January	3,298,889	99,155	5336	24	1900	
30	February	2,907,616	74,050	5369	1	1900	
31	March	3,177,956	106,097	5014	3	2000	
32	April	2,943,221	195,556	4783	19	2000	
33	May	3,015,958	172,803	6454	31	1600	
34	June	3,288,796	147,353	7405	7	1600	
35	July	4,118,235	216,935	8306	21	1400	
36	August	3,692,247	206,176	7462	1	1600	
37	September	3,002,187	78,585	7003	2	1400	
38	October	2,864,876	101,516	4820	19	1900	
39	November	2,844,418	44,552	5342	29	1900	
40	December	3,138,733	70,282	5364	6	1900	
41	TOTAL	38,293,132	1,513,060				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/15/15		Year of Report December 31, 2011	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Cobb 4-5 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1956			
4	Year last unit was installed	1967		1957			
5	Total Installed cpcy. (max. generator name plate ratings in MW)	669.12		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	628		320			
7	Plant hours connected to load	8562		8169			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		320			
10	When limited by condenser water	615		312			
11	Average number of employees	140		100			
12	Net generation, exclusive of plant use-KWh	2,799,383,000		1,501,484,000			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	88,528,537		32,012,864			
15	Equipments costs	415,220,236		165,937,019			
16	Asset Retirement Costs	-		-			
17	Total cost	505,698,461		198,063,174			
18	Cost per KW of Installed capacity (line 5)	755.7665		633.8022			
19	Production Expenses: Oper., Supv., & Engr.	2,704,789		1,142,820			
20	Fuel	93,904,426		43,578,178			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,058,988		2,661,469			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,033,015		1,833,944			
26	Misc. steam (or nuclear) power expenses	2,145,884		1,596,764			
27	Rents	-		-			
28	Allowances	2,394		1,210			
29	Maintenance Supervision and Engineering	1,302,349		437,427			
30	Maintenance of structures	2,328,852		780,653			
31	Maintenance of boiler (or reactor) plant	11,446,496		5,950,829			
32	Maintenance of electric plant	8,037,737		5,659,137			
33	Maintenance of Misc. steam (or nuclear) plant	641,465		934,463			
34	Total Production Expenses	126,606,395		64,576,894			
35	Expenses per net KWh	0.0452		0.0430			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil		Coal	Gas	
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Tons	Barrels		Tons	Mcf	
38	Quantity (units) of fuel burned	1474628	9199		822617	150073	
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	19179274	5838000		18540350	1023000	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	66.551	117.613		53.79	6.345	
41	Avg. cost of fuel per unit burned	61.359	117.613		49.519	6.345	
42	Avg. cost of fuel burned per million Btu	3.199	20.146		2.671	6.202	
43	Avg. cost of fuel burned per KWh net gen.	0.0327	0.000		0.0271	0.000	
44	Avg. Btu per KWh net generation	10252.000	0.000		10260.000	0.000	

Name of Respondent Consumers Energy Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)									
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.					functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.				
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.					12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.				
Plant Name: Whiting (d)			Plant Name: Karn 1 & 2 (e)			Plant Name: Karn 3 & 4 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1952			1959			1975			3
1953			1961			1977			4
345.31			544.00			1402.25			5
320			517			1028			6
8760			8421			603			7
0			0			0			8
328			515			1276			9
325			514			1276			10
99			123			66			11
1,596,340,800			2,688,981,000			119,098,000			12
474,999			178,947			50,886			13
29,458,808			55,271,143			36,472,779			14
146,855,177			566,127,176			255,729,339			15
-			-			-			16
176,788,984			621,577,266			292,253,004			17
511.9718			1,142.6053			208.4172			18
2,050,187			2,351,770			1,734,016			19
58,653,391			96,566,755			14,513,271			20
-			-			-			21
2,505,766			1,869,619			1,258,374			22
-			-			-			23
-			-			-			24
838,985			1,786,978			1,238,023			25
1,779,585			1,891,289			1,014,288			26
-			-			-			27
1,254			744			327			28
1,471,190			1,355,024			1,356,172			29
1,411,807			1,427,402			1,076,547			30
5,871,357			9,440,060			1,762,768			31
2,594,877			1,715,498			1,127,319			32
180,685			86,227			423,719			33
77,359,084			118,491,366			25,504,824			34
0.0485			0.0441			0.2141			35
Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
									37
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		38
942715	19400		1439864	41485	41278	1768193	24306		39
18090891	5880000		18839617	5796000	1025000	1007622	6277391		40
59.472	131.691		65.626	131.729	10.953	7.501	0		41
57.244	131.691		59.479	131.729	10.953	7.501	44.142		42
3.164	22.396		3.1571	22.728	10.686	7.444	7.032		43
0.0339	0		0.0321	0.001	0.000	0.250	0.1849		44
10789.000	0.000		10263.000	0.000	0.000	0.000	19534.000		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/15/15		Year of Report December 31, 2011	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock 7 & 8 (b)		Plant Name: BCCobb 1-3 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1955		1948			
4	Year last unit was installed	1958		1950			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	312.50		207.00			
6	Net Peak Demand on Plant-MW (60 minutes)	309		0			
7	Plant hours connected to load	8519		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	310		0			
10	When limited by condenser water	310		0			
11	Average number of employees	117		0			
12	Net generation, exclusive of plant use-KWh	1,775,643,000		-			
13	Cost of plant: Land and Land Rights	144,060		-			
14	Structures and Improvements	33,901,752		62,857			
15	Equipments costs	143,395,145		24,925,086			
16	Asset Retirement Costs	-		-			
17	Total cost	177,440,957		24,987,943			
18	Cost per KW of Installed capacity (line 5)	567.8111		120.7147			
19	Production Expenses: Oper., Supv., & Engr.	2,225,444		10,709			
20	Fuel	57,932,780		-			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	1,812,050		230,042			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	1,731,728		184,402			
26	Misc. steam (or nuclear) power expenses	5,409,653		944			
27	Rents	-		-			
28	Allowances	1,468		-			
29	Maintenance Supervision and Engineering	1,354,942		3,352			
30	Maintenance of structures	1,360,179		13,833			
31	Maintenance of boiler (or reactor) plant	4,928,902		14,316			
32	Maintenance of electric plant	861,613		42,063			
33	Maintenance of Misc. steam (or nuclear) plant	(13,197)		2,764			
34	Total Production Expenses	77,605,562		502,425			
35	Expenses per net KWh	0.0437		0			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Gas			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Mcf			
38	Quantity (units) of fuel burned	932233	4439	102912			
	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal.						
39	of oil, or per Mcf of gas) (give unit if nuclear)	18921261	5781762	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	63.017	133.838	10.327			
41	Avg. cost of fuel per unit burned	59.068	133.838	10.327			
42	Avg. cost of fuel burned per million Btu	3.122	23.148	10.327			
43	Avg. cost of fuel burned per KWh net gen.	0.0311	0.000	0.001			
44	Avg. Btu per KWh net generation	10040	0.000	0.000			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Campbell 3 (Total) (d)	Plant Name: Campbell 3 (CECo) (e)	Plant Name: Zeeland (f)	Line No.
Steam	Steam	Gas Turbine/Steam	1
Conventional	Conventional	Outdoor	2
1980	1980	2001	3
1980	1980	2002	4
916.76	855.43	968.15	5
838	781	854	6
8738	8738	4379	7
0	0	0	8
835	779	935	9
825	770	935	10
145	0	23	11
5,618,920,000	5,170,971,000	1,820,460,500	12
1,748,580	1,748,580	1,372,614	13
203,713,897	203,969,349	24,532,654	14
850,229,439	852,660,782	330,732,465	15
-	-	-	16
1,055,691,916	1,058,378,711	356,637,733	17
1,151.5467	1,237.2476	368.3703	18
-	2,658,342	403,760	19
-	142,690,494	62,042,344	20
-	-	-	21
-	2,328,048	-	22
-	-	-	23
-	-	-	24
-	1,483,621	467,127	25
-	1,875,142	3,027,189	26
-	-	-	27
-	1,873	70	28
-	1,413,579	334,086	29
-	1,356,205	922,522	30
-	6,638,672	-	31
-	1,238,355	3,951,940	32
-	313,790	-	33
-	161,998,121	71,149,038	34
0	0.0313	0.0391	35
	Coal	Oil	Gas
	Tons	Barrels	Mcf
	2928027	8519	13536663
	17751823	5838000	1018043
	49.518	120.414	4.579
	47.3167	120.414	4.579
	2.6654	20.6259	4.498
	0.0268	0.000	0.0341
	10052.000	0.000	7571.000

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock (b)		Plant Name: Thetford (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1968		1970			
4	Year last unit was installed	1969		1971			
5	Total installed cpcty. (max. generator name plate ratings in MW)	18.59		222.07			
6	Net Peak Demand on Plant-MW (60 minutes)	0		78			
7	Plant hours connected to load	0		140			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	0		73			
10	When limited by condenser water	0		73			
11	Average number of employees	0		6			
12	Net generation, exclusive of plant use-KWh	-		1,637,340			
13	Cost of plant: Land and Land Rights	-		126,315			
14	Structures and Improvements	4,512		322,483			
15	Equipments costs	1,608,844		25,726,473			
16	Asset Retirement Costs	-		-			
17	Total cost	1,613,356		26,175,271			
18	Cost per KW of Installed capacity (line 5)	86.7862		117.8695			
19	Production Expenses: Oper., Supv., & Engr.	23,699		23,699			
20	Fuel	-		410,341			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	9,385		192,530			
26	Misc. steam (or nuclear) power expenses	8,487		9,495			
27	Rents	-		-			
28	Allowances	-		10			
29	Maintenance Supervision and Engineering	23,699		23,699			
30	Maintenance of structures	2,040		65,887			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	3,116		425,003			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	70,426		1,150,664			
35	Expenses per net KWh	0		0.7028			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas		Gas			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Mcf		Mcf			
38	Quantity (units) of fuel burned			54727			
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)			1007053			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year			7.498			
41	Avg. cost of fuel per unit burned			7.498			
42	Avg. cost of fuel burned per million Btu			7.445			
43	Avg. cost of fuel burned per KWh net gen.			0.251			
44	Avg. Btu per KWh net generation			33657.000			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Whiting (d)	Plant Name: Morrow (e)	Plant Name: Gaylord (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1968	1966	3
1968	1969	1968	4
18.59	36.00	82.59	5
0	27	44	6
0	39	181	7
0	0	0	8
0	0	14	9
0	0	14	10
0	0	5	11
-	519,100	3,404,000	12
-	-	14,936	13
93,572	12,154	256,330	14
1,642,907	3,459,610	6,986,806	15
-	-	-	16
1,736,479	3,471,764	7,258,072	17
93,4093	96,4379	87,8808	18
23,699	17,781	19,365	19
-	75,228	891,347	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
10,516	37,331	51,661	25
8,487	2,249	2,249	26
-	-	-	27
-	-	-	28
23,756	17,781	18,156	29
2,040	3,381	60,999	30
-	-	-	31
52,597	68,210	335,992	32
-	-	-	33
121,095	221,961	1,379,769	34
0.00	0.4276	0.4053	35
oil	Gas	Gas	36
	Mcf	Mcf	37
	9302	61952	38
	1000753	1000000	39
	8.087	14.297	40
	8.087	14.297	41
	8.081	14.297	42
	0.1449	0.2602	43
	17933.000	18200.000	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Straits (b)		Plant Name: Campbell (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1969		1968			
4	Year last unit was installed	1969		1968			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	20.00		18.59			
6	Net Peak Demand on Plant-MW (60 minutes)	9		17			
7	Plant hours connected to load	84		7			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	10		19			
10	When limited by condenser water	10		19			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	505,300		68,300			
13	Cost of plant: Land and Land Rights	4,694		-			
14	Structures and Improvements	50,816		33,688			
15	Equipments costs	2,099,325		1,715,939			
16	Asset Retirement Costs	-		-			
17	Total cost	2,154,835		1,749,627			
18	Cost per KW of Installed capacity (line 5)	107.7418		94.1166			
19	Production Expenses: Oper., Supv., & Engr.	17,781		17,781			
20	Fuel	169,111		22,331			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	19,274		10,583			
26	Misc. steam (or nuclear) power expenses	2,249		2,249			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	17,781		17,781			
30	Maintenance of structures	4,119		2,130			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	20,159		39,192			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	250,474		112,047			
35	Expenses per net KWh	0.4957		1.6405			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas			Oil		
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Mcf			Barrels		
38	Quantity (units) of fuel burned	9476			184		
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	1000000			5834737		
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	17.709			121.296		
41	Avg. cost of fuel per unit burned	17.709			121.296		
42	Avg. cost of fuel burned per million Btu	17.709			20.792		
43	Avg. cost of fuel burned per KWh net gen.	0.3321			0.327		
44	Avg. Btu per KWh net generation	18753.000			15725.000		

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
402	20	b	JHC 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,151,197		
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,890,790		
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,133,691		
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$4,442,435		
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$177,673		
402	28	b,c	Expenses from Account 509		
403	28	d,e,f	Expenses from Account 509		
403.1	1	d	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2011.		
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,210,538		
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$2,535,192		
402.1	28	b	Expenses from Account 509		
402.3	28	c	Expenses from Account 509		
403.1	28	e	Expenses from Account 509		
403.1	20	f	Zeeland includes ash, fuel handling and other non-fuel clause expenses in the amount of \$55,536		
402-402.3	34	a-f	The expenses for these plants were adjusted to include an allocation of support costs to the plant units.		

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.		3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.		
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No. 2599 Plant name: HODENPYL (c)	
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional	
3	Year originally constructed	1931	1925	
4	Year last unit was installed	1931	1925	
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19.00	
6	Net peak demand on plant-megawatts (60 minutes)	35	13	
7	Plant hours connected to load	6,411	8,630	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	18	
10	(b) under the most adverse oper. conditions	4	2	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	98,523,000	43,236,000	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	804,207	2,361,038	
16	Reservoirs, Dams, and Waterways	5,624,150	5,000,763	
17	Equipment costs	7,417,063	2,059,079	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,174,097	9,461,101	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	449.6858	497.9527	
22	Production Expenses:			
23	Operation Supervision and Engineering	86,428	76,436	
24	Water for power	69,869	32,849	
25	Hydraulic Expenses	54,917	75,034	
26	Electric Expenses	118,523	148,749	
27	Misc. Hydraulic Power Generation Expenses	54,054	32,466	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	36,054	35,830	
30	Maintenance of Structures	39,408	10,155	
31	Maintenance of Reservoirs, Dams and Waterways	146,939	184,273	
32	Maintenance of Electric Plant	86,868	9,143	
33	Maintenance of Misc. Hydraulic Plant	12,182	28,591	
34	Total Production Expenses (Total lines 23 thru 33)	705,242	633,526	
35	Expenses per net KWh	0.0072	0.0147	

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."		6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment.	
FERC Licensed Project No. 2580 Plant Name: TIPPY (d)	FERC Licensed Project No. _____ Plant Name: _____ (e)	FERC Licensed Project No. _____ Plant Name: _____ (f)	Line No.
Run-of-River			1
Conventional			2
1,918			3
1,918			4
20.10			5
17			6
8,757			7
			8
21			9
5			10
7			11
56,852,000			12
			13
4,380			14
675,742			15
4,934,865			16
2,280,452			17
0			18
0			19
7,895,439	0	0	20
392,8079			21
			22
77,239			23
34,742			24
184,973			25
143,012			26
45,065			27
0			28
35,830			29
26,728			30
94,159			31
77,677			32
80,891			33
800,316	0	0	34
0.0141			35

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
406-407	34	b - d	The expenses for these plants were adjusted to include an allocation of support costs to the plant units.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.		4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses.	
Line No.	Item (a)	FERC Licensed Project No.2680 Plant Name: LUDINGTON (Total) (b)	
1	Type of Plant Construction (Conventional or Outdoor)	Conventional	
2	Year Originally Constructed	1973	
3	Year Last Unit was Installed	1973	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	1,979	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,869	
6	Plant Hours Connected to Load While Generating	3,790	
7	Net Plant Capability (In megawatts)	1,871	
8	Average Number of Employees	40	
9	Generation Exclusive of Plant Use-KWh	2,367,503,000	
10	Energy Used for Pumping-KWh	3,312,520,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(945,017,000)	
12	Cost of Plant		
13	Land and Land Rights	4,546,910	
14	Structures and Improvements	41,278,743	
15	Reservoirs, Dams and Waterways	213,472,000	
16	Water Wheels, Turbines, and Generators	92,236,654	
17	Accessory Electric Equipment	16,707,379	
18	Miscellaneous Powerplant Equipment	4,300,232	
19	Roads, Railroads, and Bridges	3,436,337	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	375,978,255	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	189.9840	
23	Production Expenses		
24	Operation Supervision and Engineering		
25	Water for Power		
26	Pumped Storage Expenses		
27	Electric Expenses		
28	Miscellaneous Pumped Storage Power Generation Expenses		
29	Rents		
30	Maintenance Supervision and Engineering		
31	Maintenance of Structures		
32	Maintenance of Reservoirs, Dams, and Waterways		
33	Maintenance of Electric Plant		
34	Maintenance of Miscellaneous Pumped Storage Plant		
35	Production Exp. Before Pumping Exp. (Total of lines 24 thru 34)		
36	Pumping Expenses		
37	Total Production Expenses (Enter Total of lines 35 and 36)		
38	Expenses per KWh (Enter result of line 37 ÷ line 9)		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
classified as "Other Power Supply Expenses." 6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes. 7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36, and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the		estimated amounts of energy from each station or other source that individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.	
FERC Licensed Project No. 2680 Plant Name: LUDINGTON (CECo %) (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional			1
1973			2
1973			3
1,009			4
957			5
2,654			6
954			7
			8
888,403,000			9
1,253,654,000			10
(365,251,000)	0	0	11
			12
2,290,346			13
18,708,369			14
96,787,877			15
45,173,263			16
7,878,149			17
2,110,172			18
1,544,624			19
			20
174,492,800	0	0	21
172.9364			22
			23
326,965			24
874,290			25
1,408,312			26
684,535			27
324,347			28
6,342			29
136,898			30
187,454			31
237,570			32
1,452,213			33
1,121,623			34
6,760,549	0	0	35
33,768,849			36
40,529,398	0	0	37
0.0456			38

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
408		b	The Ludington Project is jointly owned by joint licensees Consumers Energy Company and The Detroit Edison Company. Consumers Energy Company is the operator of the project. Information in column (b), Lines 1 through 22, is for entire plant. Information on page 409 column (c), Lines 4 through 11, reflects Consumers Energy Company's 51% undivided interest in the Plant. Lines 13 through 38 reflect the costs and expenses of the Plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2011.		
409	35	c	The expense was adjusted to include an allocation of support costs to the plant unit.		

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011			
GENERATING PLANT STATISTICS (Small Plants)						
1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.		
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity- Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydraulic:					
2	Foote - FPC #2436	1918	9.00	8.8	28,445,000	4,533,505
3	Cooke - FPC #2450	1911	9.00	7.1	24,995,000	3,615,394
4	Five Channels - FPC #2453	1912	6.00	6.3	22,788,000	3,879,818
5	Loud - FPC #2449	1913	4.00	4.9	17,181,000	3,305,950
6	Alcona - FPC #2447	1924	8.00	8.3	25,882,000	3,922,528
7	Mio - FPC #2448	1916	4.96	4.4	13,782,000	4,708,530
8	Croton - FPC #2468	1907	8.85	8.1	38,806,000	9,406,632
9	Rogers - FPC #2451	1906	6.76	7.5	27,293,000	7,647,792
10	Webber - FPC #2566	1907	4.30	3.1	14,483,000	8,067,211
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.1	12,127,000	3,002,870
12						
13						
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011			
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403. 4. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 5. If any plant is equipped with combinations of		steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
503,723	317,727		267,551			1
401,710	366,043		181,711			2
646,636	283,735		241,132			3
826,487	248,728		124,620			4
490,316	275,956		196,610			5
949,300	295,487		219,332			6
1,062,896	369,662		329,155			7
1,131,330	329,303		329,896			8
1,876,096	330,032		371,751			9
1,177,596	272,023		250,224			10
						11
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2011
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
411		h & j	The expenses for these plants were adjusted to include an allocation of support costs to the plant units.

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) 04/16/12		Year of Report December 31, 2011	
GENERATING MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service from Service, Sold, or Leased to Others During Year 1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Ludington Pumped Storage	Plant Upgrade	300	2014	2019		
9							
10							
11							
12							
13							
14							
Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15	Lake Winds Cross Winds Wind Farm	Mason County	Wind	100		2012	
16		Huron & Tuscola Cou.	Wind	150		2014	
17		Unknown location	Wind	100		2022	
18							
19							
20							
21							
D. New Units In Existing Plants Scheduled for or Under Construciton							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
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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) 04/16/12	Year of Report December 31, 2011				
STEAM ELECTRIC GENERATING PLANTS							
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not</p>							
BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
3			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
4	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
5			1-1949 (2)	Gas	950	900	600
6			1-1949 (2)	Gas	950	900	600
7			1-1956	Coal-Pulverized	2,300	1050/1000	1,050
8			1-1957	Coal-Pulverized	2,300	1050/1000	1,050
9	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
10			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
11			1-1975	Crude & Residual & Natural Gas	2,250	955/955	4,625
12			1-1977	Crude, Residual Natural Gas	2,250	955/955	4,625
13	J C Weadock	Essexville	1-1955	Coal-Pulverized	2,300	1050/1000	1,050
14			1-1958	Coal-Pulverized	2,300	1050/1000	1,050
15	J R Whiting	Near Erie	1-1952	Coal-Pulverized	1,650	1000/1000	690
16			1-1952	Coal-Pulverized	1,650	1000/1000	690
17			1-1953	Coal-Pulverized	1,650	1000/1000	850
18	Zeeland	Zeeland	1-2002	Combined Cycle	2,101	1050	660
19	See Note (1) and (2) on Page 413A.1						
20	* Primary system pressure ** Steam generator output						

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) 04/16/12		Year of Report December 31, 2011			
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment						and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.						
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)												
Year In- stalled	TURBINES <i>include both ratings for boiler and turbine generator of dual-rated installations</i>				GENERATORS NAME PLATE Rating in Kw						Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega- Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0	1,540.2	1
					97.4+	132.5	25.0	45.0	0.85	16.0		2
												3
												4
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		5
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0		6
												7
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		8
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		9
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		10
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		11
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		12
												13
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		14
					108.8	136	25.0	45.0	0.85			15
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		16
					108.8	136	25.0	45.0	0.85			17
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		18
												19
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	1,946.30	20
												21
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		22
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	312.6	23
												24
												25
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		26
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		27
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	345.5	28
												29
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0	590.8	30
												31
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												32
												33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
413 A		C	(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.	
413 A		C	(2) B.C. Cobb units 1-3 are name plate rated at 69 mw each. With 3 units running, the combined plant output is common header limited to 183mw. These units have been in moth balled status with FERC as of April 3, 2009.	

