

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2008

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, 2008 and 2007 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 Note 1, these financial statements were prepared in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2008 and 2007 and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

PriceWaterhouseCoopers LLP

February 25, 2009

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, 2008 | |
| Present name of respondent: Consumers Energy Company | |
| Address of principal place of business: One Energy Plaza, Jackson, MI 49201 | |
| Utility representative to whom inquires regarding this report may be directed: | |
| Name: Thomas J. Webb | Title: Executive VP and CFO |
| Address: One Energy Plaza | |
| City: Jackson | State: MI Zip: 49201 |
| Telephone, Including Area Code: (517)-788-0351 | |
| If the utility name has been changed during the past year: | |
| Prior Name: | |
| Date of Change: | |
| Two copies of the published annual report to stockholders: | |
| [X] | were forwarded to the Commission |
| [] | will be forwarded to the Commission |
| on or about | |
| Annual reports to stockholders: | |
| [X] | are published |
| [] | are not published |

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Bill Stosik) at
(517) 241-5853 or bmstosi@michigan.gov OR forward correspondence to:

Regulated Energy Division (Bill Stosik)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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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
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

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

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

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

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

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

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

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

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

Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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

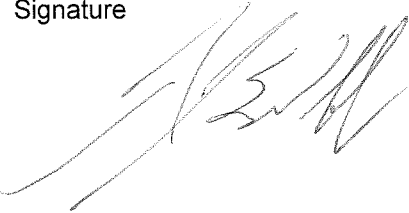
- III.** Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V.** Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI.** Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII.** Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII.** When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission (Regulated Energy Division)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909
- IX.** Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X.** Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI.** Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII.** Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII.** A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

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

MPSC FORM P-521

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

| IDENTIFICATION | | |
|---|--|---|
| 01 Exact Legal Name of Respondent Consumers Energy Company | | 02 Year of Report December 31, 2008 |
| 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, 2008 |
| 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, 2008 |
| LIST OF SCHEDULES (Electric Utility) (Continued) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued) | | | |
| Other Paid-In Capital | 253 | | |
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| Long-Term Debt | 256-257 | | |
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| Calculation of Federal Income Tax | | | |
| Taxes Accrued, Prepaid and Charged During Year | M 262-263 | | |
| Distribution of Taxes Charged | M 262-263 | | |
| Accumulated Deferred Income Taxes - Accelerated Amortization Property | M 272-273 | NONE | |
| Accumulated Deferred Income Taxes - Other Property | M 274-275 | | |
| Accumulated Deferred Income Taxes - Other | M 276A-B | | |
| Other Regulatory Liabilities | M 278 | | |
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| Electric Operation and Maintenance Expenses | 320-323 | | |
| Number of Electric Department Employees | 323 | | |
| Purchased Power | 326-327 | | |
| Transmission of Electricity for Others | 328-330 | NONE | |
| Transmission of Electricity by Others | 332 | | |
| Miscellaneous General Expenses - Electric | M 335 | | |
| Depreciation and Amortization of Electric Plant | M 336-337 | | |
| Particulars Concerning Certain Income Deduction and Interest Charges Accounts | 340 | | |
| COMMON SECTION | | | |
| Regulatory Commission Expenses | 350-351 | | |
| Research, Development and Demonstration Activities | 352-353 | NONE | |
| Distribution of Salaries and Wages | 354-355 | | |
| Common Utility Plant and Expenses | 356 | | |
| ELECTRIC PLANT STATISTICAL DATA | | | |
| Monthly Transmission System Peak Load | M 400 | NONE | |
| Electric Energy Account | 401 | | |
| Monthly Peaks and Output | 401 | | |
| Steam-Electric Generating Plant Statistics (Large Plants) | 402-403 | RESUBMISSION | |
| 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) [] An Original (2) [X] A Resubmission | Date of Report (Mo, Da, Yr) 6/15/2015 | Year of Report December 31, 2008 |
| LIST OF SCHEDULES (Electric Utility) (Continued) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| ELECTRIC PLANT STATISTICAL DATA (Continued) | | | |
| Transmission Line Statistics | 422-423 | NONE | |
| Transmission Lines Added During Year | 424-425 | NONE | |
| Substations | 426-427 | | |
| Electric Distribution Meters and Line Transformers | 429 | | |
| Environmental Protection Facilities | 430 | | |
| Environmental Protection Expenses | 431 | | |
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| Construction Work In Progress and Completed Construction Not Classified - Electric | 216 | | |
| Accumulated Provision for Depreciation and Amortization of Nonutility Property | 221 | | |
| Investments | 222-223 | | |
| Notes & Accounts Receivable Summary for Balance Sheet | 226A | | |
| Accumulated Provision for Uncollectible Accounts - Credit | 226A | | |
| Receivables From Associated Companies | 226B | | |
| Production Fuel and Oil Stocks | 227A-B | | |
| Miscellaneous Current and Accrued Assets | 230A | | |
| Preliminary Survey and Investigation Charges | 231A-B | NONE | |
| Deferred Losses fro Disposition of Utility Plant | 235A-B | NONE | |
| Unamortized Loss and Gain on Reacquired Debt | 237A-B | | |
| Securities Issued or Assumed and Securities Refunded or Retired During the Year | 255 | | |
| Notes Payable | 260A | NONE | |
| Payables to Associated Companies | 260B | | |
| Investment Tax Credits Generated and Utilized | 264-265 | | |
| Miscellaneous Current and Accrued Liabilities | 268 | | |
| Customer Advances for Construction | 268 | | |
| Deferred Gains from Disposition of Utility Plant | 270A-B | NONE | |
| Accumulated Deferred Income Taxes - Temporary | 277 | NONE | |
| Gain or Loss on Disposition of Property | 280A-B | | |
| Income from Utility Plant Leased to Others | 281 | NONE | |
| Particulars Concerning Certain Other Income Accounts | 282 | | |
| Electric Operation and Maintenance Expenses (Nonmajor) | 320N-324N | NOT APPLICABLE | |
| Number of Electric Department Employees | 234N | NOT APPLICABLE | |
| Sales to Railroads & Railways and Interdepartmental Sales | 331A | | |
| Rent From Electric Property & Interdepartmental Rents | 331A | | |
| Sales of Water and Water Power | 331B | | |
| Misc. Service Revenues & Other Electric Revenues | 331B | | |
| Lease Rentals Charged | 333A-D | | |
| Expenditures for Certain Civic, Political and Related Activities | 341 | | |