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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) 04/16/12	Year of Report December 31, 2011				
HYDROELECTRIC GENERATING PLANTS							
<p>1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plant or portion thereof for which the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p>							
Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels (In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	Hardy	Newaygo County,	Muskegon	Attended*	Vert F	1931	100'
2		Big Prairie Township			Vert F	1931	100'
3					Vert F	1931	100'
4							
5	Hodenpyl	Wexford County,	Manistee	Attended*	Vert F	1925	67.5'
6		Springville Township			Vert F	1925	67.5'
7							
8	Tippy	Manistee County,	Manistee	Attended*	Vert F	1918	57.5'
9		Dickson Township			Vert F	1918	57.5'
10					Vert F	1918	57.5'
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37		*Part-time attendance					

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Fre- quency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts) (q)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
99'	163.6	14,800	1931	7.5	3	60	10	1		1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	14,800	1931	7.5	3	60	11.52	1	30	3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1		5
62'	120	12,000	1925	7.5	3	60	9.5	1	19	6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20	10
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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) 04/16/12		Year of Report December 31, 2011		
PUMPED STORAGE GENERATING PLANTS								
1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.				3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i> . 4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any				
Line No.	Name of Plant	Location	Name of Stream	Water Wheels of Hydraulic Turbines/Pumps <i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)</i>				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	363.6' (3)	353'
2					Vert F	1973	363.7'	353'
3					Vert F	1973	363.7'	353'
4					Vert F	1973	363.7'	353'
5					Vert F	1973	363.7'	353'
6					Vert F	1973	363.7'	353'
7					Vert F	1973	363.7'	353'
8								
9	<p>(1) Respondent and the Detroit Edison Company, a nonassociated company, are co-owners, as tenants in common, of the Ludington Pumped Storage Plant with Respondent having a 51% undivided interest and Detroit Edison a 49% undivided interest. A license for Project No 2680 has been issued by the Federal Power Commission to the two companies as joint licensees. The project includes the pumped storage plant, substation and certain transmission facilities. Respondent is operator of the plant and is responsible for operation and maintenance, except that operating agreement specifies that mutual agreement be sought on major operation and maintenance matters pertaining to the plant. Respondent and Detroit Edison are entitled to 51% and 49%, respectively, of the generating capacity and energy output of the plant with pumping energy being supplied in the same percentages.</p> <p>Operation, maintenance and other expenses of the project are shared by Respondent and Detroit Edison, 51% and 49%, respectively.</p> <p>Expense accounts affected are hydraulic power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</p> <p>(2) All units are reversible pump/turbines.</p> <p>(3) Gross Static Head pond full with average lake level for 2011 of 578.50'.</p>							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011			
PUMPED STORAGE GENERATING PLANTS (Continued)									
generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses				and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether					
SEPARATE MOTOR-DRIVEN PUMPS									
RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre- quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
	None								1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

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) 04/16/12		Year of Report December 31, 2011	
PUMPED STORAGE GENERATING PLANTS (Continued)							
lessee is an associated company. contemplated. 6. Designate any plant or equipment, owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are							
Line No.	GENERATORS OR GENERATOR/MOTORS <i>(In column (v) designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)
	Year Installed (r)	Voltage (s)	Phase (t)	Fre- quency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	6	1,978.80
2					329.8 MW		
3					0.85 Power Factor		
4							
5							
6							
7							
8							
9							
10							
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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) 04/16/12		Year of Report December 31, 2011	
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS							
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>				
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)	
1	Gaylord	Gaylord	Gas-Turbine	1966	Open	Direct Connected	
2			Gas-Turbine	1968	Open	Direct Connected	
3							
4	Campbell	West Olive	Gas-Turbine	1968	Open	Direct Connected	
5							
6	Morrow	Comstock	Gas-Turbine	1968	Open	Direct Connected	
7			Gas-Turbine	1969	Open	Direct Connected	
8							
9	Weadock(a)	Essexville	Gas-Turbine	1968	Open	Direct Connected	
10							
11	Whiting (a)	Near Erie	Gas-Turbine	1968	Open	Direct Connected	
12							
13	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected	
14							
15	Thetford(a)	North of Flint	Gas-Turbine	1970	Open	Direct Connected	
16			Gas-Turbine	1971	Open	Direct Connected	
17							
18	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected	
19							
20							
21							
22	NOTE:						
23	(a) Whiting A, Weadock A and Thetford 1, 2, 5, 6, 7						
24	are Mothballed as of October 14, 2010						
25							
26							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
(details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual				rent and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)		
		1966	13.8	3	60	16.0	4	1
		1968	13.8	3	60	18.6	1	2
								3
		1968	13.8	3	60	18.6	1	4
								5
		1968	13.8	3	60	18.0	1	6
		1969	13.8	3	60	18.0	1	7
								8
		1968	13.8	3	60	18.6	1	9
								10
		1968	13.8	3	60	18.6	1	11
								12
		1969	13.8	3	60	20	1	13
								14
		1970	13.8	3	60	33.6	4	15
		1971	13.8	3	60	17.6	5	16
								17
		2001	18.0	3	60	188.7	2	18
								19
								20
								21
								22
								23
								24
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011		
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, <i>Nonutility Property</i>.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or</p>				<p>steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state</p>				
Line No.	DESIGNATION		VOLTAGE <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
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13								
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31								
32	TOTAL					0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
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TRANSMISSION LINE STATISTICS (Continued)							
<p>whether expenses with respect to such structures are included in the expenses reported for the line designated.</p> <p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not</p>				<p>the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
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	0	0	0	0	0	0	0	32

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/12		Year of Report December 31, 2011	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these			
2. Provide separate subheadings for overhead and							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
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TRANSMISSION LINES ADDED DURING YEAR (Continued)								
columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-				note, and costs of Underground Conduit in col. (m) 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	
								1
								2
								3
								4
								5
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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) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.			4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f). 5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.		
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	138	24.9	7.2
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46	12.47	
3	ACME - ACME TWP	HV Distrib Unattended	140	46	
4	AGNEW - GRAND HAVEN TWP	Distrib Unattended	46	8.32	7.2
5	ALABAMA - SWAN CREEK TWP	Distrib Unattended	46	8.32	
6	ALAMO - ALAMO TWP	Distrib Unattended	46	24.9	
7	ALBER - BATTLE CREEK TWP	Distrib Unattended	46	8.32	7.2
8	ALBER - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
9	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	138	4.8	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4	24.9	7.2
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4	24.9	
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4	24.9	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4	24.9	7.2
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46	12.47	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138	24.9	
16	ALDRICH - FLINT	Distrib Unattended	46	8.32	7.2
17	ALGER - MOFFITT TWP	Distrib Unattended	138	24.9	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	138	46	
19	ALLENDALE - ALLENDALE TWP	Distrib Unattended	46	8.32	7.2
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138	46	
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138	46	
22	ALPINE - ALPINE TWP	Distrib Unattended	138	12.47	7.2
23	ALPINE - ALPINE TWP	Distrib Unattended	138	12.47	
24	ALTO - LOWELL TWP	Distrib Unattended	46	8.32	
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138	46	7.2
26	AMBER - MARQUETTE TWP	HV Distrib Unattended	138	46	
27	AMPERSEE - KALAMAZOO	Distrib Unattended	46	8.32	
28	ANGELL - ACME TWP	Distrib Unattended	46	12.47	7.2
29	ANTRIM - ELK RAPIDS TWP	Distrib Unattended	46	12.47	
30	APPLE - EGELSTON TWP	Distrib Unattended	46	8.32	
31	APPLE - EGELSTON TWP	Distrib Unattended	46	12.47	7.2
32	APPLETON - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47	7.2
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138	12.47	
36	ASHLEY - ELBA TWP	Distrib Unattended	46	8.32	
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32	7.2
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32	
39	ASYLUM - FLINT	Distrib Unattended	46	13.8	
40	ATHENS - ATHENS TWP	Distrib Unattended	46	8.32	7.2

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SUBSTATIONS (Continued)							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	50.00	1					3
	12.50	1					4
	6.25	1					5
	12.50	1					6
	13.25	2					7
							8
	14.50	5					9
							10
							11
							12
							13
	5.00	1					14
	10.00	1					15
	12.50	1					16
	12.50	1					17
	30.00	1					18
	6.25	1					19
	50.00	1					20
	30.00	1					21
	25.00	2					22
							23
	12.50	1					24
	90.00	2					25
							26
	12.50	1					27
	2.50	1					28
	6.25	1					29
	18.75	2					30
							31
	12.50	1					32
	4.00	2					33
							34
	10.00	1					35
	3.13	1					36
	13.25	2					37
							38
	20.00	1					39
	6.25	1					40

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SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ATHERTON - BURTON TWP	Distrib Unattended	46	8.32	
2	ATLAS - ATLAS TWP	Distrib Unattended	46	8.32	
3	ATWATER - TEXAS TWP	Distrib Unattended	46	8.32	
4	ATWATER - TEXAS TWP	Distrib Unattended	46	24.9	
5	AU GRES - SIMS TWP	Distrib Unattended	46	12	
6	AU GRES - SIMS TWP	Distrib Unattended	46	12	
7	AUBURN - WILLIAMS TWP	Distrib Unattended	46	8.32	
8	AUGUSTA - ROSS TWP	Distrib Unattended	46	8.32	
9	AUSTIN - PORTAGE TWP	Distrib Unattended	46	8.32	
10	BACKUS - BACKUS TWP	Distrib Unattended	138	24.9	
11	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
12	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
13	BAILEY - CASNOVIA TWP	Distrib Unattended	46	8.32	
14	BALCOM - READING	Distrib Unattended	46	8.32	
15	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46	8.32	
16	BALLENGER - FLINT	Distrib Unattended	46	8.32	
17	BALLENGER - FLINT	Distrib Unattended	46	8.32	
18	BALZER - ONONDAGA TWP	Distrib Unattended	46	24.9	
19	BARD ROAD - SAGE TWP	HV Distrib Unattended	138	46	4.8
20	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
21	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
22	BARNUM CREEK - NEWTON	Distrib Unattended	138	8.32	
23	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	4.8
24	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	7.2
25	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	138	46	4.8
26	BASS LAKE - RIVERTON TWP	Distrib Unattended	46	8.32	
27	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138	46	4.8
28	BATES - WHITE WATER TWP	Distrib Unattended	46	12.47	
29	BATH - BATH TWP	Distrib Unattended	46	8.32	
30	BATTEESE - HENRIETTA TWP	Distrib Unattended	46	24.9	
31	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
32	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
33	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
34	BAY HARBOR - RESORT TWP	Distrib Unattended	46	12.47	
35	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
36	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
37	BAYBERRY - BYRON TWP	Distrib Unattended	138	12.47	
38	BEADLE - EMMET TWP	Distrib Unattended	46	8.32	
39	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	46	4.8
40	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	25.00	2					3
							4
	5.00	2					5
							6
	10.00	1					7
	6.25	1					8
	12.50	1					9
	12.50	1					10
	25.00	2					11
							12
	2.50	1					13
	2.50	1					14
	6.25	1					15
	22.50	2					16
							17
	5.00	1					18
	30.00	1					19
	25.00	2					20
							21
	20.00	1					22
	87.50	2					23
							24
	40.00	1					25
	3.13	1					26
	40.00	1					27
	12.50	1					28
	6.25	1					29
	12.50	1					30
	18.75	2					31
							32
	12.50	1					33
	6.25	1					34
	60.00	2					35
							36
	20.00	1					37
	6.25	1					38
	260.00	5					39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
2	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	46	4.8
3	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
4	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46	12.47	
5	BEAVER - BEAVER TWP	Distrib Unattended	46	8.32	
6	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138	46	4.8
7	BEAVERTON - TOBACCO TWP	Distrib Unattended	46	8.32	
8	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
9	BECKER - EGELSTON TWP	Distrib Unattended	138	12.47	
10	BEDFORD - BEDFORD TWP	Distrib Unattended	46	8.32	
11	BEECH NUT - FILLMORE TWP	Distrib Unattended	46	12.47	
12	BEECHER - MADISON TWP	HV Distrib Unattended	46	12.47	
13	BEECHER - MADISON TWP	HV Distrib Unattended	46	8.32	
14	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
15	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
16	BEERS - GAINES TWP	Distrib Unattended	46	8.32	
17	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138	46	7.2
18	BEHNKE - COLDWATER TWP	Distrib Unattended	46	8.32	
19	BELDING - EUREKA TWP	Distrib Unattended	46	8.32	
20	BELKNAP - OVERISEL TWP	Distrib Unattended	46	8.32	
21	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138	24.9	
22	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46	8.32	
23	BELLAIRE - KEARNEY TWP	Distrib Unattended	46	12.47	
24	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46	5.04	
25	BELSAY - BURTON TWP	Distrib Unattended	46	8.32	
26	BENNETT - MERIDIAN TWP	Distrib Unattended	46	8.32	
27	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138	24.9	
28	BENTHEIM - OVERISEL TWP	Distrib Unattended	46	8.32	
29	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	4.8
30	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	7.2
31	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46	8.32	
32	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
33	BIL MAR - OLIVE TWP	Distrib Unattended	138	8.32	
34	BILLWOOD - WINDSOR TWP	Distrib Unattended	46	8.32	
35	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138	46	4.8
36	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
37	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
38	BISHOP - FLINT	Distrib Unattended	46	8.32	
39	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46	8.32	
40	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
							2
							3
	7.00	1					4
	6.25	1					5
	30.00	1					6
	6.25	1					7
	5.00	1					8
	20.00	1					9
	6.25	1					10
	7.00	1					11
	192.50	4					12
							13
							14
							15
	20.00	1					16
	37.50	1					17
	6.25	1					18
	12.50	1					19
	2.50	1					20
	10.00	1					21
	12.50	1					22
	7.50	1					23
	6.25	1					24
	12.50	1					25
	20.00	1					26
	12.50	1					27
	6.26	1					28
	200.00	2					29
							30
	3.13	1					31
	12.50	1					32
	20.00	1					33
	5.00	1					34
	100.00	1					35
	9.38	2					36
							37
	14.00	1					38
	5.00	2					39
							40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	46	4.8
2	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	46	7.2
3	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	12.47	
4	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	14.4	
5	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	26.19	
6	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
7	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
8	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
9	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
10	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	4.8
11	BLINTON - GRAND BLANC TWP	Distrib Unattended	138	25	
12	BLINTON - GRAND BLANC TWP	Distrib Unattended	138	25	
13	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
14	BLUE STAR - GANGES TWP	Distrib Unattended	46	8.32	
15	BLUE WATER - BINGHAM TWP	Distrib Unattended	138	24.9	
16	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138	8.32	
17	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
18	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	140	48	4.8
19	BOMAN - FLUSHING TWP	Distrib Unattended	46	8.32	
20	BOON ROAD - HARING TWP	Distrib Unattended	46	8.32	
21	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46	12.47	
22	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46	12.47	
23	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
24	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
25	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
26	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46	12.47	
27	BRADFORD - LEE TWP	Distrib Unattended	46	8.32	
28	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	46	8.32	
29	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46	24.9	
30	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
31	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
32	BRICKER - OTISCO TWP	Distrib Unattended	138	24.9	
33	BRICKYARD - HOLTON TWP	Distrib Unattended	138	46	7.2
34	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
35	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
36	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46	8.32	
37	BRISTOL - SAGINAW	Distrib Unattended	46	8.32	
38	BROADMOOR - PARIS TWP	Distrib Unattended	138	46	4.8
39	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	
40	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	

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) 04/16/12	Year of Report December 31, 2011			
SUBSTATIONS (Continued)								
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
	90.00	3	1				1	
								2
								3
	40.00	2						4
								5
	160.00	5						6
								7
								8
								9
								10
	60.00	2						11
								12
	10.00	1						13
	6.25	1						14
	20.00	1						15
	12.50	1						16
	87.50	2						17
								18
	12.50	1						19
	12.50	1						20
	25.00	2						21
								22
	23.25	3						23
								24
								25
	6.25	1						26
	6.25	1						27
	6.25	1						28
	12.50	1						29
	80.00	2						30
								31
	14.00	1						32
	50.00	1						33
	12.75	2						34
								35
	12.50	1						36
	12.50	1						37
	225.00	3						38
								39
								40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BROADWAY - FRUITPORT TWP	Distrib Unattended	46	12.47	
2	BROADWAY - FRUITPORT TWP	Distrib Unattended	46	12.47	
3	BROGAN - BALTIMORE TWP	Distrib Unattended	46	8.32	
4	BRONSON - BRONSON	Distrib Unattended	46	8.32	
5	BRONSON - BRONSON	Distrib Unattended	46	8.32	
6	BROOKLYN - NORVELL TWP	Distrib Unattended	46	8.32	
7	BROUGHWELL - RIVES TWP	Distrib Unattended	138	24.9	
8	BRYE ROAD - AMBER TWP	Distrib Unattended	46	24.9	
9	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138	46	7.2
10	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	4.8
11	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46	8.32	
12	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	7.2
13	BURLINGAME - WYOMING TWP	Distrib Unattended	46	12.47	
14	BURLINGAME - WYOMING TWP	Distrib Unattended	46	13.09	
15	BURR OAK - BURR OAK TWP	Distrib Unattended	46	24.9	
16	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
17	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
18	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46	24.9	
19	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138	24.9	
20	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
21	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
22	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	24.9	
23	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	8.32	
24	CADMUS - MADISON TWP	Distrib Unattended	46	12.47	
25	CALCIUM - MUSKEGON	Distrib Unattended	46	12.47	
26	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138	12.47	
27	CALHOUN - ALBION	HV Distrib Unattended	138	46	11.5
28	CALKINS - FLINT	Distrib Unattended	46	8.32	
29	CALKINS - FLINT	Distrib Unattended	46	8.32	
30	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
31	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
32	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
33	CAMDEN - CAMDEN TWP	Distrib Unattended	46	8.32	
34	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138	24.9	
35	CANNON - CANNON TWP	HV Distrib Unattended	138	46	4.8
36	CANNONSBURG - CANNON TWP	Distrib Unattended	46	8.32	
37	CARROLL - BLACKMAN TWP	Distrib Unattended	46	8.32	
38	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	
39	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	
40	CARSON CITY - BLOOMER TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	25.00	2					1
	2.50	1					2
	6.26	2					3
							4
							5
	12.50	1					6
	12.50	1					7
	12.50	1					8
	100.00	1					9
	102.50	3					10
							11
							12
	25.00	2					13
							14
	6.25	1					15
	25.00	2					16
							17
	12.50	1					18
	12.50	1					19
	25.00	2					20
							21
	26.25	2					22
							23
	12.50	1					24
	6.25	1					25
	20.00	1					26
	50.00	1					27
	25.00	2					28
							29
	40.00	2					30
							31
	6.25	1					32
	6.25	1					33
	12.50	1					34
	40.00	1					35
	6.25	1					36
	12.50	1					37
	9.38	2					38
							39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46	24.9	
2	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
3	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
4	CASCO - CASCO TWP	Distrib Unattended	46	8.32	
5	CASINO - CHIPPEWA TWP	Distrib Unattended	46	8.32	
6	CASS ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
7	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46	24.9	
8	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138	24.9	
9	CELLASTO - MARSHALL TWP	Distrib Unattended	46	24.9	
10	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138	46	4.8
11	CENTER ROAD - BURTON TWP	Distrib Unattended	46	8.32	
12	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46	12.47	
13	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46	24.9	
14	CERESCO - MARSHALL TWP	Distrib Unattended	46	8.32	
15	CERTAINTED - JACKSON TWP	Distrib Unattended	46	8.32	
16	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46	12.47	
17	CHAPIN - CHAPIN TWP	Distrib Unattended	46	8.32	
18	CHARLOTTE - EATON TWP	Distrib Unattended	46	8.72	
19	CHASE - CHASE TWP	HV Distrib Unattended	138	46	7.2
20	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46	8.32	
21	CHEBOYGAN - BENTON TWP	Distrib Unattended	46	12.47	
22	CHEBOYGAN - BENTON TWP	Distrib Unattended	46	12.47	
23	CHEESMAN - PINE RIVER	Distrib Unattended	138	8.32	
24	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46	8.32	
25	CHERRY - GREEN LAKE TWP	Distrib Unattended	46	12.47	
26	CHESANING - CHESANING TWP	Distrib Unattended	46	8.32	
27	CHESTER - CHESTER TWP	Distrib Unattended	46	24.9	
28	CHEYENNE - SAGINAW	Distrib Unattended	46	8.32	
29	CHEYENNE - SAGINAW	Distrib Unattended	46	8.32	
30	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138	13.09	
31	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138	46	7.2
32	CLARE - GRANT TWP	Distrib Unattended	138	24.9	
33	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138	46	4.8
34	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138	46	4.8
35	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46	8.32	
36	CLAY - GRAND RAPIDS	Distrib Unattended	46	8.32	
37	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46	24.9	
38	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138	46	4.8
39	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138	46	4.8
40	CLIMAX - CHARLESTON TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	26.50	2					2
							3
	6.25	1					4
	12.50	1					5
	20.00	1					6
	6.25	1					7
	20.00	1					8
	7.00	1					9
	40.00	1					10
	12.50	1					11
	6.25	1					12
	12.50	1					13
	3.13	1					14
	6.25	1					15
	20.00	1					16
	3.13	1					17
	20.00	1					18
	50.00	1					19
	12.50	1					20
	15.63	2					21
							22
	12.50	1					23
	3.13	1					24
	6.25	1					25
	12.50	1					26
	6.25	1					27
	40.00	2					28
							29
	20.00	1					30
	50.00	1					31
	14.00	1					32
	200.00	2					33
							34
	5.00	1					35
	20.00	1					36
	5.00	1					37
	30.00	1					38
	80.00	1					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CLIO - VIENNA TWP	Distrib Unattended	46	8.32	
2	CLIO - VIENNA TWP	Distrib Unattended	46	8.32	
3	CLUB - DALTON TWP	Distrib Unattended	138	12.47	
4	CLYDE ROAD - IONIA TWP	Distrib Unattended	46	24.9	
5	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138	46	2.4
6	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138	46	2.4
7	COCHRAN - EATON TWP	Distrib Unattended	138	24.9	
8	COGGINS - FRASER TWP	Distrib Unattended	46	8.32	
9	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46	12.47	
10	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138	46	4.8
11	COLEMAN - WARREN TWP	Distrib Unattended	46	8.32	
12	COLLEGE PARK - MADISON TWP	Distrib Unattended	46	12.47	
13	COLON - COLON TWP	Distrib Unattended	46	8.32	
14	COLONY FARM - KALAMAZOO	Distrib Unattended	138	24.9	
15	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45	8.72	
16	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46	8.32	
17	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46	8.32	
18	CONCORD - CONCORD TWP	Distrib Unattended	46	8.32	
19	CONKLIN PARK - CROTON TWP	Distrib Unattended	46	8.32	
20	CONVIS - CONVIS TWP	Distrib Unattended	138	24.9	
21	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46	13.8	
22	COOKE DAM - OSCODA TWP	Distrib Unattended	46	2.4	
23	COOKE DAM - OSCODA TWP	Distrib Unattended	5	2.4	
24	COOKE DAM - OSCODA TWP	Distrib Unattended	4	2.4	
25	COOKE DAM - OSCODA TWP	Distrib Unattended	4	2.4	
26	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
27	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
28	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
29	COOPER - COOPER TWP	Distrib Unattended	46	8.32	
30	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46	8.32	
31	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138	46	4.8
32	CORUNNA - CALEDONIA TWP	Distrib Unattended	46	8.32	
33	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138	24.9	
34	COURT STREET - BURTON TWP	Distrib Unattended	46	8.32	
35	COWAN LAKE - CANNON TWP	Distrib Unattended	138	24.9	
36	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138	12.47	
37	CRANBROOK - EMMETT TWP	Distrib Unattended	46	24.94	
38	CRAWFORD - UNION TWP	Distrib Unattended	46	8.32	
39	CROTON - CROTON TWP	HV Distrib Unattended	138	46	4.8
40	CRYSTAL - CRYSTAL TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	18.75	2					1
							2
	12.00	1					3
	12.50	1					4
	200.00	2					5
							6
	12.50	1					7
	6.25	1					8
	20.00	1					9
	30.00	1					10
	12.50	1					11
	20.00	1					12
	6.25	1					13
	12.50	1					14
	12.50	1					15
	14.00	2					16
							17
	6.25	1					18
	6.25	1					19
	12.50	1					20
	12.50	1					21
	11.50	4					22
							23
			1				24
	21.88	3					25
							26
							27
	5.60	1					28
	12.50	1					29
	80.00	1					30
	12.50	1					31
	10.00	1					32
	20.00	1					33
	12.50	1					34
	20.00	1					35
	12.50	1					36
	12.50	1					37
	40.00	1					38
	3.13	1					39
							40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
No.			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CURTIS - EDENVILLE TWP	Distrib Unattended	46	8.32	
2	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
3	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
4	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46	8.32	
5	DAVENPORT - SAGINAW	Distrib Unattended	46	8.32	
6	DAVID - PORTLAND	HV Distrib Unattended	138	46	7.2
7	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
8	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
9	DEAN ROAD - TYRONE TWP	Distrib Unattended	25	24.9	
10	DEER LAKE - HAYES TWP	Distrib Unattended	46	8.32	
11	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
12	DEJA - DAY TWP	HV Distrib Unattended	138	46	4.8
13	DELANEY - BURTON TWP	HV Distrib Unattended	138	46	4.8
14	DELHI - LANSING TWP	HV Distrib Unattended	138	46	4.8
15	DELHI - LANSING TWP	HV Distrib Unattended	138	46	4.8
16	DELTON - BARRY TWP	Distrib Unattended	46	8.32	
17	DERBY - STANTON TWP	Distrib Unattended	138	8.32	
18	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
19	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
20	DEWITT - DEWITT TWP	Distrib Unattended		8.32	
21	DEWITT - DEWITT TWP	Distrib Unattended	46	8.32	
22	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
23	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	24.9	
24	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
25	DIMONDALE - WINDSOR TWP	Distrib Unattended	46	8.32	
26	DIVISION - BYRON TWP	Distrib Unattended	46	12.47	
27	DIXIE - MT MORRIS TWP	Distrib Unattended	46	8.32	
28	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
29	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
30	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46	12.47	
31	DORR CORNERS - DORR TWP	Distrib Unattended	138	8.32	
32	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
33	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
34	DOWLING - HUDSON TWP	HV Distrib Unattended	138	46	4.8
35	DRAKE ROAD - OSHTOMO TWP	Distrib Unattended	138	8.32	
36	DRAKE ROAD - OSHTOMO TWP	Distrib Unattended	138	8.32	
37	DUCK LAKE - CLARENCE TWP	Distrib Unattended	46	8.32	
38	DUFFIELD - CLAYTON TWP	Distrib Unattended	138	24.9	
39	DUNBAR - MONROE	Distrib Unattended	46	12.47	
40	DUNHAM - FLUSHING TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	25.00	2					2
							3
	7.00	1					4
	12.50	1					5
	50.00	1					6
	25.00	2					7
							8
	30.00	1					9
	5.00	1					10
	2.88	1					11
	30.00	1					12
	100.00	1					13
	80.00	2					14
							15
	6.25	1					16
	12.50	1					17
	40.00	2					18
							19
	25.00	2					20
							21
	15.63	2					22
							23
	6.25	1					24
	12.50	1					25
	12.50	1					26
	12.50	1					27
	25.00	2					28
							29
	6.25	1					30
	12.50	1					31
	200.00	2					32
							33
	50.00	1					34
	40.00	2					35
							36
	3.13	1					37
	12.50	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	DUQUITE - LINCOLN TWP	Distrib Unattended	138	24.9	
2	DURAND - VERNON TWP	Distrib Unattended	46	8.32	
3	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
4	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
5	EAST BAY - EAST BAY TWP	Distrib Unattended	46	12.47	
6	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
7	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
8	EAST GRANT - GRANT TWP	Distrib Unattended	46	8.32	
9	EAST JACKSON - LEONI TWP	Distrib Unattended	46	8.32	
10	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46	12.47	
11	EAST LAKE - STRONACH TWP	Distrib Unattended	46	12.47	
12	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
13	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138	24.9	
14	EASTLAWN - MIDLAND TWP	Distrib Unattended	46	8.32	
15	EASTON - EASTON TWP	Distrib Unattended	138	24.9	
16	EASTWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
17	EDDY - SAGINAW	Distrib Unattended	46	8.32	
18	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138	46	4.8
19	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46	2.4	
20	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
21	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
22	EDMORE - HOME TWP	Distrib Unattended	46	12	
23	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46	24.9	
24	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46	24.9	
25	ELLIS - FRUITPORT TWP	Distrib Unattended	138	12.47	
26	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
27	ELLSWORTH - WALKER TWP	Distrib Unattended	46	7.2	
28	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
29	ELM STREET - EMMET	HV Distrib Unattended	138	8.32	
30	ELM STREET - EMMET	HV Distrib Unattended	46	8.32	
31	ELM STREET - EMMET	HV Distrib Unattended	138	46	4.8
32	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138	46	13.8
33	ELSIE - DUPLAIN TWP	Distrib Unattended	46	8.32	
34	EMERALD - KALAMAZOO	Distrib Unattended	46	8.32	
35	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138	46	4.8
36	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138	24.9	
37	ENSLEY - ENSLEY TWP	Distrib Unattended	46	8.32	
38	ERIE - ERIE TWP	Distrib Unattended	46	12.47	
39	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46	8.32	
40	EUREKA - EUREKA TWP	HV Distrib Unattended	138	46	4.8

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	40.00	2					3
							4
	12.50	1					5
	12.50	2					6
							7
	2.50	1					8
	6.25	1					9
	12.50	1					10
	6.25	1					11
	20.00	1					12
	12.50	1					13
	12.50	1					14
	20.00	1					15
	12.50	1					16
	12.50	1					17
	26.65	2					18
							19
	1.50	2					20
							21
	6.25	1					22
	6.25	1					23
	6.25	1					24
	20.00	1					25
	60.00	3					26
							27
							28
	97.50	3					29
							30
	50.00	1					31
	6.25	1					32
	12.50	1					33
	40.00	1					34
	12.50	1					35
	6.25	1					36
	6.25	1					37
	12.50	1					38
	50.00	1					39
							40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
2	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
3	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	
4	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	
5	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
6	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
7	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138	46	4.8
8	FARRINGTON - CHASE TWP	Distrib Unattended	46	8.32	
9	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
10	FENNVILLE - CLYDE TWP	Distrib Unattended	46	8.32	
11	FENTON - FENTON TWP	Distrib Unattended	46	8.32	
12	FERGUSON - SUMMIT TWP	Distrib Unattended	46	8.32	
13	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
14	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46	24.9	
15	FILLMORE - BLENDON TWP	Distrib Unattended	138	12.47	
16	FINDLEY - BUENA VISTA	Distrib Unattended	46	8.32	
17	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46	8.32	
18	FITZNER - EUREKA	Distribution	25	24.9	
19	FIVE CHANNELS - OSCODA TWP	Generation & HV Distrib Un	46	2.4	
20	FLUSHING - FLUSHING TWP	Distrib Unattended	46	8.32	
21	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	
22	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	
23	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	
24	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	
25	FOOTE DAM - OSCODA TWP	Distrib Unattended	4	4.8	
26	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	
27	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	
28	FORDYCE - UNION TWP	Distrib Unattended	46	8.32	
29	FOREMAN - VERGENNES TWP	Distrib Unattended	46	8.72	
30	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	
31	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	
32	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
33	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
34	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
35	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
36	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	13.8	
37	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	4.16	
38	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	46	4.8
39	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	46	4.8
40	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	25.00	2					1
							2
	25.00	2					3
							4
	4.00	2					5
							6
	30.00	1					7
	3.13	1					8
	37.50	1					9
	12.50	1					10
	14.00	1					11
	12.50	1					12
	12.50	1					13
	6.25	1					14
	12.50	1					15
	12.50	1					16
	6.25	1					17
	20.00	1					18
	6.25	1					19
	12.50	1					20
	5.00	2					21
							22
	10.83	5					23
							24
							25
							26
							27
	12.50	1					28
	6.25	1					29
	60.00	2					30
							31
	1.50	3					32
							33
							34
	37.50	3					35
							36
							37
	240.00	4					38
							39
							40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	
2	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
3	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
4	FOX FARM - FILER TWP	Distrib Unattended	46	12.47	
5	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
6	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.72	
7	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
8	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
9	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46	8.32	
10	FREEPORT - IRVING TWP	Distrib Unattended	46	8.32	
11	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
12	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
13	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
14	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
15	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
16	FROST - FROST TWP	Distrib Unattended	46	8.32	
17	FRUITPORT - BRUITPORT TWP	Distrib Unattended	46	12.47	
18	FULTON - ADA TWP	Distrib Unattended	46	12.47	
19	FULTON - ADA TWP	Distrib Unattended	46	12.47	
20	GALESBURG - CHARLESTON TWP	Distrib Unattended	46	8.32	
21	GAYLORD GEN STATION - LIVINGSTON TWP	Distrib Unattended	138	46	4.8
22	GEDDES - THOMAS TWP	Distrib Unattended	138	8.32	
23	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46	8.32	
24	GENEVA - WAYLAND TWP	Distrib Unattended	46	8.32	
25	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
26	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
27	GETTY - MUSKEGON	Distrib Unattended	46	12.47	
28	GILKEY CREEK - BURTON TWP	Distrib Unattended	46	8.32	
29	GILSON - RICHLAND TWP	Distrib Unattended	46	24.9	
30	GIRARD - GIRARD TWP	Distrib Unattended	46	8.72	
31	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
32	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
33	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138	46	4.8
34	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
35	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
36	GLENDALE - KALAMAZOO	Distrib Unattended	46	8.32	
37	GODFREY - LOWELL TWP	Distrib Unattended	46	8.32	
38	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
39	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	
40	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	

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) 04/16/12		Year of Report December 31, 2011	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	24.50	2					1
							2
	6.25	1					3
	25.00	2					4
							5
							6
	11.85	2					7
							8
	7.00	1					9
	6.25	1					10
	25.00	3					11
							12
							13
	3.50	2					14
							15
	2.50	1					16
	6.25	1					17
	26.50	2					18
							19
	12.50	1					20
	30.00	1					21
	12.50	1					22
	12.50	1					23
	3.13	1					24
	9.38	2					25
							26
	12.50	1					27
	12.50	1					28
	12.50	1					29
	2.50	1					30
	13.25	2					31
							32
	37.50	1					33
	13.25	2					34
							35
	12.50	1					36
	6.25	1					37
	12.50	1					38
	18.75	2					39
							40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	GOODALE - BEDFORD TWP	Distrib Unattended	46	8.32	
2	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
3	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
4	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46	8.32	
5	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
6	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
7	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46	12.47	
8	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
9	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
10	GRANT - ASHLAND TWP	Distrib Unattended	46	8.32	
11	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46	8.32	
12	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
13	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
14	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45	11.55	
15	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46	8.32	
16	GREENVILLE - EUREKA TWP	Distrib Unattended	46	8.32	
17	GREENWOOD - HORTON TWP	Distrib Unattended	138	24.9	
18	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
19	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
20	GRODI ROAD - ERIE TWP	Distrib Unattended	138	46	4.8
21	GROUT - GROUT TWP	HV Distrib Unattended	138	46	11.5
22	GROVER - ARCADA TWP	Distrib Unattended	46	8.32	
23	GULL LAKE - ROSS TWP	Distrib Unattended	46	8.32	
24	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	46	8.32	
25	HACKETT - TITABAWASSE TWP	Distrib Unattended	138	8.32	
26	HAGADORN - MERIDIAN TWP	Distrib Unattended	138	8.32	
27	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138	12.47	
28	HALEY ROAD - DOVER TWP	Distrib Unattended	46	12.47	
29	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46	8.32	
30	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	4.8
31	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	7.2
32	HAMILTON - HEATH TWP	Distrib Unattended	46	8.32	
33	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
34	HANNAH - PARADISE TWP	Distrib Unattended	46	24.9	
35	HANOVER - HANOVER TWP	Distrib Unattended	46	8.32	
36	HANSEN - WYOMING TWP	Distrib Unattended	46	12.47	
37	HARING - BOON TWP	Distrib Unattended	138	8.32	
38	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
39	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
40	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	18.75	2					2
							3
	20.00	1					4
	25.00	2					5
							6
	12.50	1					7
	25.00	2					8
							9
	6.25	1					10
	6.25	1					11
	13.25	2					12
							13
	6.25	1					14
	12.50	1					15
	12.50	1					16
	12.50	1					17
	6.26	2					18
							19
	40.00	1					20
	30.00	1					21
	12.50	1					22
	6.25	1					23
	6.25	1					24
	12.50	1					25
	20.00	1					26
	20.00	1					27
	6.25	1					28
	6.25	1					29
	90.00	2					30
							31
	12.50	1					32
	12.50	1					33
	6.25	1					34
	6.25	1					35
	12.50	1					36
	20.00	1					37
	11.85	2					38
							39
	25.00	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	
2	HARRIETTA - BOON TWP	Distrib Unattended	46	24.9	
3	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
4	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
5	HART - HART	Distrib Unattended	46	12.47	
6	HARVARD LAKE - OAKFIELD TWP	Distribution Unattended	138	24.9	
7	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
8	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
9	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
10	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
11	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
12	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
13	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
14	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
15	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
16	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
17	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
18	HEMLOCK - RICHLAND TWP	Distrib Unattended	46	8.32	
19	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
20	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
21	HENDERSHOT - MACON TWP	Distrib Unattended	138	12.47	
22	HESPERIA - DENVER TWP	Distrib Unattended	46	8.32	
23	HICKORY - SPRING LAKE TWP	Distrib Unattended	46	12.47	
24	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
25	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
26	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
27	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	4.8
28	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138	46	7.2
29	HILL ROAD - MUNDY TWP	Distrib Unattended	46	8.32	
30	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138	46	4.8
31	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46	8.32	
32	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
33	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
34	HOLLY - HOLLY TWP	Distrib Unattended	46	8.32	
35	HOLTON - HOLTON TWP	Distrib Unattended	46	24.9	
36	HOMER - HOMER TWP	Distrib Unattended	46	8.32	
37	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46	12.47	
38	HONOR - HOMESTEAD TWP	Distrib Unattended	46	12.47	
39	HOPKINS - HOPKINS TWP	Distrib Unattended	46	8.32	
40	HOSPITAL - GARFIELD TWP	Distrib Unattended	46	13.09	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	13.25	2					2
							3
	1.50	1					4
	12.50	1					5
	50.00	4					6
							7
							8
							9
	22.50	2					10
							11
	25.00	2					12
							13
	12.50	1					14
	160.00	2					15
							16
	10.00	1					17
	200.00	2					18
							19
	12.50	1					20
	6.25	1					21
	20.00	1					22
	40.01	4					23
							24
							25
							26
							27
	100.00	1					28
	20.00	1					29
	37.50	1					30
	12.50	1					31
	25.00	2					32
							33
	12.50	1					34
	12.50	1					35
	12.50	1					36
	12.50	1					37
	12.50	1					38
	6.25	1					39
	20.00	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HOTCHKISS - MONITOR TWP	Distrib Unattended	138	24.9	
2	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46	24.9	
3	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
4	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
5	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138	24.9	
6	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138	24.94	
7	HUDSON - HUDSON TWP	Distrib Unattended	46	8.32	
8	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138	12.47	
9	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138	46	4.8
10	HULL STREET - ALGOMA TWP	Distrib Unattended	138	24.9	
11	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46	8.32	
12	HURON - MONITOR TWP	Distrib Unattended	46	8.32	
13	HYDE PARK - DALTON TWP	Distrib Unattended	46	12.47	
14	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46	24.9	
15	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46	8.32	
16	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
17	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
18	INTERLOCHEN - GRANT TWP	Distrib Unattended	46	12.47	
19	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
20	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
21	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
22	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
23	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
24	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
25	IRVING - IRVING TWP	Distrib Unattended	46	8.32	
26	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
27	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
28	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
29	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
30	ITHACA - NEWARK TWP	Distrib Unattended	46	8.32	
31	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
32	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
33	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
34	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
35	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46	8.32	
36	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138	12.47	
37	JANES - BUENA VISTA TWP	Distrib Unattended	46	8.32	
38	JASPER - JASPER TWP	Distrib Unattended	46	8.32	
39	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
40	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	12.50	2					3
							4
	12.50	1					5
	12.50	1					6
	12.50	1					7
	20.00	1					8
	50.00	1					9
	12.50	1					10
	12.50	1					11
	12.50	1					12
	12.50	1					13
	6.25	1					14
	6.25	1					15
	16.25	2					16
							17
	6.13	1					18
	60.00	2					19
							20
	25.00	2					21
							22
	25.00	2					23
							24
	0.75	1					25
	25.00	2					26
							27
	80.00	2					28
							29
	12.50	1					30
	25.00	2					31
							32
	25.00	2					33
							34
	22.40	1					35
	20.00	1					36
	12.50	1					37
	12.50	1					38
	12.50	1					39
	5.00	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	JOHNSON - ROBINSON TWP	Distrib Unattended	46	8.32	
2	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46	8.32	
3	JOPPA - LEROY TWP	Distrib Unattended	46	8.32	
4	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
5	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
6	KALARAMA - PORTAGE TWP	Distrib Unattended	46	8.32	
7	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46	12.47	
8	KALKASKA - KALKASKA TWP	Distrib Unattended	46	12.47	
9	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46	8.32	
10	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46	8.32	
11	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
12	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
13	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
14	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
15	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
16	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
17	KENDALL - KALAMAZOO	Distrib Unattended	46	8.32	
18	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
19	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
20	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
21	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
22	KENT CITY - TYRONE TWP	Distrib Unattended	46	12.47	
23	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
24	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
25	KIESEL - BANGOR TWP	Distrib Unattended	46	8.32	
26	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
27	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
28	KINDERHOOK - OVID TWP	Distrib Unattended	138	8.32	
29	KINGSLEY - PARADISE TWP	Distrib Unattended	46	8.72	
30	KIPP ROAD - VEVAY TWP	Distrib Unattended	138	24.9	
31	KNAPP - GRAND RAPIDS	Distrib Unattended	46	12.47	
32	KNIGHT - HAMPTON TWP	Distrib Unattended	46	8.32	
33	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46	8.32	
34	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46	8.32	
35	KOLASSA - BRONSON TWP	Distrib Unattended	46	24.9	
36	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138	12.47	
37	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138	12.47	
38	LABARGE - CALEDONIA TWP	Distrib Unattended	138	8.32	
39	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
40	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	7.00	1					2
	6.25	1					3
	24.75	2					4
							5
	12.25	1					6
	2.50	1					7
	10.00	1					8
	1.50	1					9
	12.50	1					10
	18.75	2					11
							12
	25.00	2					13
							14
	25.00	2					15
							16
	12.50	1					17
	40.00	2					18
							19
	40.00	2					20
							21
	12.50	1					22
	40.00	2					23
							24
	12.50	1					25
	40.00	2					26
							27
	12.50	1					28
	6.25	1					29
	30.00	1					30
	20.00	1					31
	12.50	1					32
	32.50	2					33
							34
	12.50	1					35
	100.00	2					36
							37
	12.50	1					38
	100.00	1					39
	40.00	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	
2	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46	8.32	
3	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
4	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
5	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46	8.32	
6	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46	24.94	
7	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46	8.32	
8	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46	8.32	
9	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46	12.47	
10	LAMOREAUX - ALPINE TWP	Distrib Unattended	46	12.47	
11	LANDWER - FERRYSBURG TWP	Distrib Unattended	46	12.47	
12	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
13	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
14	LASALLE - LASALLE TWP	Distrib Unattended	46	12.47	
15	LAUNDRA - KOCHVILLE	Distrib Unattended	138	8.72	
16	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	4.8
17	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	4.8
18	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46	8.32	
19	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138	46	4.8
20	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
21	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
22	LEELANAU - LEELANAU TWP	Distrib Unattended	46	12.47	
23	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
24	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
25	LEHRING - BURNS TWP	Distrib Unattended	46	8.32	
26	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
27	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
28	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
29	LELAND - LELAND TWP	Distrib Unattended	46	12.47	
30	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
31	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
32	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
33	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
34	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
35	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
36	LESLIE - LESLIE TWP	Distrib Unattended	46	8.32	
37	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	46	8.32	
38	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
39	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
40	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	10.00	1					1
	26.50	2					2
							3
	12.50	1					4
	12.50	1					5
	6.25	1					6
	6.25	1					7
	12.50	1					8
	12.50	1					9
	12.50	1					10
	25.00	2					11
							12
	12.50	1					13
	12.50	1					14
	200.00	2					15
							16
	6.25	1					17
	30.00	1					18
	25.00	2					19
							20
	6.25	1					21
	25.00	2					22
							23
	6.25	1					24
	23.25	3					25
							26
							27
							28
	6.25	1					29
	37.50	3					30
							31
							32
	25.00	3					33
							34
							35
	3.13	1					36
	3.13	1					37
	25.00	2					38
							39
	16.00	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LEVELY - EDENVILLE TWP	Distrib Unattended	46	24.9	
2	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
3	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
4	LINCOLN - GUSTIN TWP	Distrib Unattended	46	12	
5	LINDBERGH - OSHTOMO TWP	HV Distrib Unattended	138	46	4.8
6	LINDEN - FENTON TWP	Distrib Unattended	46	8.32	
7	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46	8.32	
8	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
9	LOGISTIC - OTTAWA TWP	Distrib Unattended	46	12.47	
10	LOMBARD - SHERIDAN TWP	Distrib Unattended	46	8.32	
11	LONG LAKE - FENTON TWP	Distrib Unattended	46	8.32	
12	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138	46	4.8
13	LOOMIS - OLIVE TWP	Distrib Unattended	46	8.32	
14	LOVEJOY - BURNS TWP	Distrib Unattended	138	24.9	
15	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	
16	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	
17	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
18	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
19	LYONS - LYONS TWP	Distrib Unattended	46	8.32	
20	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
21	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
22	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46	24.9	
23	MAGNUS - GRANT TWP	Distrib Unattended	46	8.32	
24	MANCELONA - MANCELONA TWP	Distrib Unattended	46	12.47	
25	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46	8.32	
26	MANISTEE - FILER TWP	Distrib Unattended	46	12.47	
27	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46	8.32	
28	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138	46	4.8
29	MANTON - CEDAR CREEK TWP	Distrib Unattended	46	8.32	
30	MAPLE CITY - KASSON TWP	Distrib Unattended	46	12.47	
31	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46	12.47	
32	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46	12.47	
33	MARION - MARION TWP	Distrib Unattended	46	13.8	
34	MARKER LAKE - BOSTON TWP	Distrib Unattended	46	8.32	4.8
35	MARKEY - MARKEY TWP	Distrib Unattended	46	8.32	
36	MARNE - WRIGHT TWP	Distrib Unattended	46	12.47	
37	MARQUETTE - EASTON TWP	HV Distrib Unattended	138	46	4.8
38	MARQUETTE - EASTON TWP	HV Distrib Unattended	140	48	4.8
39	MARTIN - MARTIN TWP	Distrib Unattended	46	8.32	
40	MASON - VEVAY TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	16.25	2					2
							3
	6.25	1					4
	100.00	1					5
	12.50	1					6
	12.50	1					7
	3.13	1					8
	6.25	1					9
	14.00	1					10
	12.50	1					11
	60.00	1					12
	6.25	1					13
	12.50	1					14
	50.00	4					15
							16
							17
							18
	6.25	1					19
	12.50	2					20
							21
	12.50	1					22
	3.13	1					23
	5.00	1					24
	12.50	1					25
	20.00	1					26
	6.25	1					27
	37.50	1					28
	5.60	1					29
	6.25	1					30
	25.00	2					31
							32
	2.50	1					33
	12.50	1					34
	10.00	1					35
	6.25	1					36
	40.00	2					37
							38
	6.25	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MAUMEE - ADRIAN TWP	Distrib Unattended	46	8.32	
2	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
3	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
4	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
5	MAYNARD - WALKER TWP	Distrib Unattended	46	12.47	
6	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9	
7	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9	
8	MCCANDLISH - ATLAS TWP	Distrib Unattended	46	8.32	
9	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
10	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
11	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
12	MCGRW - PORTSMOUTH TWP	Distrib Unattended	46	8.32	
13	MCGRW - PORTSMOUTH TWP	Distrib Unattended	46	8.32	
14	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8
15	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8
16	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46	8.32	
17	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47	
18	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47	
19	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8
20	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8
21	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46	12.47	
22	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32	
23	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32	
24	MENDON - NOTTAWA TWP	Distrib Unattended	46	24.9	
25	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46	8.32	
26	MERRILL - JONESFIELD TWP	Distrib Unattended	46	8.32	
27	MERSON - TROWBRIDGE TWP	Distrib Unattended	46	8.32	
28	MESICK - SPRINGVILLE TWP	Distrib Unattended	46	24.9	
29	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138	12.47	
30	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46	12.47	
31	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46	8.32	
32	MICOR - SUMMIT TWP	Distrib Unattended	46	8.32	
33	MIDDLETON - FULTON TWP	Distrib Unattended	46	8.32	
34	MIDDLETON - FULTON TWP	Distrib Unattended	46	8.32	
35	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46	8.32	
36	MIDLAND - MIDLAND TWP	Distrib Unattended	46	8.32	
37	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
38	MILBOURNE - FLINT	Distrib Unattended	46	8.32	
39	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138	46	4.8
40	MILHAM - PORTAGE TWP	HV Distrib Unattended	138	46	4.8