| | | | |
|--|---|---|-------------------------------------|
| 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, 2008 |
| LIST OF SCHEDULES (Electric Utility) (Continued) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Remarks (c) | |
| MPSC SCHEDULES (Continued) | | | |
| Extraordinary Items | 342 | NONE | |
| 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 | NONE | |
| 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 | | |

| | | | |
|---|---|---|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
| 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> | | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
| 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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

| CORPORATIONS CONTROLLED BY RESPONDENT | | | | |
|---|--|--|--|--|
| <p>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.</p> <p>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.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> | | | | |
| DEFINITIONS | | | | |
| <p>1. See the Uniform of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>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.</p> | | | | |

| Line | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock (c) | Footnote Ref. (d) |
|------|--|------------------------------|--------------------------------|----------------------|
| 1 | CMS Energy Corporation | Holding company for energy | NA | (A)(B) |
| 2 | | related businesses | | |
| 3 | CMS Capital LLC | Financial Services | NA | |
| 4 | EnerBank USA | Financial Services | | |
| 5 | CMS Enterprises Company | Energy-related projects | NA | (A)(B) |
| 6 | | world-wide | | |
| 7 | CMS Childress County Wind One LLC | Sold 3/20/08 | | |
| 8 | CMS Distributed Power, LLC | Aggregating generation | NA | (C) |
| 9 | CMS Energy Asia Private Limited | | NA | (C) |
| 10 | CMS Energy Resource Management Company | Provide marketing and risk/ | NA | (C) |
| 11 | | energy management services | | |
| 12 | CMS ERM Michigan LLC | | | |
| 13 | CMS Viron Corporation | | | |
| 14 | CMS Energy South America Company | | NA | (C) |
| 15 | CMS Enterprises Development, LLC | | NA | (C) |
| 16 | CMS Gas Transmission Company | | | |
| 17 | | | | |
| 18 | CMS Gas Argentina Company | | | |
| 19 | CMS International Ventures, LLC | | | (B)(C)(D) |
| 20 | CMS Atacama Company | Struck From Register 6/30/08 | | |
| 21 | CMS Electric & Gas, LLC | | | |
| 22 | | | | |
| 23 | CMS Venezuela S.A. | | | |
| 24 | Energia Electrica de Margarita, SA | | | |
| 25 | CMS Empreendimentos Ltda | | | |
| 26 | CMS Participacoes e Negocios | | | |
| 27 | CMS Generation Jegurupadu I Limited | | | |
| | | | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

CORPORATIONS CONTROLLED BY RESPONDENT (cont'd)

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.