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	35.00	3					2
							3
							4
	5.00	1					5
	12.50	2					6
							7
	20.00	1					8
	33.70	3					9
							10
							11
	5.63	2					12
							13
	30.00	2					14
							15
	5.60	1					16
	40.00	2					17
							18
	100.00	2					19
							20
	20.00	1					21
	22.50	3					22
							23
							24
	7.00	1					25
	7.00	1					26
	6.25	1					27
	6.25	1					28
	20.00	1					29
	7.00	1					30
	12.50	1					31
	12.50	1					32
	11.25	2					33
							34
	12.50	1					35
	12.50	1					36
	12.50	1					37
	12.50	1					38
	30.00	1					39
	200.00	2					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MILHAM - PORTAGE TWP	HV Distrib Unattended	138	46	7.2
2	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46	24.9	
3	MILLER ROAD - FLINT	Distrib Unattended	46	8.32	
4	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
5	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
6	MILTON - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
7	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
8	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
9	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.32	
10	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.3	
11	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	12	
12	MISSION - UNION TWP	Distrib Unattended	46	8.32	
13	MOLINE - DORR TWP	Distrib Unattended	46	8.32	
14	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46	12.47	
15	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	2.4
16	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	4.8
17	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46	12.47	
18	MONTEREY - SALEM TWP	Distribution	69	8.32	
19	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
20	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
21	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
22	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
23	MORENCI - SENECA TWP	Distrib Unattended	46	12.47	
24	MORGAN - PENNFIELD TWP	Distrib Unattended	46	8.32	
25	MORLEY - BUENA VISTA TWP	Distrib Unattended	46	8.32	
26	MORRELL - SUMMIT TWP	Distrib Unattended	46	8.32	
27	MORRICE - PERRY TWP	Distrib Unattended	46	8.32	
28	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	11.5
29	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
30	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
31	MT. FOREST - MOUNT FOREST TWP	Distrib Unattended	46	8.32	
32	MT. MORRIS - MT MORRIS TWP	Distrib Unattended	46	8.32	
33	MT. PLEASANT - UNION TWP	Distrib Unattended	46	8.32	
34	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
35	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
36	MUNSON - GARFIELD TWP	Distrib Unattended	46	12.47	
37	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	69	46	7.2
38	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	
39	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	
40	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140	46	7.2

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	40.00	2					3
							4
	14.00	1					5
	19.25	5					6
							7
							8
							9
							10
	20.00	1					11
	12.50	1					12
	14.00	1					13
	75.00	2					14
							15
	6.25	1					16
	12.50	1					17
	12.50	2					18
							19
	200.00	2					20
							21
	5.60	1					22
	12.50	1					23
	12.50	1					24
	12.50	1					25
	6.25	1					26
	110.00	3					27
							28
							29
							30
	7.00	1					31
	12.50	1					32
	12.50	1					33
	40.00	2					34
							35
	12.50	1					36
	260.00	4					37
							38
							39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46	8.32	4.8
2	NASHVILLE - CASTLETON TWP	Distrib Unattended	46	8.32	
3	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
4	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
5	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
6	NEELEY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
7	NEFF ROAD - THETFORD TWP	Distrib Unattended	138	24.9	
8	NESTROM - FRUITLAND TWP	Distrib Unattended	46	12.47	
9	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46	8.32	
10	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46	8.32	
11	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46	8.32	
12	NEWARK - HOLLY TWP	Distrib Unattended	46	8.32	
13	NEWAYGO - GARFIELD TWP	Distrib Unattended	46	8.32	
14	NEWBURG - VERNON TWP	Distrib Unattended	46	24.9	
15	NIAGARA - SAGINAW	Distrib Unattended	46	12.47	
16	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138	12.47	
17	NOBLE - WHITNEY TWP	Distrib Unattended	46	24.9	
18	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46	12.47	
19	NORTH ADAMS - ADAMS TWP	Distrib Unattended	46	8.32	
20	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46	8.32	
21	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138	46	
22	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138	8.32	
23	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
24	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
25	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
26	NORTH LANSING - DEWITT TWP	Distrib Unattended	46	8.32	
27	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
28	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46	12.47	
29	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138	8.32	
30	NORTHPORT - LEELANAU TWP	Distrib Unattended	46	12.47	
31	NORTHPORT - LEELANAU TWP	Distrib Unattended	46	12.47	
32	NORTON - FRUITPORT TWP	Distrib Unattended	46	12.47	
33	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
34	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
35	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
36	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
37	OAKLAND - HOLLY TWP	HV Distrib Unattended	138	46	
38	OAKWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
39	O-AT-KA - EAST BAY TWP	Distrib Unattended	46	12.47	
40	OBERLIN - SAGE TWP	Distrib Unattended	46	24.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	9.38	1					1
	6.25	1					2
	3.00	3					3
							4
							5
	3.13	1					6
	12.50	1					7
	6.25	1					8
	6.25	1					9
	5.60	1					10
	3.12	1					11
	5.00	1					12
	3.13	1					13
	9.38	1					14
	12.50	1					15
	12.50	1					16
	7.00	1					17
	3.13	1					18
	5.00	1					19
	12.50	1					20
	50.00	1					21
	12.50	1					22
	31.50	3					23
							24
							25
	12.50	1					26
	20.00	1					27
	20.00	1					28
	12.50	1					29
	6.26	2					30
							31
	12.50	1					32
	4.38	2					33
							34
	18.10	2					35
							36
	40.00	1					37
	12.50	1					38
	3.13	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	OCEANA - HART TWP	HV Distrib Unattended	138	46	7.2
2	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138	46	4.8
3	OHMAN ROAD - EVART TWP	Distrib Unattended	138	24.9	
4	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
5	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
6	OLIVER - OWOSSO TWP	Distrib Unattended	46	8.32	
7	OLIVET - WALTON TWP	Distrib Unattended	46	8.32	
8	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46	12.47	
9	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
10	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
11	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
12	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
13	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
14	ORLEANS - ORLEANS TWP	Distrib Unattended	46	8.32	
15	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
16	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
17	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46	8.32	
18	OTISVILLE - FOREST TWP	Distrib Unattended	46	8.32	
19	OTSEGO - MARTIN TWP	Distrib Unattended	46	8.32	
20	OTTAWA BEACH - PARK TWP	Distrib Unattended	46	8.32	
21	OVID - OVID TWP	Distrib Unattended	46	8.32	
22	OWOSSO - CALEDONIA TWP	Distrib Unattended	140	46	7.2
23	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
24	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
25	PACKARD - EATON	Distrib Unattended	138	24.9	
26	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138	46	4.8
27	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
28	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
29	PALMYRA - PALMYRA TWP	Distrib Unattended	46	12.47	
30	PALO - RONALD TWP	Distrib Unattended	46	8.32	
31	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
32	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
33	PARMA - PARMA TWP	Distrib Unattended	46	8.72	
34	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	
35	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	
36	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138	46	4.8
37	PASADENA - FLINT	HVD / Distrib Unattended	46	8.32	
38	PASADENA - FLINT	HVD / Distrib Unattended	138	46	4.8
39	PATTERSON - BANGOR TWP	Distrib Unattended	46	8.32	
40	PAVILION - PAVILION TWP	Distrib Unattended	138	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	50.00	1					1
	15.00	1					2
	12.50	1					3
	10.13	2					4
							5
	12.50	1					6
	5.00	1					7
	12.50	1					8
	6.25	1					9
	20.00	2					10
							11
	25.00	2					12
							13
	6.25	1					14
	6.26	2					15
							16
	7.00	1					17
	12.50	1					18
	6.25	1					19
	12.50	1					20
	12.50	1					21
	125.00	3					22
							23
							24
	12.50	1					25
	100.00	1					26
	25.00	2					27
							28
	5.00	1					29
	2.50	1					30
	25.00	2					31
							32
	7.00	1					33
	25.00	2					34
							35
	40.00	1					36
	106.25	2					37
							38
	12.50	1					39
	20.00	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
2	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
3	PEACOCK - BATH TWP	Distrib Unattended	46	8.32	
4	PEARLINE - ALLENDALE TWP	Distrib Unattended	138	12.47	
5	PECK ROAD - MONTCALM TWP	Distrib Unattended	46	24.9	
6	PELLSTON - MCKINLEY TWP	Distrib Unattended	46	12.47	
7	PENINSULA - ACME TWP	Distrib Unattended	46	12.47	
8	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46	8.72	
9	PENTWATER - PENTWATER TWP	Distrib Unattended	46	12.47	
10	PERRY - PERRY TWP	Distrib Unattended	46	8.32	
11	PETTIS ROAD - ADA TWP	Distrib Unattended	138	24.9	
12	PEWAMO - DALLAS TWP	Distrib Unattended	46	12	
13	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
14	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
15	PICKEREL - PAVILION TWP	Distrib Unattended	46	8.32	
16	PIERSON - PIERSON TWP	Distrib Unattended	46	8.32	
17	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46	8.32	
18	PINCONNING - PINCONNING TWP	Distrib Unattended	46	8.32	
19	PINE RIVER - ARCADA TWP	Distrib Unattended	46	8.32	
20	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138	46	7.2
21	PISTON RING - SPARTA TWP	Distrib Unattended	138	8.32	
22	PISTON RING - SPARTA TWP	Distrib Unattended	46	8.32	
23	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
24	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
25	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46	24.9	
26	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
27	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46	8.32	
28	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
29	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
30	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138	46	4.8
31	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
32	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
33	PORTER - GRAND BLANC TWP	Distrib Unattended	138	8.32	
34	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138	24.9	
35	POTTER - SAGINAW	Distrib Unattended	46	8.32	
36	POTTER - SAGINAW	Distrib Unattended	46	8.32	
37	POTTERVILLE - BENTON TWP	Distrib Unattended	46	8.32	
38	PRESCOTT - RICHLAND TWP	Distrib Unattended	46	11	
39	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138	26.19	
40	PRINCETON - EMMET TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.00	2					1
							2
	14.00	1					3
	20.00	1					4
	10.00	1					5
	6.25	1					6
	12.50	1					7
	7.00	1					8
	2.50	1					9
	12.50	1					10
	12.50	1					11
	6.25	1					12
	25.00	2					13
							14
	5.00	1					15
	6.25	1					16
	12.50	1					17
	7.00	1					18
	12.50	1					19
	50.00	1					20
	22.50	2					21
							22
	11.85	2					23
							24
	6.25	1					25
	12.50	1					26
	12.50	1					27
	20.00	2					28
							29
	50.00	1					30
	25.00	2					31
							32
	12.50	1					33
	10.00	1					34
	40.00	2					35
							36
	12.50	1					37
	6.25	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PULLMAN - LEE TWP	Distrib Unattended	46	8.32	
2	QUINCY - QUINCY TWP	Distrib Unattended	46	8.32	
3	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	13.8
4	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	7.2
5	RAISIN - RAISIN TWP	HV Distrib Unattended	138	46	
6	RAMONA - GRAND RAPIDS	Distrib Unattended	46	12.47	
7	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46	24.9	
8	RANKIN - MUNDY TWP	Distrib Unattended	46	8.32	
9	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138	46	4.8
10	RAVENNA - RAVENNA TWP	Distrib Unattended	46	8.32	
11	RAVENNA - RAVENNA TWP	Distrib Unattended	46	12.47	
12	RAVINE - KALAMAZOO	Distrib Unattended	46	8.32	
13	READING - READING TWP	Distrib Unattended	46	8.32	
14	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
15	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
16	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46	8.32	
17	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
18	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
19	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
20	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
21	RENTON - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
22	REYNOLDS - SUMMIT TWP	Distrib Unattended	46	24.9	
23	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138	46	4.8
24	RICHLAND - RICHLAND TWP	Distrib Unattended	46	8.32	
25	RIGA - RIGA TWP	Distrib Unattended	46	12.47	
26	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
27	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
28	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138	46	4.8
29	RIVERDALE - SUMNER TWP	Distrib Unattended	46	11	
30	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	
31	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	
32	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
33	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
34	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46	8.32	
35	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46	8.32	
36	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
37	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	8.32	
38	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	24.9	
39	RODNEY - COLFAX TWP	Distrib Unattended	46	24.9	
40	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	5.00	1					1
	12.50	1					2
	200.00	2					3
							4
	50.00	1					5
	20.00	1					6
	6.25	1					7
	12.50	1					8
	100.00	1					9
	17.50	2					10
							11
	12.50	1					12
	6.25	1					13
	26.50	2					14
							15
	7.00	1					16
	19.50	2					17
							18
	11.25	2					19
		2					20
	3.13	1					21
	7.00	1					22
	40.00	1					23
	7.00	1					24
	2.50	1					25
	80.00	3					26
							27
							28
	7.00	1					29
	40.00	2					30
							31
	200.00	2					32
							33
	12.50	2					34
							35
	20.00	1					36
	32.50	2					37
							38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12	December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138	24.9	
2	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46	24.9	
3	ROSE CITY - CUMMING TWP	Distrib Unattended	46	8.32	
4	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46	8.32	
5	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
6	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
7	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
8	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
9	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46	8.32	
10	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46	12.47	
11	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46	8.32	
12	RUTLAND - RUTLAND TWP	Distrib Unattended	46	8.32	
13	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138	46	4.8
14	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46	8.32	
15	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46	8.32	
16	SALEM - SALEM TWP	Distrib Unattended	46	8.32	
17	SALZBURG - BANGOR TWP	Distrib Unattended	46	8.32	
18	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
19	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
20	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
21	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
22	SANFORD DAM - JEROME TWP	Distrib Unattended	46	2.3	
23	SANFORD DAM - JEROME TWP	Distrib Unattended	46	8.32	
24	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
25	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
26	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
27	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
28	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
29	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138	12.47	
30	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46	12.47	
31	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46	12.47	
32	SCIPPIO - SCIPPIO TWP	Distrib Unattended	46	8.32	
33	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138	46	4.8
34	SCOTTS - CLIMAX TWP	Distrib Unattended	46	8.32	
35	SCOTTVILLE - AMBER TWP	Distrib Unattended	46	24.9	
36	SECORD DAM - SECORD TWP	Distrib Unattended	46	2.4	
37	SEIDEL - SAGINAW	Distrib Unattended	46	8.32	
38	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
39	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
40	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	20.00	1					1
	5.00	1					2
	6.25	1					3
	6.25	1					4
	25.00	2					5
							6
	6.26	2					7
							8
	2.50	1					9
	12.50	1					10
	10.00	1					11
	12.50	1					12
	30.00	1					13
	40.00	2					14
							15
	12.50	1					16
	5.00	1					17
	82.50	2					18
							19
	32.50	2					20
							21
	11.25	2					22
							23
	11.25	3					24
							25
							26
	18.25	2					27
							28
	12.50	1					29
	12.50	1					30
	6.25	1					31
	3.13	1					32
	40.00	1					33
	6.25	1					34
	7.00	1					35
	1.50	1					36
	12.50	1					37
	50.00	2					38
							39
	1.50	3					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	4.8
2	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
3	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
4	SHATTUCK - SAGINAW	Distrib Unattended	46	8.32	
5	SHELBY - ARCADA TWP	Distrib Unattended	46	12.47	
6	SHEPHERD - COE TWP	Distrib Unattended	46	8.32	
7	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46	8.32	
8	SHERMAN - WILBER TWP	Distrib Unattended	46	8.32	
9	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46	8.32	
10	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46	12.47	
11	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138	24.9	
12	SIMPSON - MENDON TWP	HV Distrib Unattended	138	46	
13	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69	12.47	
14	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69	12.47	
15	SKYLARK - GRAND BLANC TWP	Distrib Unattended	15	8.72	
16	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46	8.32	
17	SLOAN - FLINT	Distrib Unattended	46	8.32	
18	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46	8.32	
19	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
20	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
21	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
22	SMITH CREEK - OGE MAW TWP	Distrib Unattended	138	24.94	
23	SOLVAY - MADISON TWP	Distrib Unattended	138	24.9	
24	SONOMA - BATTLE CREEK	HV Distrib Unattended	138	46	4.8
25	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46	8.32	
26	SPARES, M&S 22 - ALMA		138	13.8	
27	SPARES, M&S 22 - ALMA		138	12.47	
28	SPARES, M&S 22 - ALMA		46	13.8	
29	SPARES, M&S 22 - ALMA		46	12.47	
30	SPARES, M&S 22 - ALMA		138	8.32	
31	SPARES, M&S 22 - ALMA		138	24.9	
32	SPARES, M&S 22 - ALMA		138	12.47	
33	SPARES, M&S 22 - ALMA		46	13.8	
34	SPARES, M&S 22 - ALMA		45	8.72	
35	SPARES, M&S 22 - ALMA		46	24.9	
36	SPARES, M&S 22 - ALMA		138	8.32	
37	SPARES, M&S 22 - ALMA		138	24.9	
38	SPARES, M&S 22 - ALMA		46	13.8	
39	SPARES, M&S 22 - ALMA		46	8.32	
40	SPARES, M&S 22 - ALMA		46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
							2
	2.50	1					3
	20.00	1					4
	6.25	1					5
	12.50	1					6
	6.25	1					7
	1.88	1					8
	12.50	1					9
	12.50	1					10
	14.00	1					11
	37.50	1					12
	100.00	2					13
							14
	32.50	2					15
							16
	12.50	1					17
	4.46	4					18
							19
							20
							21
	20.00	1					22
	12.50	1					23
	50.00	1					24
	12.50	1					25
	12.50		1				26
	12.50		1				27
	20.00		1				28
	20.00		1				29
	12.50		1				30
	12.50		1				31
	12.50		1				32
	12.50		1				33
	12.50		1				34
	20.00		1				35
	20.00		1				36
	20.00		1				37
	20.00		1				38
	20.00		1				39
	20.00		1				40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SPARES, M&S 22 - ALMA		46	8.32	
2	SPARES, M&S 22 - ALMA		46	24.94	
3	SPARES, M&S 22 - ALMA		46	13.8	
4	SPARES, M&S 22 - ALMA		46	7.56	
5	SPARES, M&S 22 - ALMA		46	13.09	
6	SPARES, M&S 22 - ALMA		138	13.8	
7	SPARES, M&S 22 - ALMA		46	4.36	
8	SPARES, M&S 22 - ALMA		46	12.47	
9	SPARES, M&S 22 - ALMA		46	13.8	
10	SPARES, M&S 22 - ALMA		46	12.47	
11	SPARES, M&S 22 - ALMA		46	24.9	
12	SPARES, M&S 22 - ALMA		46	13.8	
13	SPAULDING - ADA TWP	HV Distrib Unattended	138	46	4.8
14	SPICEBUSH - LEE TWP	Distrib Unattended	46	24.9	
15	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46	8.32	
16	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45	26.19	
17	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46	12.47	
18	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
19	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46	8.32	
20	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	
21	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	
22	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138	24.9	
23	SQUIRE HILL - FLINT	Distrib Unattended	46	8.32	
24	SQUIRES - ALLEN TWP	Distrib Unattended	46	8.32	
25	ST. CHARLES - ST CHARLES TWP	Distrib Unattended	138	8.32	
26	ST. HELEN - AU SABLE TWP	Distrib Unattended	46	8.32	
27	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
28	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
29	STACEY - CLAYTON TWP	Distrib Unattended	138	24.9	
30	STADIUM - KALAMAZOO	Distrib Unattended	46	8.32	
31	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
32	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
33	STANDISH - STANDISH TWP	Distrib Unattended	46	8.32	
34	STANLEY - MT MORRIS TWP	Distrib Unattended	46	8.32	
35	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
36	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
37	STARKS - HOMER TWP	Distrib Unattended	46	8.32	
38	STATE STREET - SAGINAW	Distrib Unattended	46	8.32	
39	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	
40	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	20.00		1				1
	20.00		1				2
	30.00		1				3
	30.00		1				4
	40.00		1				5
	50.00		1				6
	6.25	1	1				7
	2.50	1	1				8
	3.13	1	1				9
	3.75	1	1				10
	5.00	1	1				11
	6.25	1	1				12
	100.00	1					13
	5.00	1					14
	12.50	1					15
	12.50	1					16
	12.50	1					17
	12.50	1					18
	6.25	1					19
	25.00	2					20
							21
	6.25	1					22
	12.50	1					23
	7.00	1					24
	12.50	1					25
	7.00	1					26
	12.50	2					27
							28
	12.50	1					29
	9.38	1					30
	25.00	2					31
							32
	12.50	1					33
	12.50	1					34
	5.00	2					35
							36
	7.00	1					37
	20.00	1					38
	25.00	2					39
							40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	STEELCASE - PARIS TWP	Distrib Unattended	138	7.56	
2	STEELCASE - PARIS TWP	Distrib Unattended	138	7.56	
3	STERNS ROAD - ERIE TWP	Distrib Unattended	46	12.47	
4	STEVENS - WYOMING TWP	Distrib Unattended	46	12.47	
5	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
6	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
7	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
8	STOVER - KEARNEY TWP	HV Distrib Unattended	138	46	4.8
9	STRONACH - STRONACH TWP	HV Distrib Unattended	138	46	4.8
10	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
11	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
12	SUMMIT - SUMMIT TWP	Distrib Unattended	46	8.32	
13	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.72	
14	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.32	
15	SURREY - SURREY TWP	Distrib Unattended	46	24.9	
16	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46	12.47	
17	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	46	8.32	
18	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46	8.32	
19	SYLVAN - SYLVAN TWP	Distrib Unattended	46	8.32	
20	TALLMAN - EAGLE TWP	Distrib Unattended	138	24.9	
21	TAMARACK - CATO TWP	Distrib Unattended	46	12	
22	TANIUM - MONTAGUE TWP	Distrib Unattended	46	12.47	
23	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32	
24	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32	
25	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47	
26	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47	
27	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46	8.32	
28	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46	8.32	
29	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46	12.47	
30	TERRACE - MUSKEGON	Distrib Unattended	46	12.47	
31	TEXAS - TEXAS TWP	Distrib Unattended	46	8.32	
32	THAYER - SAGINAW	Distrib Unattended	46	8.32	
33	THIRTY-THIRD STREET GENERATING - CASCA	Generation & HV Distrib Un	13	4.8	
34	THOMAS - THOMAS TWP	Distrib Unattended	46	8.32	
35	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138	46	7.2
36	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32	
37	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32	
38	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46	
39	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46	
40	TINSMAN - HOLLY TWP	Distrib Unattended	138	8.32	

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	40.00	2					1
							2
	14.00	1					3
	14.00	1					4
	12.50	1					5
	40.00	2					6
							7
	18.75	1					8
	40.00	1					9
	200.00	2					10
							11
	12.50	1					12
	6.26	2					13
							14
	6.25	1					15
	6.25	1					16
	2.50	1					17
	12.50	1					18
	12.50	1					19
	14.00	1					20
	6.25	1					21
	12.50	1					22
	6.26	2					23
							24
	18.75	2					25
							26
	12.50	1					27
	6.25	1					28
	12.50	1					29
	10.00	1					30
	12.50	1					31
	12.50	1					32
	2.50	1					33
	10.00	1					34
	50.00	1					35
	12.50	2					36
							37
	100.00	2					38
							39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/12		December 31, 2011
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Un	138	7.5	
2	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138	8.32	
3	TOWN LINE - MONITOR TWP	Distrib Unattended	46	8.32	
4	TRAVIS - COOPER TWP	Distrib Unattended	46	8.32	
5	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46	8.32	
6	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138	46	4.8
7	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32	
8	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32	
9	TUCKER - HOLLY TWP	Distrib Unattended	46	8.32	
10	TURNER - TURNER TWP	Distrib Unattended	46	24.9	
11	TUSTIN - BURDELL TWP	Distrib Unattended	46	24.9	
12	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138	8.32	
13	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138	8.32	
14	TWIN LAKE - DALTON TWP	Distrib Unattended	46	8.32	
15	TWINING - TURNER TWP	HV Distrib Unattended	138	46	
16	TWINING - TURNER TWP	HV Distrib Unattended	138	46	
17	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8
18	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8
19	ULMER - BIRCH RUN TWP	Distrib Unattended	46	8.32	
20	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
21	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
22	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
23	UPTON - DELTA TWP	Distrib Unattended	46	8.32	
24	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138	8.32	
25	VAN BUREN - BLENDON TWP	Distrib Unattended	138	12.47	
26	VANDERBILT - CORWITH TWP	Distrib Unattended	138	13.2	
27	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	46	8.32	
28	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
29	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
30	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
31	VERNON - CLARE	Distrib Unattended	138	46	4.8
32	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	4.8
33	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	7.2
34	VEVAY - VEVAY TWP	HV Distrib Unattended	138	46	4.8
35	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15	8.32	
36	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46	8.32	
37	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46	8.32	
38	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138	46	4.8
39	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8
40	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	22.50	1					1
	10.00	1					2
	5.00	1					3
	6.25	1					4
	3.25	1					5
	20.00	1					6
	12.50	2					7
							8
	12.50	1					9
	6.25	1					10
	6.25	1					11
	12.50	1					12
	20.00	1					13
	6.25	1					14
	35.00	4					15
							16
							17
							18
	12.50	1					19
	3.00	3					20
							21
							22
	12.00	1					23
	20.00	1					24
	20.00	1					25
	6.25	1					26
	12.50	1					27
	3.00	3					28
							29
							30
	37.50	1					31
	200.00	2					32
							33
	40.00	1					34
	25.00	2					35
							36
	12.50	1					37
	100.00	1					38
	67.50	2					39
							40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2011
		(2) [] A Resubmission	04/16/12		
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WAGER - GENESEE TWP	Distrib Unattended	46	8.32	
2	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46	8.32	
3	WALDO - MIDLAND TWP	Distrib Unattended	46	8.32	
4	WALDRON - WRIGHT TWP	Distrib Unattended	46	8.32	
5	WALKER - WALKER TWP	Distrib Unattended	46	12.47	
6	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
7	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
8	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
9	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
10	WARNER - PRAIREVILLE TWP	Distrib Unattended	138	13.8	
11	WARREN - WARREN TWP	HV Distrib Unattended	138	46	4.8
12	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138	46	4.8
13	WATERTOWN - DEWITT TWP	Distrib Unattended	46	8.32	
14	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
15	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
16	WAYLAND - WAYLAND TWP	Distrib Unattended	46	8.32	
17	WAYLAND - WAYLAND TWP	Distrib Unattended	138	46	4.8
18	WEADOCK J C - HAMPTON TWP	Generation & HV Distrib At	138	46	4.8
19	WEADOCK J C - HAMPTON TWP	Generation & HV Distrib At	138	46	4.8
20	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	
21	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	
22	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	7.2
23	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	4.8
24	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
25	WEBSTER - MT MORRIS TWP	Distrib Unattended	46	8.32	
26	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46	8.32	
27	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46	8.32	
28	WEST FENTON - FENTON TWP	Distrib Unattended	138	8.32	
29	WEST MAIN - OWOSSO TWP	Distrib Unattended	46	8.32	
30	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46	12.47	
31	WEST ROAD - LANSING TWP	Distrib Unattended	46	8.32	
32	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
33	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
34	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
35	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46	8.32	
36	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46	8.32	
37	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
38	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
39	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8
40	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8

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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	1.88	1					2
	12.50	1					3
	3.13	1					4
	20.00	1					5
	1.50	1					6
	17.50	2					7
							8
	6.25	1					9
	14.00	1					10
	40.00	1					11
	50.00	1					12
	6.25	1					13
	25.00	2					14
							15
	32.50	2					16
							17
	200.00	2					18
							19
	260.00	4					20
							21
							22
							23
	2.50	1					24
	12.50	1					25
	7.00	1					26
	5.00	1					27
	20.00	1					28
	12.50	1					29
	14.00	1					30
	12.50	1					31
	35.00	3					32
							33
							34
	12.50	1					35
	3.13	1					36
	11.25	2					37
							38
	80.00	2					39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46	8.32	
2	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
3	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
4	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	8.32	
5	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
6	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
7	WHITING J R PLANT - ERIE TWP	Generation & HV Distrib At	138	46	7.2
8	WHITTEMORE - GRANT TWP	Distrib Unattended	138	24.9	
9	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	8.32	
10	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	24.9	
11	WILDER - ECKFORD TWP	Distrib Unattended	46	8.32	
12	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
13	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
14	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138	46	4.8
15	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
16	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
17	WILMOTT - OTSEGO TWP	Distrib Unattended	46	8.32	
18	WINGATE - SHARON TWP	Distrib Unattended	46	8.32	
19	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46	8.32	
20	WISNER - BLACKMAN TWP	Distrib Unattended	46	8.32	
21	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138	24.9	
22	WOOD STREET - FLINT	Distrib Unattended	46	8.32	
23	WOODLAND - WOODLAND TWP	Distrib Unattended	46	8.32	
24	WOODWARD - SELMA TWP	Distrib Unattended	46	14.4	
25	WYOMING PARK - WYOMING TWP	Distrib Unattended	46	12.47	
26	YORKVILLE - ROSS TWP	Distrib Unattended	46	8.32	
27	ZYLMAN - PORTAGE TWP	Distrib Unattended	46	8.32	
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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) 04/16/12	Year of Report December 31, 2011		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	87.50	2					2
							3
	22.50	3					4
							5
							6
	50.00	1					7
	6.25	1					8
	18.25	2					9
							10
	6.25	1					11
	12.50	2					12
							13
	40.00	1					14
	12.50	2					15
							16
	12.50	1					17
	6.25	1					18
	6.25	1					19
	12.50	1					20
	12.50	1					21
	12.50	1					22
	3.13	1					23
	6.25	1					24
	12.50	1					25
	7.00	1					26
	20.00	1					27
							28
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
1. Report below the information called for concerning distribution watt-hour meters and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters		or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	1,878,809	627,823	
2	Additions During Year			
3	Purchases	20,593	9,427	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	20,593	9,427	0
6	Reduction During Year			
7	Retirements	43,041	9,016	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	43,041	9,016	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,856,361	628,234	0
11	In Stock	22,195	47,323	
12	Locked Meters on Customers' Premises	6,830		
13	Inactive Transformers on System			
14	In Customers' Use	1,827,336	580,911	
15	In Companys' Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,856,361	628,234	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/12	Year of Report December 31, 2011
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility or, improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These cost may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	116,603,010			1,449,598,007	
2	Water Pollution Control Facilities	545,012			240,276,389	
3	Solid Waste Disposal Costs	3,678,216			158,915,243	
4	Noise Abatement Equipment	75,155			1,613,703	
5	Esthetic Costs	0			26,944,000	
6	Additional Plant Capacity	0			14,286,000	
7	Miscellaneous (Identify significant)	992,014			108,011,837	
8	TOTAL (Total of lines 1 thru 7)	121,893,407	0	0	1,999,645,179	0
9	Construction work in progress				230,085,825	

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) 04/16/12	Year of Report December 31, 2011
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
430	7	b	Miscellaneous (Line 7): <u>Yr 2011</u> <u>1) Environmental Protection</u> Fossil Plants 316b Fish Entrainment (659,065) Recreation License Initiative - LPS Fish Deterrent Net 166,287 Cooling Towers (127,641) <u>2) Flood & Erosion Control Protection</u> Flow Gauging/Water Quality Monitoring River Monitoring System, Seawall 779,216 Park & Related Facilities 128,436 Wind Farms 222,001 Environmental Comp 408,917 Other 73,863 Total \$992,014		

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) 04/16/12	Year of Report December 31, 2011
ENVIRONMENTAL PROTECTION EXPENSES			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	11,178,386	11,178,386
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	3,477,337	3,477,337
6	Difference in Cost of Environmentally Clean Fuels (1)	(142,352,000)	
7	Replacement Power Costs (2)	2,818,352	2,818,352
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	(124,877,925)	17,474,075
<p>(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.</p> <p>(2) Based on the average price of interchange power. Energy cost of electrostatic precipitators is included utilizing the average production cost for the year.</p>			

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MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NON-MAJOR)

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

Report submitted for year ending: December 31, 2011																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name:</td><td>Thomas J. Webb</td><td>Title:</td><td>Executive VP and CFO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI Zip: 49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-0351</td></tr></table>		Name:	Thomas J. Webb	Title:	Executive VP and CFO	Address:	One Energy Plaza			City:	Jackson	State:	MI Zip: 49201	Telephone, Including Area Code:	(517) 788-0351		
Name:	Thomas J. Webb	Title:	Executive VP and CFO														
Address:	One Energy Plaza																
City:	Jackson	State:	MI Zip: 49201														
Telephone, Including Area Code:	(517) 788-0351																
If the utility name has been changed during the past year: <table><tr><td>Prior Name:</td><td></td></tr><tr><td>Date of Change:</td><td></td></tr></table>		Prior Name:		Date of Change:													
Prior Name:																	
Date of Change:																	
Two copies of the published annual report to stockholders: <table><tr><td><input checked="checked" type="checkbox"/></td><td><input type="checkbox"/></td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>will be forwarded to the Commission</td></tr><tr><td colspan="3">on or about</td></tr></table>		<input checked="checked" type="checkbox"/>	<input type="checkbox"/>	were forwarded to the Commission	<input type="checkbox"/>	<input type="checkbox"/>	will be forwarded to the Commission	on or about									
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on or about																	
Annual reports to stockholders: <table><tr><td><input checked="checked" type="checkbox"/></td><td><input type="checkbox"/></td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>are not published</td></tr></table>		<input checked="checked" type="checkbox"/>	<input type="checkbox"/>	are published	<input type="checkbox"/>	<input type="checkbox"/>	are not published										
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<input type="checkbox"/>	<input type="checkbox"/>	are not published															


FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 241-0967 or cantinh@michigan.gov OR forward correspondence to:

**DLARA/MPSC
Regulated Energy Division (Heather Cantin)
4300 W Saginaw
Lansing, MI 48917**

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company		02 Year of Report December 31, 2011
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) April 16, 2012
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da,Yr) April 16, 2012
02 Title Executive Vice President and Chief Financial Officer		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts

2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Complete Construction Not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.