| Line | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock (c) | Footnote Ref. (d) |
|------|--|--------------------------|--------------------------------|----------------------|
| 1 | CMS Generation Jegurupadu II Limited | | | |
| 2 | Jegurupadu O&M Company Mauritius | | | |
| 3 | CMS Luxembourg S.A.R.L. | | | |
| 4 | Jegurupadu CMS Generation Company Ltd | | | |
| 5 | CMS Resource Development Company | Pursue and develop power | NA | (C) |
| 6 | | sources outside US | | |
| 7 | CMS Texas LLC | Dissolved 7/2/08 | NA | |
| 8 | HYDRA-CO Enterprises, Inc | | | |
| 9 | CMS Exeter LLC | | | |
| 10 | Exeter Energy Limited Partnership | | | |
| 11 | CMS Generation Filer City, Inc | | | |
| 12 | CMS Generation Filer City Operating LLC | | | |
| 13 | CMS Generation Genesee Company | | | |
| 14 | CMS Generation Grayling Company | | | |
| 15 | CMS Generation Grayling Holdings Company | | | |
| 16 | CMS Generation Holdings Company | | | |
| 17 | | | | |
| 18 | Honey Lake Energy I L.P. | | | |
| 19 | Honey Lake Energy II L.P. | | | |
| 20 | CMS Generation Michigan Power LLC | | | |
| 21 | CMS Generation Operating Co II, Inc | | | |
| 22 | | | | |
| 23 | CMS Generation Operating LLC | | | |
| 24 | CMS Generation Recycling Company | | | |
| 25 | CMS Palermo Energy Company | Dissolved 9/30/08 | | |
| 26 | Palermo Energy General Partner Ltd | Dissolved 9/30/09 | | |
| 27 | Palermo Energy Limited Partnership | Dissolved 11/17/08 | | |
| 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) 4/15/2009 | Year of Report December 31, 2008 |
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CORPORATIONS CONTROLLED BY RESPONDENT (cont'd)

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.

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| Line | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock (c) | Footnote Ref. (d) |
|------|---|-------------------------------|--------------------------------|----------------------|
| 1 | CMS Praire State LLC | | | |
| 2 | Dearborn Generation Operating, LLC | | | |
| 3 | HCE-Biopower, Inc | | | |
| 4 | IPP Investment Partnership | | | |
| 5 | HCE-Jamaica Development, Inc | Dissolved 4/2/08 | | |
| 6 | New Bern Energy Recovery, Inc | | | |
| 7 | Oxford/CMS Development LP | | | |
| 8 | Servicios de Aguas de Chile CMSy Co Limitda | Sold 8/11/08 | | |
| 9 | Sterling Wind LLC | | | |
| 10 | New Generation Company | | | |
| 11 | CMS Land Company | Purchase & develop property | NA | |
| 12 | Beeland Group LLC | | | |
| 13 | Consumers Energy Company | Energy related utility | NA | |
| 14 | Consumers Power Company Financing I | Financing-prefd securities | 100% | |
| 15 | Consumers Energy Company Financing II | Financing-prefd securities | 100% | |
| 16 | Consumers Energy Company Financing III | Financing-prefd securities | 100% | |
| 17 | Consumers Energy Company Financing IV | Financing-prefd securities | 100% | |
| 18 | Consumers Energy Company Financing V | Financing-prefd securities | 100% | |
| 19 | Consumers Energy Company Financing VI | Financing-prefd securities | 100% | |
| 20 | CMS Engineering Co | Project engineering mgmt | 100% | |
| 21 | Consumers Campus Holdings LLC | Lessee in financing of the | 100% | |
| 22 | | | | |
| 23 | Consumers Funding, LLC | Assignee of property transfer | 100% | |
| 24 | | and issuer of securitization | | |
| 25 | | bonds | | |
| 26 | Consumers Receivables Funding LLC II | To buy certain account | NA | |
| 27 | | receivables from Consumers | | |

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CORPORATIONS CONTROLLED BY RESPONDENT (cont'd)

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| Line | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock (c) | Footnote Ref. (d) |
|------|--|---------------------------|--------------------------------|----------------------|
| 1 | | and sell to a third party | | |
| 2 | ES Services Company | Energy related services | 100% | |
| 3 | MEC Development Corp | Dissolved 2/27/08 | | |
| 4 | Dearborn Industrial Energy, L.L.C. | | | |
| 5 | Dearborn Industrial Generation, L.L.C. | | | |
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| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 103 | (A) | d | CMS Energy Corporation is the parent holding company of Respondent and CMS Enterprises Company. They may have some common directors and officers. | | |
| 103 | (B) | d | Under common control | | |
| 103 | (C) | d | Wholly owned subsidiary of CMS Enterprises Company | | |
| 103 | (D) | d | CMS Enterprises owns 61.49% and CMS Gas Transmission owns 37.01% | | |