5. 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 distributions of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statements showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distribution of these

Line No.	Acct No	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. INTANGIBLE PLANT		
2	301	Organization	33,468	-
3	302	Franchises and Consents	140,655	1,824
4	303	Miscellaneous Intangible Plant	22,902,620	485,550
5		TOTAL Intangible Plant	23,076,743	487,374
6		2. PRODUCTION PLANT		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment - Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26		TOTAL Manufactured Gas Production Plant	-	-

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) 4/16/2012	Year of Report December 31, 2011
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

amounts. Careful observance of the about instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) 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. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classification.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
					1
-	-	-	33,468	301	2
1,555	-	-	140,924	302	3
-	-	-	23,388,170	303	4
1,555	-	-	23,562,562		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-		26

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct No.	Account	Balance at Beginning of Year	Additions
		(a)	(b)	(c)
27		Natural Gas Production & Gathering Plant		
28	325.1	Producing Lands	-	-
29	325.2	Producing Leaseholds	172,559	-
30	325.3	Gas Rights	890	-
31	325.4	Rights of Way	222	-
32	325.5	Other Land	-	-
33	325.6	Other Land Rights	-	-
34	326	Gas Well Structures	-	-
35	327	Field Compressor Station Structures	-	-
36	328	Field Measuring and Regulating Station Structures	-	-
37	329	Other Structures	116,071	-
38	330	Producing Gas Wells - Well Construction	61,603	-
39	331	Producing Gas Wells - Well Equipment	40,523	-
40	332	Field Lines	4,825	-
41	333	Field Compressor Station Equipment	-	-
42	334	Field Measuring and Regulating Station Equipment	77,146	-
43	335	Drilling and Cleaning Equipment	-	-
44	336	Purification Equipment	227,390	-
45	337	Other Equipment	7,322	-
46	338	Unsuccessful Exploration & Development Costs	8,224,143	-
47		TOTAL Production and Gathering Plant	8,932,694	-
48		Products Extraction Plant		
49	340.1	Land	-	-
50	340.2	Land Rights	-	-
51	341	Structures and Improvements	-	-
52	342	Extraction and Refining Equipment	-	-
53	343	Pipe Lines	-	-
54	344	Extracted Products Storage Equipment	-	-
55	345	Compressor Equipment	-	-
56	346	Gas Measuring and Regulating Equipment	-	-
57	347	Other Equipment	-	-
58		TOTAL Products Extraction Plant	-	-
59		TOTAL Natural Gas Production Plant	8,932,694	-
60		SNG Production Plant (Submit Supplemental Statement)	-	-
61		TOTAL Production Plant	8,932,694	-
62		3. Natural Gas Storage and Processing Plant		
63		Underground Storage Plant		
64	350.1	Land	7,762,073	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at End of Year	Acct No.	Line No.
(d)	(e)	(f)	(g)		
					27
-	-	-	-	325.1	28
-	-	-	172,559	325.2	29
-	-	-	890	325.3	30
-	-	-	222	325.4	31
-	-	-	-	325.5	32
-	-	-	-	325.6	33
-	-	-	-	326	34
-	-	-	-	327	35
-	-	-	-	328	36
-	-	-	116,071	329	37
-	-	-	61,603	330	38
-	-	-	40,523	331	39
-	-	-	4,825	332	40
-	-	-	-	333	41
-	-	-	77,146	334	42
-	-	-	-	335	43
45,364	-	29,926	211,952	336	44
-	-	-	7,322	337	45
-	-	-	8,224,143	338	46
45,364	-	29,926	8,917,256		47
					48
-	-	-	-	340.1	49
-	-	-	-	340.2	50
-	-	-	-	341	51
-	-	-	-	342	52
-	-	-	-	343	53
-	-	-	-	344	54
-	-	-	-	345	55
-	-	-	-	346	56
-	-	-	-	347	57
-	-	-	-		58
45,364		29,926	8,917,256		59
-	-	-	-		60
45,364	-	29,926	8,917,256		
					62
					63
-	-	-	7,762,073	350.1	64

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
65	350.2	Rights of Way	1,390,480	9,716
66	351	Structures and Improvements	14,453,055	820,825
67	352	Wells	71,331,621	2,277,927
68	352.1	Storage Leaseholds and Rights	6,838,555	128,565
69	352.2	Reservoirs	-	-
70	352.3	Non-Recoverable Natural Gas	-	-
71	353	Lines	37,885,214	1,499,283
72	354	Compressor Station Equipment	96,949,509	5,400,738
73	355	Measuring and Regulating Equipment	20,893,461	482,281
74	356	Purification Equipment	20,900,564	2,865,858
75	357	Other Equipment	5,661,000	45,340
76	358	Gas in Underground Storage-Noncurrent	26,253,198	-
77	358.1	Asset Retirement Costs for Underground Storage Plant	177,744	-
78		TOTAL Underground Storage Plant	310,496,474	13,530,533
79		Other Storage Plant		
80	360.1	Land	-	-
81	360.2	Land Rights	-	-
82	361	Structures and Improvements	-	-
83	362	Gas Holders	-	-
84	363	Purification Equipment	-	-
85	363.1	Liquefaction Equipment	-	-
86	363.2	Vaporizing Equipment	-	-
87	363.3	Compressor Equipment	-	-
88	363.4	Measuring and Regulating Equipment	-	-
89	363.5	Other Equipment	-	-
90		TOTAL Other Storage Plant	-	-
91		Base Load Liquefied NG Terminating and Processing Plant		
92	364.1	Land	-	-
93	364.1a	Land Rights	-	-
94	364.2	Structures and Improvements	-	-
95	364.3	LNG Processing Terminal Equipment	-	-
96	364.4	LNG Transportation Equipment	-	-
97	364.5	Measuring and Regulating Equipment	-	-
98	364.6	Compressor Station Equipment	-	-
99	364.7	Communication Equipment	-	-
100	364.8	Other Equipment	-	-
101		TOTAL Base Load LNG Terminating and Processing Plant	-	-
102				
103		TOTAL Natural Gas Storage and Processing Plant	310,496,474	13,530,533

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/16/2012		December 31, 2011	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at		Acct	Line	
(d)	(e)	(f)	End of Year		No	No.	
			(g)				
-	-	-	1,400,196		350.2	65	
(2,036)	-	626,383	15,902,299		351	66	
127,916	-	48,070	73,529,702		352	67	
-	-	-	6,967,120		352.1	68	
-	-	-	-		352.2	69	
-	-	-	-		352.3	70	
38,876	-	86,825	39,432,446		353	71	
930,393	-	2,438,904	103,858,758		354	72	
19,326	-	(3,664,279)	17,692,137		355	73	
229,310	-	273,124	23,810,236		356	74	
670,776	-	211,582	5,247,146		357	75	
-	-	-	26,253,198		358	76	
-	-	-	177,744		358.1	77	
2,014,561	-	20,609	322,033,055			78	
						79	
-	-	-	-		360.1	80	
-	-	-	-		360.2	81	
-	-	-	-		361	82	
-	-	-	-		362	83	
-	-	-	-		363	84	
-	-	-	-		363.1	85	
-	-	-	-		363.2	86	
-	-	-	-		363.3	87	
-	-	-	-		363.4	88	
-	-	-	-		363.5	89	
-	-	-	-			90	
						91	
-	-	-	-		364.1	92	
-	-	-	-		364.1a	93	
-	-	-	-		364.2	94	
-	-	-	-		364.3	95	
-	-	-	-		364.4	96	
-	-	-	-		364.5	97	
-	-	-	-		364.6	98	
-	-	-	-		364.7	99	
-	-	-	-		364.8	100	
-	-	-	-			101	
						102	
2,014,561	-	20,609	322,033,055			103	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
103		4. Transmission Plant		
104	365.1	Land	18,089,265	187,127
105	365.2	Land Rights	-	-
106	365.3	Rights of Way	51,292,534	14,367
107	366	Structures and Improvements	27,662,940	915,416
108	367	Mains	436,806,540	18,193,319
109	368	Compressor Station Equipment	92,206,949	589,584
110	369	Measuring and Regulating Station Equipment	55,935,296	2,541,815
111	370	Communication Equipment	12,341,314	347,396
112	371	Other Equipment	18,272,474	21,062
113	372	ARO for Transmission Plant	458,056	-
114		TOTAL Transmission Plant	713,065,368	22,810,086
115		5. Distribution Plant		
116	374.1	Land	1,981,247	-
117	374.2	Land Rights	9,869,266	331,427
118	375	Structures and Improvements	5,716,745	412,902
119	376	Mains	1,107,768,560	17,627,371
120	377	Compressor Station Equipment	-	-
121	378	Measuring and Regulating Station Equipment - General	51,953,519	3,111,272
122	379	Measuring and Regulating Station Equipment - City Gate	-	-
123	380	Services	887,507,024	54,656,022
124	381	Meters	232,222,458	11,093,369
125	382	Meter Installations	214,274,766	10,579,539
126	383	House Regulators	21,838,929	1,484,169
127	384	House Regulator Installations	-	-
128	385	Industrial Measuring and Regulating Station Equipment	-	-
129	386	Other Prop. on Customer's Premises	-	-
130	387	Other Equipment	-	-
131	388	Asset Retirement Costs for Distribution Plant	121,277,653	(1,596,330)
132		TOTAL Distribution Plant	2,654,410,167	97,699,741
133		6. GENERAL PLANT		
134	389.1	Land	2,383,979	-
135	389.2	Land Rights	1,516	-
136	390	Structures and Improvements	32,600,665	80,688
137	391	Office Furniture and Equipment	643,734	(84)
138	391.1	Computers and Computer Related Equipment	2,548,251	189,026
139	392	Transportation Equipment	12,500,748	3,756,366
140	393	Stores Equipment	50,840	-
141	394	Tools, Shop and Garage Equipment	5,258,291	27,933
142	395	Laboratory Equipment	343,390	-

Name of Respondent		This Report Is:		Date of Report		Year of Report	
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at		Acct	Line	
(d)	(e)	(f)	End of Year		No.	No.	
			(g)				
						103	
17,675	-	(8,425,826)	9,832,891		365.1	104	
-	-	-	-		365.2	105	
-	-	(14,112,970)	37,193,931		365.3	106	
21,846	-	4,356,777	32,913,287		366	107	
424,221	-	23,371,723	477,947,361		367	108	
499,698	-	9,446,482	101,743,317		368	109	
350,302	-	344,191	58,471,000		369	110	
-	-	(2,142,368)	10,546,342		370	111	
1,153,769	-	(12,782,161)	4,357,606		371	112	
-	-	-	458,056		371	113	
2,467,511	-	55,848	733,463,791			114	
						115	
-	-	-	1,981,247		374.1	116	
861	-	-	10,199,832		374	117	
6,585	-	76,846	6,199,908		375	118	
1,181,232	-	-	1,124,214,699		376	119	
-	-	-	-		377	120	
670,151	-	(76,846)	54,317,794		378	121	
-	-	-	-		379	122	
2,377,409	-	-	939,785,637		380	123	
4,130,426	-	-	239,185,401		381	124	
1,047,746	-	-	223,806,559		382	125	
302,535	-	-	23,020,563		383	126	
-	-	-	-		384	127	
-	-	-	-		385	128	
-	-	-	-		386	129	
-	-	-	-		387	130	
17,939	-	-	119,663,384		388	131	
9,734,884	-	-	2,742,375,024			132	
						133	
11,845	-	-	2,372,134		389.1	134	
-	-	-	1,516		389.2	135	
75,770	-	-	32,605,583		390	136	
-	-	5,622	649,272		391	137	
57,796	-	(40,444)	2,639,037		391.1	138	
212,121	-	(49,874)	15,995,119		392	139	
-	-	-	50,840		393	140	
-	-	(74,752)	5,211,472		394	141	
-	-	-	343,390		395	142	

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) 4/16/2012	Year of Report December 31, 2011
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
141	396	Power Operated Equipment	1,853,005	601,616
142	397	Communication Equipment	5,366,933	-
143	398	Miscellaneous Equipment	187,095	33,657
144		SUBTOTAL	63,738,447	4,689,202
145	399	Other Tangible Property	-	-
146		TOTAL General Plant	63,738,447	4,689,202
147		TOTAL (Accounts 101 and 106)	3,773,719,893	139,216,936
148	101.1	Property Under Capital Leases	4,215,137	208,103
149	102	Gas Plant Purchased (See Instruction 8)	-	-
150	(Less)	Gas Plant Sold (See Instruction 8)	-	
151	103	Experimental Gas Plant Unclassified	-	
152		TOTAL GAS PLANT IN SERVICE	3,777,935,030	139,425,039

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) 4/16/2012	Year of Report December 31, 2011		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
-	-	(130,880)	2,323,741	396	141
116,451	-	(107,446)	5,143,036	397	142
-	-	-	220,752	398	143
473,983	-	(397,774)	67,555,892		144
-	-	-	-	399	145
473,983	-	(397,774)	67,555,892		146
14,737,858	-	(291,391)	3,897,907,580		147
1,178,411	(946)	-	3,243,883	101.1	148
	-	-	-	102	149
-	-	-	-	102	150
-	-	-	-	103	151
15,916,269	(946)	(291,391)	3,901,151,463		152

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) 4/16/2012	Year of Report December 31, 2011
GAS 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		
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	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	Gas Properties	Various	Various	208,532
3				
4				
5				
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41				
42	TOTAL			\$208,532

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) 4/16/2012	Year of Report December 31, 2011
PRODUCTION PROPERTY HELD FOR FUTURE USE (Account 105.1)				
1. Report separately each property held for future use at end of the year having the original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1		
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	Natural Gas Lands, and Gas Rights Held for Future Utility Use (Per 500-501)			
2				
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46				
47	TOTAL			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Intangible Plant - Gas Total	2,395	-	
2				
3	Natural Gas Store & Processing Plant Total	95,505,952	61,187,219	
4				
5	Transmission Plant - Gas Total	8,463,842	41,982,138	
6				
7	Distribution Plant - Gas Total	11,447,168	139,278,221	
8				
9	General Plant - Gas Total	13,265,126	12,570,580	
10				
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14				
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42	TOTAL	128,684,483	255,018,158	

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) 4/16/2012	Year of Report December 31, 2011
CONSTRUCTION OVERHEADS-GAS				
<p>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.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>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.</p> <p>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.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Engineering and Supervision	36,221,373	84,065,296	
2	Administrative and General	27,325,095	67,419,111	
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4				
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45				
46	TOTAL	63,546,468		

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) 4/16/2012	Year of Report December 31, 2011
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 and 109)

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 gas plant in service, pages 204-211, 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 remove 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 costs included in retirement work in process at year end in the appropriate functional classification.

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)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	1,949,581,482	1,949,561,107	20,375	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	106,563,017	106,563,017	-	-
4	(403.1) Deprec. And Deplet. Expense	-	-	-	-
5	(413) Exp. of Gas Plt. Leas. to Others	-	-	-	-
6	Transportation Expenses-Clearing	-	-	-	-
7	Other Clearing Accounts	-	-	-	-
8	Other Accounts (Specify):				
9		-	-	-	-
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	106,563,017	106,563,017	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	14,688,846	14,688,846	-	-
13	Cost of Removal	11,414,082	11,414,082	-	-
14	Salvage (Credit)	(360,746)	(360,746)	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	25,742,182	25,742,182	-	-
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	3,043,015	3,053,783	(10,768)	-
18	Retirement WIP	1,686	1,686	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	2,033,447,018	2,033,437,411	9,607	-

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

20	Production - Manufactured Gas	-	-	-	-
21	Production & Gathering - Natural Gas	525,836	516,229	9,607	-
22	Products Extraction - Natural Gas	-	-	-	-
23	Underground Gas Storage	137,061,876	137,061,876	-	-
24	Other Storage Plant	-	-	-	-
25	Base Load LNG Terminating & Processing Plant	-	-	-	-
26	Transmission	216,015,443	216,015,443	-	-
27	Distribution	1,647,762,526	1,647,762,526	-	-
28	General	32,081,337	32,081,337	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	2,033,447,018	2,033,437,411	9,607	-

1. Line 17, column (c) amount consists primarily of transfer activity for prior years.

2. Gas Plant in Service Retirements-

Page 212B, Line 147, Col (d)	14,737,858
Nondepreciable Property	19,230
Other Adjustments	(68,242)
Book Cost of Plant Retired-Line 12, Col (c)	<u>14,688,846</u>

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) 4/16/2012	Year of Report December 31, 2011			
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed</p> <p>with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60 degrees F.</p>						
No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	-	941,345,284	-	-	941,345,284
2	Gas Delivered to Storage (contra Account)	-	675,103,100	-	-	675,103,100
3	Gas Withdrawn from Storage (contra Account)	-	682,479,793	-	-	682,479,793
4	Other Debits or Credits (Net)	-	(4,642,627)	-	-	(4,642,627)
5	Balance at End of Year	-	929,325,964	-	-	929,325,964
6	Mcf	-	149,073,487	-	-	149,073,487
7	Amount Per Mcf	-	6	-	-	6
8	State basis of segregation of inventory between current and noncurrent portions:					
9	Inventory Account 164.1 was decreased \$4,642,627 to reflect gas storage losses of approximately 744,787 mcf.					
10	The company has elected to use Account 358 for non-current gas.					

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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) 4/16/2012	Year of Report December 31, 2011
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS				
<p>1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.)</p> <p>2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.</p>				
Line No.	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at ° 60 F) (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
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41				
42	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011			
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).						
4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.						
BALANCE END OF YEAR		Prepayments in CURRENT YEAR				
Mcf (14.73 psia at ° 60 F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at ° 60 F) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	Line No.
						1
						2
						3
						4
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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) 4/16/2012		Year of Report December 31, 2011	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226-227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance End of Year (b)	
1	Prepaid Insurance					10,431,152	
2	Prepaid IS&T Costs-Software Maintenance					9,801,346	
3	Prepaid IS&T Costs-Hardware Maintenance					2,940,025	
4	Prepaid MPSC Assessment					2,807,836	
5	EPRI Fees					914,837	
6	Prepaid - DTE Ray Compressor					652,500	
7	Prepaid Margin					400,000	
8	Prepaid Hydro Fees					258,894	
9	Prepaid Facilities					250,000	
10	Prepaid - Other					135,013	
11							
	TOTAL					28,591,603	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1, and period of amortization (mo, to, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged Amount (d) (e)		Balance at End of Year (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9	TOTAL	-	-			-	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged Amount (d) (e)		Balance at End of Year (f)	
10							
11							
12							
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29							
30	TOTAL	-	-			-	

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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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATING REVENUES (Account 400)			
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, column (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer		should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60 degrees F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. 5. If increases or decreases from previous year (column (c), (e) and (g)), are not derived from previously reported	
OPERATING REVENUES			
Line No.	Title of Account (a)	Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	1,644,467,602	1,676,903,901
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	439,588,635	450,094,677
5	Large (or Ind.) (See Instr. 6)	89,077,841	88,206,882
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	2,919,113	3,026,976
8	TOTAL Sales to Ultimate Consumers	2,176,053,191	2,218,232,436
9	483 Sales for Resale	-	-
10	TOTAL Nat. Gas Service Revenues	2,176,053,191	2,218,232,436
11	Revenues from Manufactured Gas	-	-
12	TOTAL Gas Service Revenues	2,176,053,191	2,218,232,436
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	10,540,398	11,134,296
16	488 Misc. Service Revenues	47,648,616	45,981,743
17	489 Rev. from Trans. of Gas of Others	69,056,842	69,159,974
18	490 Sales of Prod. Ext. from Nat. Gas	-	-
19	491 Rev. from Nat. Gas Proc. by Others	-	-
20	492 Incidental Gasoline and Oil Sales	-	-
21	493 Rent from Gas Property	890,601	1,003,735
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	16,559,243	23,837,477
24	TOTAL Other Operating Revenues	144,695,700	151,117,225
25	TOTAL Gas Operating Revenues	2,320,748,891	2,369,349,661
26	(Less) 496 Provision for Rate Refunds	(11,355,458)	8,941,080
27	TOTAL Gas Operating Revenues Net of Provision for Refu	2,332,104,349	2,360,408,581
28	Sales by Communities (Incl. Main Line Sales to Resid. and Comm. Custrs.)	2,173,134,078	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	-	
30	Sales for Resale	-	
31	Other Sales to Public Authorities (from Local Dist. Only)	-	
32	Interdepartmental Sales	2,919,113	
33	TOTAL (Same as Line 10, Columns (b) and (d))	2,176,053,191	

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) 4/16/2012	Year of Report December 31, 2011
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GAS OPERATING REVENUES (Account 400) (Continued)

figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH		Line No
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
156,581,013	151,156,630	1,579,835	1,576,520	2
				3
50,062,858	46,571,579	118,223	117,860	4
10,745,835	9,544,778	6,721	6,938	5
-	-	-	-	6
373,520	352,534	78	81	7
217,763,226	207,625,521	1,704,857	1,701,399	8
-	-	-	-	9
217,763,226	207,625,521	1,704,857	1,701,399	10
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217,389,706				28
-				29
-				30
-				31
373,520				32
217,763,226				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) 4/16/2012	Year of Report December 31, 2011
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RATE AND SALES SECTION

Definitions of Classes of Service and Instructions Pertaining to
Statements of Sales Data

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average number of customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which by crossing out one not applying). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commercial Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses, apartment houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commercial Service. This class to include all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Street and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefore are at tariff or other specific rates.

I. Other Sales. This class includes all service to ultimate consumers not included in the foregoing described classifications.

*A-I. Total Sales to Ultimate Consumers. This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales to gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such other), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

*A-K. Total Gas Operating Revenues. The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

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) 4/16/2012	Year of Report December 31, 2011
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**625-A. SALES DATA FOR THE YEAR
(STATE OF MICHIGAN)**

Line No.	Class of Service (a)	Average number of customers per month (b)	Gas Sold Mcf * (c)	Revenue (to nearest dollar) (d)	Averages		
					Mcf * per customer (e)	Revenue per customer (f)	Revenue per Mcf * (g)
1	AB. Residential service						
2	A. Residential service	5,379	308,533	3,469,315	57.36	644.97	11.24
3	B. Residential space heating service	1,574,456	157,122,604	1,651,742,495	99.79	1,049.09	10.51
4	CD. Commercial service						
5	C. Commercial service, except SH	118,223	50,334,666	438,388,068	425.76	3,708.15	8.71
6	D. Commercial space heating				-	-	-
7	E. Industrial service	6,721	10,804,179	88,743,309	1,607.53	13,203.88	8.21
8	F. Public street & highway lighting				-	-	-
9	G. Other sales to public authorities				-	-	-
10	H. Interdepartmental sales	78	375,550	2,847,021			7.58
11	I. Other sales				-	-	-
12	A-I. Total sales to ultimate customers	1,704,857	218,945,532	2,185,190,208	128.42	1,281.74	9.98
13	J. Sales to other gas utilities for resale	-	-	-	-	-	-
14	A-J. TOTAL SALES OF GAS	1,704,857	218,945,532	2,185,190,208	128.42	1,281.74	9.98
15	K. Other gas revenues			146,914,141			
16	A-K. TOTAL GAS OPERATING REVENUE			2,332,104,349			

* Report Mcf on a pressure base of 14.65 psia dry and a temperature base of 60 degrees F. Give two decimals.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a)-List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b)-Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c)-Using the classification show in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d)-Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f)-For each rate schedule listed enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate schedule designation (a)	Type of service to which schedule is applicable (b)	Class of service (c)	Average number of customers per month (d)	Mcf Sold (e)	Revenue (to nearest dollar) (f)
1	Residential - Rate A	(1)	A	5,379	311,712	3,517,390
2	Residential - Rate A	(2)	B	1,564,963	153,616,825	1,617,536,597
3	Residential - Rate A-1	(2)	A & B	9,493	7,282,416	67,138,881
4	Comm & Ind - Rate B/GS-1	(3)	D & E	94,429	16,758,425	159,909,051
5	Comm & Ind - Rate GS-2	(3)	D & E	29,648	35,460,912	303,962,276
6	Comm & Ind - Rate C/GS-3	(3)	D & E	859	10,152,658	78,977,363
7	Commercial - Rate GL-1	(4)	F	8	1,704	12,933
8	Interdepartmental	(5)	H	78	376,160	2,949,966
9	Total Sales to Ultimate Customers			1,704,857	223,960,812	2,234,004,457
10	Unbilled Sales and Revenue				(5,015,280)	(57,951,266)
11	Provisions for Rate Refunds				-	9,137,017
12					-	-
13					-	-
14					-	-
15					-	-
16					-	-
17						
18						
19						
20						
21						
22						
23	Net Sales and Revenues				218,945,532	2,185,190,208

- All domestic uses except space heating.
- All domestic uses.
- Any usual commercial, industrial or institutional use with space heating.
- Commercial and industrial outdoor lighting.
- Electric generation, space heating and miscellaneous uses.

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) 4/16/2012	Year of Report December 31, 2011
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625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

- Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	752; 753	Residential	A, B	189,811	21,846,975	235,479,256
2	277; 278; 289	Commercial	C	30,673	22,325,577	187,557,771
3	279; 280; 290	Industrial	E	2,149	4,155,111	33,303,878
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			222,633	48,327,663	456,340,905

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) 4/16/2012	Year of Report December 31, 2011
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1)				
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.</p>				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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22				
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24				
25				
26				
27				
28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1) (Cont'd)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."			
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30

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) 4/16/2012	Year of Report December 31, 2011
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)			
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>4. In column (a) include the names of companies from which revenues were derived, points of receipt and of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.</p>			
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)
1	Utilicorp United, Inc. (Michigan Gas Utilities) (1)		
2	Received from Trunkline, ANR, Great Lakes, Jackson, and Mich Con Pipelines, the		
3	Amoco Plant and various Michigan production areas and redelivered at Girard,		
4	Plainwell, Monterey and Salem interchanges.		
5			
6	Transportation Rate ST-1, ST-2, LT-1, LT-2, XLT-1, XLT-2 and CS Customers (1);		
7	U-15506 and U-15986		
8	Chrysler (1)		
9	Dow Corning (1)		
10	Ford Motor (1)		
11	General Motors (1)		
12	James River (1)		
13	Michigan Ethanol (1)		
14	Monitor Sugar (1)		
15	Carbon Green (1)		
16	State University (1)		
17	Western Michigan (1)		
18			
19	Others under 1,000,000 Mcf per company	3119	
20			
21	Midland Cogeneration Venture; U-901 (1,2)		
22			
23	Southeastern Michigan Gas Company (1,2)		
24			
25	Kinder Morgan (1,2)		
26			
27	Others under 1,000,000 Mcf per company	2	
28			
29	Provisions for Rate Refund		
TOTAL			
<p>(1) Mcf and revenue related to gas delivered are as billed. Billed amounts are recorded in the month following the actual month of delivery and may include adjustments for previous months.</p> <p>(2) Transportation gas can be received from Trunkline Gas Company at Elkhart, American Natural Resources at Overisel, Stag Lake and Otisville, Panhandle Eastern Pipe Line Company at Freedom, Michigan Consolidated Gas Company at Northville and Goose Creek, Great Lakes Gas Transmission Company at Chippewa and Birch Run, Jackson Pipeline at Fowler Road, Beaver Creek Pipeline at Jerome, Vector Pipeline at Hartland and Ray, and from Michigan producers at various points throughout the state and redelivered at numerous points.</p>			

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) 4/16/2012	Year of Report December 31, 2011		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.				"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."	
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
1,104,610	1,145,930	155,123	13.5		1
					2
					3
					4
					5
					6
					7
4,604,700	4,544,715	2,530,082	55.7		8
4,120,036	4,076,702	1,835,209	45.0		9
3,160,548	3,216,044	2,094,490	65.1		10
5,967,680	6,049,538	3,074,741	50.8		11
2,590,943	2,561,311	1,259,484	49.2		12
1,519,673	1,509,611	787,888	52.2		13
2,622,989	2,760,028	1,625,812	58.9		14
1,425,014	1,407,204	659,609	46.9		15
2,537,171	2,489,731	445,653	17.9		16
1,344,378	1,364,734	695,756	51.0		17
					18
39,578,891	38,372,981	42,393,136	110.5		19
					20
37,417,496	37,897,974	9,307,668	24.6		21
					22
1,924,642	1,950,687	278,677	14.3		24
					24
8,616,526	8,616,526	1,880,595	21.8		26
					26
(16,748,848)	-	32,919			27
					28
-	-	2,218,441			29
101,786,449	117,963,716	71,275,283	60.4		

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) 4/16/2012	Year of Report December 31, 2011
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.				
3. Enter the average number of customers per company and/or by rate schedule.				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Mcf Of Gas Injected (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011	
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.				
Mcf of Gas Withdrawn (d)	Revenue (f)	Average Revenue per Mcf of Gas Injected/Withdrawn (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Wells Expenses	-	-	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	-	-	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	-	-	
17	760 Rents	-	-	
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-	-	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	-	-	
24	765 Maintenance of Field Compressor Station Equipment	-	-	
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-	
26	767 Maintenance of Purification Equipment	-	-	
27	768 Maintenance of Drilling and Cleaning Equipment	-	-	
28	769 Maintenance of Other Equipment	-	-	
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	-	-	
30	TOTAL Natural Gas Production and Gathering (Enter Total of lines 18 and 29)	-	-	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	-	-	
34	771 Operation Labor	-	-	
35	772 Gas Shrinkage	-	-	
36	773 Fuel	-	-	
37	774 Power	-	-	
38	775 Materials	-	-	
39	776 Operation Supplies and Expenses	-	-	
40	777 Gas Processed by Others	-	-	
41	778 Royalties on Products Extracted	-	-	
42	779 Marketing Expenses	-	-	
43	780 Products Purchases for Resale	-	-	
44	781 Variation in Products Inventory	-	-	
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-	
46	783 Rents	-	-	
47	TOTAL Operation (Enter Total of lines 33 thru 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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering	-	-	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-	
58	TOTAL Products Extraction (Enter Total of line 47 and 57)	-	-	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	-	-	
62	796 Nonproductive Well Drilling	-	-	
63	797 Abandoned Leases	-	-	
64	798 Other Exploration	-	-	
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-	-	
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases	-	-	
68	801 Natural Gas Field Line Purchases	-	-	
69	802 Natural Gas Gasoline Plant Outlet Purchases	-	-	
70	803 Natural Gas Transmission Line Purchases	1,435,662,442	1,429,787,919	
71	803.1 Off-System Gas Purchases	-	-	
72	804 Natural Gas City Gate Purchases	-	-	
73	804.1 Liquefied Natural Gas Purchases	-	-	
74	805 Other Gas Purchases	-	-	
75	(Less) 805.1 Purchased Gas Cost Adjustments	-	-	
76	(Less) 805.2 Incremental Gas Cost Adjustments	-	-	
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	1,435,662,442	1,429,787,919	
78	806 Exchange Gas	-	-	
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas	-	-	
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	
83	807.4 Purchased Gas Calculations Expenses	-	-	
84	807.5 Other Purchased Gas Expenses	-	-	
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-	-	
86	808.1 Gas Withdrawn from Storage - Debit	682,479,794	755,163,062	
87	(Less) 808.2 Gas Delivered to Storage - Credit	675,103,100	662,580,134	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-	
90	(Less) Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	2,854,105	3,743,256	
92	811 Gas Used for Products Extraction - Credit	-	-	
93	812 Gas Used for Other Utility Operations - Credit	1,968,584	2,278,478	
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	4,822,689	6,021,734	
95	813 Other Gas Supply Expenses			
95a	813.1 Synthetic Gas Supply Expenses	-	-	
95b	813.2 Gas Cost Recovery Expenses-Royalties	-	-	
96	TOTAL Other Gas Supply Expenses (Total of lines 77,78,85,86 thru 89,94 & 95)	1,438,216,447	1,516,349,113	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	1,438,216,447	1,516,349,113	

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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	1,419,558	1,013,799	
102	815 Maps and Records	-	-	
103	816 Wells Expenses	137,472	88,134	
104	817 Lines Expense	1,826,816	1,477,583	
105	818 Compressor Station Expenses	3,195,443	3,398,631	
106	819 Compressor Station Fuel and Power	8,732,794	8,180,268	
107	820 Measuring and Regulating Station Expenses	105,536	(3,275)	
108	821 Purification Expenses	8,909	-	
109	822 Exploration and Development	-	-	
110	823 Gas Losses	2,595,198	2,150,135	
111	824 Other Expenses	797,001	990,526	
112	825 Storage Well Royalties	-	-	
113	826 Rents	-	-	
114	TOTAL Operation (Enter Total of lines 101 thru 113)	18,818,727	17,295,801	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	1,121,431	680,682	
117	831 Maintenance of Structures and Improvements	-	-	
118	832 Maintenance of Reservoirs and Wells	1,347,869	339,065	
119	833 Maintenance of Lines	740,638	997,405	
120	834 Maintenance of Compressor Station Equipment	1,470,693	721,206	
121	835 Maintenance of Measuring and Regulating Station Equipment	55,973	37,196	
122	836 Maintenance of Purification Equipment	5,191	-	
123	837 Maintenance of Other Equipment	-	-	
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	4,741,795	2,775,554	
125	TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)	23,560,522	20,071,355	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	-	-	
129	841 Operation Labor and Expenses	-	-	
130	842 Rents	-	-	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-	-	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures and Improvements	-	-	
138	843.3 Maintenance of Gas Holders	-	-	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	-	-	
141	843.6 Maintenance of Vaporizing Equipment	-	-	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	-	-	

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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	-	-	
150	844.2 LNG Processing Terminal Labor and Expenses	-	-	
151	844.3 Liquefaction Processing Labor and Expenses	-	-	
152	844.4 Liquefaction Transportation Labor and Expenses	-	-	
153	844.5 Measuring and Regulating Labor and Expenses	-	-	
154	844.6 Compressor Station Labor and Expenses	-	-	
155	844.7 Communication System Expenses	-	-	
156	844.8 System Control and Load Dispatching	-	-	
157	845.1 Fuel	-	-	
158	845.2 Power	-	-	
159	845.3 Rents	-	-	
160	845.4 Demurrage Charges	-	-	
161	(Less) 845.5 Wharfage Receipts - Credit	-	-	
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-	
163	846.1 Gas Losses	-	-	
164	846.2 Other Expenses	-	-	
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-	-	
168	847.2 Maintenance of Structures and Improvements	-	-	
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-	
170	847.4 Maintenance of LNG Transportation Equipment	-	-	
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-	
172	847.6 Maintenance of Compressor Station Equipment	-	-	
173	847.7 Maintenance of Communication Equipment	-	-	
174	847.8 Maintenance of Other Equipment	-	-	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Natural Gas Terminating & Processing Expenses (Lines 165 & 175)	-	-	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	23,560,522	20,071,355	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	2,802,504	2,113,448	
181	851 System Control and Load Dispatching	4,454,269	3,982,100	
182	852 Communication System Expenses	249,861	243,744	
183	853 Compressor Station Labor and Expenses	3,629,158	2,425,928	
184	854 Gas for Compressor Station Fuel	(5,518,961)	(4,634,446)	
185	855 Other Fuel and Power for Compressor Stations	215,836	-	
186	856 Mains Expenses	5,146,316	5,921,983	
187	857 Measuring and Regulating Station Expenses	2,787,672	4,154,263	
188	858 Transmission and Compression of Gas by Others	-	-	
189	859 Other Expenses	722,846	295,303	
190	860 Rents	-	-	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	14,489,501	14,502,323	

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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	1,220,904	661,907	
194	862 Maintenance of Structures and Improvements	-	-	
195	863 Maintenance of Mains	3,310,287	3,177,038	
196	864 Maintenance of Compressor Station Equipment	6,616,148	5,316,502	
197	865 Maintenance of Measuring and Reg. Station Equipment	411,979	30,137	
198	866 Maintenance of Communication Equipment	-	-	
199	867 Maintenance of Other Equipment	-	-	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	11,559,318	9,185,584	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	26,048,819	23,687,907	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	10,477,634	10,052,377	
205	871 Distribution Load Dispatching	-	-	
206	872 Compressor Station Labor and Expenses	-	-	
207	873 Compressor Station Fuel and Power	-	-	
208	874 Mains and Services Expenses	17,752,797	18,132,556	
209	875 Measuring and Regulating Station Expenses - General	1,555,288	1,674,238	
210	876 Measuring and Regulating Station Expenses - Industrial	-	-	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	-	-	
212	878 Meter and House Regulator Expenses	7,673,435	6,155,423	
213	879 Customer Installations Expenses	29,263,516	26,971,241	
214	880 Other Expenses	25,182,170	25,151,271	
215	881 Rents	-	-	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	91,904,840	88,137,106	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	2,864,109	2,544,026	
219	886 Maintenance of Structures and Improvements	-	-	
220	887 Maintenance of Mains	9,192,289	7,543,368	
221	888 Maintenance of Compressor Station Equipment	-	-	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	1,215,930	1,129,509	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-	
225	892 Maintenance of Services	4,870,914	4,182,036	
226	893 Maintenance of Meters and House Regulators	2,432,571	2,409,674	
227	894 Maintenance of Other Equipment	896,616	469,157	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	21,472,429	18,277,770	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	113,377,269	106,414,876	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	3,431,101	3,705,071	
233	902 Meter Reading Expenses	11,289,465	10,322,119	
234	903 Customer Records and Collection Expenses	32,513,942	30,517,327	
235	904 Uncollectible Accounts	35,037,140	29,839,033	
236	905 Miscellaneous Customer Accounts Expenses	7,354	53,250	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	82,279,002	74,436,800	

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) 4/16/2012	Year of Report December 31, 2011
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	64,079	69,530	
241	908 Customer Assistance Expenses	66,954,808	42,725,712	
242	909 Informational and Instructional Expenses	480,404	507,555	
243	910 Miscellaneous Customer Service and Information Expenses	-	-	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	67,499,291	43,302,797	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	
248	912 Demonstrating and Selling Expenses	117,853	71,380	
249	913 Advertising Expenses	-	-	
250	916 Miscellaneous Sales Expenses	-	-	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	117,853	71,380	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	16,420,464	21,301,642	
255	921 Office Supplies and Expenses	10,282,348	9,291,098	
256	(Less) 922 Administrative Expenses Transferred-Credit	6,640,297	6,176,778	
257	923 Outside Services Employed	7,171,683	6,802,133	
258	924 Property Insurance	909,608	805,276	
259	925 Injuries and Damages	11,817,466	12,003,734	
260	926 Employee Pensions and Benefits	67,399,812	76,765,031	
261	927 Franchise Requirements	-	-	
262	928 Regulatory Commission Expenses	334,444	306,218	
263	(Less) 929 Duplicate Charges - Credit	-	-	
264	930.1 General Advertising Expenses	1,696,174	1,664,879	
265	930.2 Miscellaneous General Expenses	4,308,000	6,125,455	
266	931 Rents	64,772	87,664	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	113,764,474	128,976,352	
268	Maintenance			
269	935 Maintenance of General Plant	3,379,021	3,151,167	
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	117,143,495	132,127,519	
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)	1,868,242,698	1,916,461,747	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be of special construction employees in a footnote.				
reported for the payroll period ending nearest 3. The number of employees assignable to the gas department to October 31. from joint functions of combination utilities may be				
2. If the respondent's payroll for the reporting determined by estimate, on the basis of employee equivalents. period includes any special construction personnel, Show the estimated number of equivalent employees include such employee on line 3, and show the number attributed to the gas department from joint functions.				
1	Payroll Period Ended (Date)	10/31/2011		
2	Total Regular Full-Time Employees	2,304		
3	Total Part-Time and Temporary Employees (Full Time Equivalents)	46		
4	Total Employees	2,350		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)

1. Report particulars of gas purchases during the year in the manner prescribed below.

2. Provide subheadings and totals for prescribed accounts as follows:

800	Natural Gas Well Head Purchases.
801	Natural Gas Field Line Purchases.
802	Natural Gas Gasoline Plant Outlet Purchases.
803	Natural Gas Transmission Line Purchases.
803.1	Off-System Gas Purchases.
804	Natural Gas City Gate Purchases.
804.1	Liquefied Natural Gas Purchases.
805	Other Gas Purchases.

Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.

In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.

3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.

4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.

5. Column instructions are as follows:

Column (b) - Report the names of all sellers. Abbreviations may be used where necessary.

Column (c) - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.

Columns (d) and (e) - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.

Column (f) - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.

If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (*) in Column (f).

Column (g) - Show for each purchase the approximate Btu per cubic foot.

Column (h) - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

Column (i) - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).

Column (j) - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)

Line No.	Account No. (a)	Name of Seller (Designate Associated Companies) (b)	Name of Producing Field or Gasoline Plant (c)	State (d)
1	803	Miscellaneous Short Term Purchases	N/A	N/A
2	803	ANR Pipeline (Unused Reservation)		
3	803	Great Lakes Trans.(Unused Reservation)		
4	803	Trunkline Gas Co. (Unused Reservation)		
5				
6	803	Imbalance Gas		
7	803	Chevron USA		
8	803	Conoco Phillips Company		
9	803	Anadarko		
10	803	QEP Energy Company		
11	803	Eagle Energy		
12	803	Oneok Gas Marketing		
13	803	Occidental		
14	803	BP Canada Energy Marketing		
15	803	Panhandle Pipeline (Unused Reserv.)		
16				
17	803	Tenaska Marketing Ventures		
18	803	Morgan Stanley Capital Group		
19	803	Total Gas & Power North America, Inc		
20	803	Vector Pipeline (Unused Reservation)		
21	803	BNP Paribas Energy		
22	803	Shell Energy		
23	803	National Fuel Marketing		
24	803	BG Energy		
25	803	Cargill		
26	803	Powerex Corporation		
27	803	Sequent		
28	803	J Aron & Company		
29	803	Louis/Dreyfus		
30	803	DTE Energy Trading		
31	803	Barclays Bank		
32	803	Macquaire Cook		
33	803	Enterprise		
34	803	Laclede Energy Resources		
35	803	JP Morgan		
36	803	DB Energy Trading		
37	803	Iberdrola Renewables		
38	803	Southwestern Energy		
39	803	NJR Energy Services		
40	803	Encana		
41	803	Hess Energy Trading		
42	803	Enserco Energy		
43	803	Twin Eagle Resource Mgmt		
44	803	Suncor Energy Mktg		
45	803	Gavilon, LLC		
46	803	GCC - Integrys Natural Gas (ING)		
47	803	GCC - Direct Energy Services		
48				
49				
50				
51	803	GCC - Interstate Gas Supply		
52				
53				
54	803	GCC - MX Energy		
55				
56				
57				
58	803	GCC - Miscellaneous		
59	803	GCC - Lakeshore Energy		
60				
61	803	GCC - Universal Gas & Electric		
62				
63	803	GCC - My Choice Energy		
64				
65	803	GCC - Volunteer Energy Services		
66				
67	803	GCC - Constellation New Energy		
68	803	GCC - Energy USA-TPC		
69	803	GCC - Realgy Energy		
70	803	GCC - Spark Energy		
71	803	GCC - US Gas and Electric		
72				
73	803	GCC - Border Energy		
74	803	GCC - Just Energy		
75				
76	803	GCC - Santana Energy		
77	803	GCC - Bishop Energy		
78	803	GCC - Glacial Natural Gas		
79	803	GCC - Xoom Energy		

N/A - Gas is delivered from a pool on Interstate Pipelines, therefore, the producing field, state and county are unknown.

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/16/2012	December 31, 2011	
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)						
County (e)	Date of Contract (f)	Approx. Btu per Cu. Ft. (g)	Gas Purchased-Mcf (14.73 psia 60° F) (h)	Cost of Gas (i)	Cost per Mcf (cents) (j)	Line No.
N/A	N/A	1,009	(616,623)	(3,931,172)	637.53	1
	12/06/05	N/A	-	67,703	N/A	2
	10/09/06	N/A	-	205,438	N/A	3
	09/01/93	N/A	-	222,149	N/A	4
	[02/01/04]					5
	N/A	1,009	(888)	158,281	(17,824.44)	6
	02/01/03	1,009	5,800,107	26,621,945	458.99	7
	03/01/03	1,009	24,572,423	166,448,181	677.38	8
	03/01/03	1,009	6,089,445	40,317,948	662.10	9
	04/15/11	1,009	2,407,584	10,803,300	448.72	10
	07/01/03	1,009	7,325,279	48,466,064	661.63	11
	01/01/03	1,009	1,001,814	6,246,160	623.48	12
	11/01/02	1,009	1,836,929	13,028,588	709.26	13
	03/01/03	1,009	25,238,073	172,357,471	682.93	14
	04/01/05		-	217,931	N/A	15
	[10/01/05]					16
	11/01/02	1,009	2,907,425	21,569,874	741.89	17
	10/01/01	1,009	15,883,332	111,742,683	703.52	18
	04/01/03	1,009	12,811,267	71,487,138	558.00	19
	06/29/06	N/A	-	476,501	N/A	20
	04/01/02	1,009	991,231	6,358,388	641.46	21
	10/01/04	1,009	3,378,926	20,373,529	602.96	22
	03/01/06	1,009	613,584	2,852,000	484.81	23
	05/02/03	1,009	2,681,467	16,520,989	616.12	24
	09/01/05	1,009	2,540,662	18,081,868	711.70	25
	08/01/08	1,009	701,858	3,276,736	466.87	26
	01/01/03	1,009	5,479,444	26,945,728	491.76	27
	10/01/01	1,009	3,210,725	20,221,795	629.82	28
	12/01/04	1,009	1,410,141	9,505,701	674.10	29
	10/01/10	1,009	464,248	2,096,651	451.62	30
	02/01/08	1,009	8,637,403	57,698,477	668.01	31
	03/01/04	1,009	6,646,389	41,888,892	630.25	32
	04/10/09	1,009	875,516	6,802,018	776.92	33
	08/01/05	1,009	4,892,273	32,556,990	665.48	34
	06/17/09	1,009	5,976,487	34,443,811	576.32	35
	08/20/09	1,009	20,152,285	89,825,672	445.73	36
	11/05/09	1,009	1,018,468	4,609,860	452.63	37
	01/18/10	1,009	8,020,177	34,195,691	426.37	38
	05/01/09	1,009	598,701	2,431,094	406.06	39
	11/01/07	1,009	20,892	89,961	430.60	40
	05/01/11	1,009	1,421,679	6,649,834	467.75	41
	06/01/11	1,009	52,446	232,313	442.96	42
	08/01/11	1,009	1,202,760	4,448,630	369.87	43
	01/01/11	1,009	17,605	75,994	431.66	44
	07/15/11	1,009	899,701	3,233,461	359.39	45
	04/14/10	1,009	2,015,437	10,859,954	538.84	46
	12/21/00	1,009	6,757,115	48,838,858	722.78	47
	[03/10/03]					48
	[03/31&9/01/05]					49
	[03/31/07&3/31/10]					50
	1/5/2005 [3/31/05]	1,009	11,440,876	69,467,246	607.18	51
	[03/31/07]					52
	[03/31/10]					53
	01/15/02	1,009	1,165,357	7,601,650	652.30	54
	[04/01/03]					55
	[03/31/05]					56
	[3/31/07&3/31/10]					57
	N/A	1,009	616,623	3,931,172	637.53	58
	11/28/05	1,009	3,532,199	19,308,600	546.65	59
	[3/31/07&3/31/10]					60
	01/03/06	1,009	1,109,797	3,397,170	306.11	61
	[3/31/07&3/31/10]					62
	01/31/06	1,009	888,462	5,419,500	609.99	63
	[3/31/07&3/31/10]					64
	06/28/06	1,009	8,450,346	49,423,561	584.87	65
	[03/31/07&3/31/10]					66
	3/15/07 [3/31/10]	1,009	2,879,686	15,805,312	548.86	67
	11/05/07	1,009	(6,306)	(36,971)	586.28	68
	4/2/08 [3/31/10]	1,009	781,789	4,588,320	588.90	69
	4/15/08 [3/31/10]	1,009	225,872	1,482,692	656.43	70
	04/15/08	1,009	1,750,318	14,235,248	813.29	71
	[1/31/09&3/31/10]					72
	10/26/09 [3/31/10]	1,009	1,007,321	5,740,742	569.90	73
	11/03/09	1,009	2,873,935	29,171,540	1,015.04	74
	[3/31 & 4/30/10]					75
	11/2/09 [3/31/10]	1,009	1,809,414	10,689,876	590.79	76
	05/17/10	1,009	108,683	550,108	506.16	77
	06/24/10	1,009	555,478	3,261,561	587.16	78
	09/06/11	1,009	705	4,037	572.62	79

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) 4/16/2012	Year of Report December 31, 2011
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)					
<p>1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions (less than 100,000 Mcf) may be grouped.</p> <p>2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in</p>					
Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Exchange Gas Received			
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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41					
42	Total				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)					
<p>performance of gas exchange services.</p> <p>3. List individually net transactions occurring during the year for each rate schedule.</p> <p>4. Indicate points of receipt and delivery of gas so that they may be readily indentified on a map of the respondent's pipeline system.</p>					
Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
					1
					2
					3
					4
					5
					6
					7
					8
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					12
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					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) 4/16/2012	Year of Report December 31, 2011
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Indenti- fication (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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34						
35						
36						
37						
38						
39						
41						
42	Total					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Mcf for any use is an estimated quantity, state

such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas Used for Compressor Station Fuel-Credit	(A)	479,200	2,854,105	595.60	-	-
2	811 Gas Used for Products Extraction-Credit	-	-	-	-	-	-
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	-	-	-	-	-	-
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others	-	-	-	-	-	-
5	812 Gas Used for Other Utility Operations-Credit (Report separately for each principal use. Group minor uses.)						
6	812 Gas used in Util. Oprs--Credit (Nonmajor only)						
7	Field Usage	824	82,547	524,096	634.91	-	-
8	Transmission Measuring and Regulating Stations	857	202,501	1,295,381	639.69	-	-
9	Maintenance, Construction and Testing	367, 833	24,394	149,107	-	-	-
10	Gas Used in Company Buildings		57,334				
11							
12	Total Account 812 (Operations Usage)		366,776	1,968,584	536.73	-	-
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		845,976	4,822,689	570.07	-	-

(A) 819,821,854 Note: Account 854 includes fuel credits for gas retained from transportation and storage customers.

Mcf on lines 1, 7, 8 and 9 are recorded on an estimated and adjusted basis.

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) 4/16/2012	Year of Report December 31, 2011
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LEASE RENTALS CHARGED

1. For the purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000, the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and 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, until 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 production plant, storage plant, transmission line, distribution system, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

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

A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Well Fargo Equipment Finance, Inc.	Vehicles (Note 1)	
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Consumsan Company, LLC C/O Kin Properties	Saginaw Service Center	
Walter Neller Enterprises	Central Mail Remittance - CMR Edgewood	
Coldwell Banker Commercial	Lapeer Service Center	
Phyleo Realty Co	Storage Area - Jackson	
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	

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) 4/16/2012	Year of Report December 31, 2011
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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 cancelable by either party and the cancellation conditions, the tax treatment used, the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, 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 cancelable lease will not be cancelled when estimating the remaining charges.

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO GAS 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)	281,681				(Note 3)	
	(Note 2)	34,794				(Note 3)	
		34,139				(Note 3)	
		28,042				(Note 3)	
		49,736				(Note 3)	
		150,512				(Note 3)	
		25,282				(Note 3)	
		11,741				(Note 3)	
		1,085,257				(Note 3)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

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 Gas Operating Expense and Construction accounts monthly.

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) 4/16/2012	Year of Report December 31, 2011
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	564,236		
2	Experimental and General Research Expenses			
3	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
4	Other Expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	COMPANY COMMUNICATION SERVICES			
6	Learning Center LTD	11,740		
7	Radio/TV Media	28,594		
8	Total	40,334		
9				
10				
11				
12				
13				
14	EMPLOYEE RELOCATION EXPENSES			
15	Cartus Corporation	73,010		
16	Company Reimbursed Employee Expenses	191,105		
17	Total	264,115		
18				
19	VACATION LIABILITY			
20	To Accrue (Reduce) Vacation Earned	31,736		
21				
22				
23	BOARD OF DIRECTOR FEES	635,061		
24				
25	INVOLUNTARY SEPARATION COSTS	176,088		
26				
27				
28				
29				
30				
31	OTHER			
32	Brand Equity Initiative	790,528		
33	Trustee Fees-Bonds	6,115		
34	Various Banks - Service Charges	1,179,536		
35	Billing Credits	(15,349)		
36	AP Vendor Credits	(8,448)		
37	USWAG Fees	45,780		
38	CE FIN 45	65,860		
39	Smart Grid Expenses	521,752		
40	Miscellaneous Under \$5,000	10,656		
41	Total	2,596,430		
42				
43				
44				
45				
46	Total Account 930.2 (Gas)	4,308,000		
47				
48				
49				

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) 4/16/2012	Year of Report December 31, 2011
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)				
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).</p> <p>Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the</p>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant	-	-	-
2	Production plant, manufactured gas	-	-	-
3	Production and gathering plant, natural gas	-	-	-
4	Products extraction plant	-	-	-
5	Underground gas storage plant	8,260,282	-	107,684
6	Other storage plant	-	-	-
7	Base load LNG terminating and processing plant	-	-	-
8	Transmission plant	14,235,900	-	-
9	Distribution plant	79,618,936	-	-
10	General plant	4,447,898	-	-
11	Common plant gas			
12	Allocated gas portion of electric general plant	-	-	-
13	Allocated gas portion of common general plant	14,178,258	-	-
14	Allocated gas portion of common limited term plant	-	-	-
15				
16				
17				
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19				
20				
21				
22				
23				
24				
25	TOTAL	120,741,274	-	107,684

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) 4/16/2012	Year of Report December 31, 2011	
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Continued)				
<p>manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used</p> <p>to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. 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 B the amounts and nature of the provisions and the plant items to which related.</p>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
18,853	368,534	387,387	Intangible plant	1
-	-	-	Production plant, manufactured gas	2
-	-	-	Production and gathering plant, natural gas	3
-	-	-	Products extraction plant	4
-	-	8,367,966	Underground gas storage plant	5
-	-	-	Other storage plant	6
-	-	-	Base load LNG terminating and processing plant	7
-	-	14,235,900	Transmission plant	8
-	-	79,618,936	Distribution plant	9
-	-	4,447,898	General plant	10
			Common plant gas	11
-	-	-	Allocated gas portion of electric general plant	12
-	8,161,710	22,339,968	Allocated gas portion of common general plant	13
71,042	-	71,042	Allocated gas portion of common limited term plant	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
89,895	8,530,244	129,469,097	TOTAL	25

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (CONTINUED)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classifications (a)		Depreciable Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant			
2	Offshore		-	-
3	Onshore		527	Units of Production
4	Underground Gas Storage Plant		282,072	2.97
5	Transmission Plant			
6	Offshore		-	-
7	Onshore		679,380	2.02
8	General Plant		48,825	5.28
9	Distribution		2,581,735	3.09
10	Transmission Plant (Onshore)		23,671	Units of Production

Notes to Depreciation, Depletion and Amortization of Gas Plant

1. Amounts in column (b) are the average of the beginning & ending
10
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2011 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

NATURAL GAS RESERVES AND LAND ACREAGE

1. Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.
2. Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.
3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field. If the field name is not assigned, report as "unnamed". Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101 (Gas Plant in Service) and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year end remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.
4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/ County/Offshore Area (d)	Recoverable (1) Gas Reserves (Thousands Mcf) (e)	OWNED LANDS Acres (f)
	Domain (a)	Zone (b)				
1			A. PRODUCING GAS LANDS			
2			Adair	St Clair	-	-
3			Onondaga "10"	Ingham	-	-
4			Puttygut	St Clair	-	-
5						
6						
7						
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11						
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14						
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18						
19						
20						
21						
22						
23						
24						
25			Total Producing Gas Lands		-	-
26						
27			B. NONPRODUCING GAS LANDS			
28			Undeveloped Leaseholds -			
29			Various		-	-
30						
31			Total Undeveloped Leaseholds		-	-
32						
33						
34						
35						
36	TOTAL				-	-

(1) All figures at 14.65 psia

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2012	December 31, 2011

NATURAL GAS RESERVES AND LAND ACREAGE (Continued)

rights costs reported should agree with the amounts carried under Accounts 105, Gas Plant Held for Future Use and 105.1, Production Properties Held for Future Use and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.
6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.
7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.
8. Do not include oil mineral interests in the cost of acreage reported.
9. Report volumes on a pressure base of 14.73 psia at 60 degrees F.

OWNED LANDS (Cont.) Cost (g)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
	Acre (h)	Costs (i)	Acre (j)	Costs (k)	Acre (l)	Costs (m)	
-	160	38,415	504	891	664	39,306	1
-	3	4,091	-	-	3	4,091	2
-	-	130,053	-	-	-	130,053	3
							4
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-	163	172,559	504	891	667	173,450	24
							25
							26
-	-	-	-	-	-	-	27
-	-	-	-	-	-	-	28
-	-	-	-	-	-	-	29
							30
							31
							32
							33
							34
-	163	172,559	504	891	667	173,450	35
							36

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) 4/16/2012	Year of Report December 31, 2011
COMPRESSOR STATIONS				
<p>1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.</p> <p>2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership,</p>				
Line No.	Name of Station and Location (a)	Number of Employees (b)	Plant Cost (c)	
1	STORAGE:			
2				
3	Overisel	9	28,761,778	
4				
5	St Clair	14	24,140,097	
6				
7	Ray	9	63,843,468	
8				
9	TRANSMISSION:			
10				
11	Northville	5	10,743,205	
12				
13	White Pigeon	13	95,500,420	
14				
15	Muskegon River Plant	15	42,305,421	
16				
17	Freedom	6	12,133,483	
18				
19				
20				
21				
22				
23	TOTAL	71	277,427,872	
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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) 4/16/2012	Year of Report December 31, 2011
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COMPRESSOR STATIONS (Continued)

if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and

show in a footnote the size of each such unit, and the date each such unit was placed in operation.
3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.65 psia at 60 degrees F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No. of Compr. Operated of Time of Station Peak (h)	Date of Station Peak (i)	
2,054,414 (1)	1,407,013	298,161	16,085	4	2/2/11	1
189,162 (2)						2
1,524,014 (1)	2,988,855	269,267	10,346	3	10/9/11	3
114,561 (2)						4
2,666,002 (1)	3,027,072	357,128	10,305	4	9/26/11	5
69,748 (2)						6
						7
						8
						9
99,658 (1)	618,006	9,046	626	1	10/8/11	10
40,024 (2)						11
3,446,072 (1)	2,417,800	545,513	30,891	5	10/13/11	12
192,716 (2)						13
2,085,620 (1)	2,218,526	311,644	16,918	6	1/5/11	14
142,727 (2)						15
952,087 (1)	1,357,790	151,557	14,510	5	9/20/11	16
92,939 (2)						17
						18
						19
						20
						21
						22
12,827,867 (1)	14,035,062	1,942,316	99,681			23
841,877 (2)						24
						25
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(1) Natural Gas
(2) Electric

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) 4/16/2012		Year of Report December 31, 2011				
GAS AND OIL WELLS										
<p>1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.</p> <p>2. Report the required information alphabetically by states. List wells located offshore separately</p> <p>3. For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third. Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the headings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what the disposition of the wells and their book cost is contemplated.</p> <p>4. In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.</p>										
Line No.	Location of Wells (a)	No. of Wells Beginning of Year (b)	Additions During the Year			Wells Reclassified (f)	Reductions During the Year			No. of Wells at End of Year (j)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)		Wells Abandoned (g)	Wells Sold (h)	Total (g + h) (i)	
1										
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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) 4/16/2012	Year of Report December 31, 2011
GAS STORAGE PROJECTS			
1. Report particulars (details) for total gas storage projects. 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).		3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.	
Line No.	Item (a)	Total Amount (b)	
	Natural Gas Storage Plant		
1	Land and Land Rights	16,129,389	
2	Structures and Improvements	15,902,298	
3	Storage Wells and Holders	73,529,702	
4	Storage Lines	39,432,443	
5	Other Storage Equipment	176,861,476	
6	ARO Gas Intangible Asset	177,744	
7	TOTAL (Enter Total of Lines 2 Thru 6)	322,033,052	
	Storage Expenses		
8	Operation	18,818,727	
9	Maintenance	4,741,795	
10	Rents	-	
11	TOTAL (Enter Total of Lines 9 thru 11)	23,560,522	
	Storage Operations (In Mcf)		
12	Gas Delivered to Storage (1)		
13	January	2,647	
14	February	51,772	
15	March	493,450	
16	April	7,456,806	
17	May	17,591,931	
18	June	19,834,277	
19	July	19,222,544	
20	August	18,886,862	
21	September	19,764,202	
22	October	9,396,954	
23	November	123,027	
24	December	1,179	
25	TOTAL (Enter Total of Lines 15 thru 26)	112,825,651	
	Gas Withdrawn from Storage (1)		
26	January	32,369,699	
27	February	24,955,124	
28	March	15,711,437	
29	April	1,050,477	
30	May	33,029	
31	June	33,514	
32	July	32,997	
33	August	16,618	
34	September	25,567	
35	October	512,335	
36	November	11,748,338	
37	December	21,437,662	
38	TOTAL (Enter Total of Lines 29 Thru 40)	107,926,797	

(1) Gas stored in Consumers Energy Company owned fields only. Mcf @ 14.65 PSIA dry.

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) 4/16/2012	Year of Report December 31, 2011
GAS STORAGE PROJECTS (CONTINUED)				
Line No.	Item (a)	Total Amount (b)		
	Storage Operations (In Mcf)			
43	Top or Working Gas End of Year	89,766,502		
44	Cushion Gas (Including Native Gas)	169,654,754		
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	259,421,256		
46	Certificated Storage Capacity	309,792,674		
47	Number of Injection - Withdrawal Wells	835		
48	Number of Observation Wells	160		
49	Maximum Day's Withdrawal from Storage	1,537,000		
50	Date of Maximum Days' Withdrawal	2/9/2011		
51	LNG Terminal Companies (In Mcf)			
52	Number of Tanks			
53	Capacity of Tanks			
54	LNG Volumes			
55	a) Received at "Ship Rail"			
56	b) Transferred to Tanks			
57	c) Withdrawn from Tanks			
58	d) "Boil Off" Vaporization Loss			
59	e) Converted to Mcf at Tailgate of Terminal			

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) 4/16/2012	Year of Report December 31, 2011
DISTRIBUTION AND TRANSMISSION LINES			
<p>1. Report below by States the total miles of pipeline operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>			
Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to O.1) (b)	
1	Overisel-Laingsburg Line 1100	83	
2	Trunkline-White Pigeon Ln 1200	184.3	
3	Overisel-Kalamazoo Line 1300	43.2	
4	Northville-Clarkston Line 1400	23.3	
5	Salem-Overisel Line 13	7.2	
6	Mt Clemens-St Clair Line 1060	13.7	
7	St Clair Fld Transmission Lns	33.2	
8	Charlotte Jctn-Line 1090	14	
9	Nrthvl-Coolidge-S Lyon #1600	25.3	
10	St Clair-Roch Vlv Site Ln 1500	21.6	
11	Ray Fld-Red Run Cg Ln 1700	23.8	
12	White Pigeon-Plainwell Jct1800	69.9	
13	Flint Jct-Flint No 3 Line 2060	19.4	
14	Ray Atlas Junction Line 1900	39.8	
15	Carp Road Thetford Ln 2080	9.5	
16	Pontiac-Adams Rd Lateral	7.3	
17	Chelsea Fenton Line 2200	38.9	
18	Coolidge East Line 2070	13.3	
19	Kalk-Musk Riv Trans Ln 2400a	69.5	
20	Mrc To Gillow Rd Ln 2400b	25.9	
21	Atlas Junction-Akron	32.1	
22	Kalk-Gillow Rd Vlv Line 2600	29.7	
23	Ln 1200b Mendon To Lutes Rd	11.8	
24	Goose Creek to Mrc Station	5.4	
25	Lyon 34 Pipeline Line 1020	5.3	
26	Ln 600 Rochester Line	43.6	
27	Panhandle Eastern North Line	140.2	
28	Kinder Morgan Line	15	
29	Freedom-Ovid Line	61.1	
30	Ovid-Musk River Line	81.2	
31	Laingsburg-Ithaca Line	30.4	
32	Ithaca-Herrick Line	39.5	
33	Muskegon Rvr-Mt Pleasant Line	37.4	
34	Lansing Lateral Line	13.4	
35	Lngsbrg Clarkston-Mt Clemens	72.3	
36	Ovid-Grad Blanc	41.9	
37	Zilwaukee Jct-Musk Rvr	61.4	
38	Mt Pleasant-Zilwaukee	34.9	
39	Riverside-Muskegon	11.9	
40	Alma-Saginaw	30.6	
41	Southern Mich Laterals	41.1	
42	Plymouth-Clawson-8mi Purch R/W	10.8	
43	Adam Road City Gate	5.3	
44	Northville to Newburgh 24"	10.8	
45	Miscellaneous Lines	32.8	
46			
47	Total Miles of Distribution Main	26,622.9	
48	TOTAL	28,288.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2012	Year of Report December 31, 2011
DISTRIBUTION SYSTEM PEAK DELIVERIES				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.		2. Report Mcf on a pressure base of 14.73 psia at 60 degrees F.		
Line No.	Item (a)	Day/ Month (1) (b)	Amount of Mcf (c)	Curtailments on Day/Month Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	1/23/2011		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,142,000	
3	Deliveries to Others (End User Transport)		N/A	
4	TOTAL		2,142,000	
5	Date of Second Highest Day's Deliveries	1/22/2011		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,137,000	
7	Deliveries to Others (End User Transport)		N/A	
8	TOTAL		2,137,000	
9	Date of Third Highest Day's Deliveries	1/21/2011		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,091,000	
11	Deliveries to Others (End User Transport)		N/A	
12	TOTAL		2,091,000	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	1/21/2011 1/22/2011 1/23/2011		
14	Deliveries to Customers Subject to MPSC Rate Schedules		6,371,000	
15	Deliveries to Others (End User Transport)		N/A	
16	TOTAL		6,371,000	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		4,530,000	
19	Supplies from Other Peaking Facilities		N/A	
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to MPSC Rate Schedules		54,153,000	
22	Deliveries to Others (End User Transport)		N/A	
23	TOTAL		54,153,000	

(1) Gas Day: 9:00am to 9:00am (Central Time) Beginning on Date Indicated.

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) 4/16/2012	Year of Report December 31, 2011
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <ul style="list-style-type: none"> (a) Transmission lines--colored in red, if they are not otherwise clearly indicated. (b) Principal pipeline arteries of gathering systems. (c) Sizes of pipe in principal pipelines shown on map. (d) Normal directions of gas flow--indicated by arrows. (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas. (f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc. (g) Important main line interconnection with other natural gas companies, indicating in each case whether gas is received or delivered and name of connection company. (h) Principal communities in which respondent renders local distribution service. <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
See page 522A.			