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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) 4/15/2009 | Year of Report December 31, 2008 | | |
|--|---|---|---|----------------------------|--------------------|
| 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 | David W. Joos (1) President and Chief Executive Officer | 1,045,000 | 971,850 8,280 2,618,147 39,425 | A B C D | 4,682,702 |
| 2 | Thomas J. Webb (1) Executive Vice President and Chief Financial Officer | 645,000 | 329,918 8,280 678,237 25,728 | A B C D | 1,687,163 |
| 3 | John G. Russell President and Chief Operating Officer | 525,000 | 292,950 8,171 709,513 6,371 | A B C D | 1,542,005 |
| 4 | James E. Brunner (1) Senior Vice President | 395,000 | 183,675 8,280 439,887 17,515 | A B C D | 1,044,357 |
| 5 | John M. Butler Senior Vice President | 305,000 | 127,643 19,780 314,527 46,686 | A B C D | 813,636 |
| 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 | | | | | |
| <p>Compensation Type Codes:</p> <p>A = Executive Incentive Compensation</p> <p>B = Incentive Plan (Matching Employer Contribution)</p> <p>C = Stock Plans</p> <p>D = Other Reimbursements</p> | | | | | |

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|--|---|--|-------------------------------------|
| 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) |
| Merribel S. Ayres | Lighthouse Consulting Group, LLC, Washington D.C. | 17 | 75,000 |
| Jon E. Barfield | The Bartech Group, Inc., Livonia, Michigan | 17 | 73,500 |
| Richard M. Gabrys | Bloomfield Hills, Michigan | 17 | 77,000 |
| David W. Joos Chief Executive Officer | One Energy Plaza, Jackson, Michigan | 17 | 0 |
| Philip R. Lochner, Jr. | Greenwich, Connecticut | 17 | 84,125 |
| Michael T. Monahan*** | Monahan Enterprises, LLC, Bloomfield Hills, Michigan | 17 | 91,000 |
| Joseph F. Paquette, Jr.*** | Villanova, Pennsylvania | 17 | 97,000 |
| Percy A. Pierre | Michigan State University, East Lansing, Michigan | 17 | 73,500 |
| Kenneth L. Way*** | Naples, Florida | 17 | 84,500 |
| Kenneth Whipple** Chairman of the Board | One Energy Plaza, Jackson, Michigan | 17 | 178,500 |
| John B. Yasinsky*** | Bonita Springs Florida | 17 | 87,000 |
| <p><u>Footnote Data</u></p> <p>1 Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings. Fees are prorated to each company on the Massachusetts formula.</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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 style="text-align: right;">Total: 84,108,789</p> <p style="text-align: right;">By Proxy: 84,108,789</p> | | | |
| <p>3. Give the date and place of such meeting:</p> <p>May 16, 2008</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 | 1,585 | 1 | 1,584 | 0 |
| 6 | TOTAL votes of security holders listed below | 84,467,071 | 84,108,789 | 358,282 | 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* | 345,920 | | 345,920 | |
| 12 | Box 222, Bowling Green Station | | | | |
| 13 | New York, NY 10274 | | | | |
| 14 | Charles M Pettee TOD Gail Densie Heldke | 1,840 | | 1,840 | |
| 15 | 1027 Midway Rd | | | | |
| 16 | Norhbrook, IL 60062-3935 | | | | |
| 17 | Mary I. Kohler & Raymond Hetterich Ttee | 2,000 | | 2,000 | |
| 18 | of the Arnold Kohler Trust UA Dtd 6/9/89 | | | | |
| 19 | 2049 Kansas Avenue, NE | | | | |
| 20 | St Petersburg, FL 33703 | | | | |
| 21 | Roger F Pettee | 1,840 | | 1,840 | |
| 22 | PO Box 6213 | | | | |
| 23 | Madison, WI 53716 | | | | |
| 24 | Walter M. Jones | 1,470 | | 1,470 | |
| 25 | 2700 Burcham Drive #351 | | | | |
| 26 | Lansing, MI 48823 | | | | |
| 27 | William R. Houghton and Elizabeth P. Houghton, Joint Tenants | 1,410 | | 1,410 | |
| 28 | 310 N. Rolling Oaks | | | | |
| 29 | San Antonio, TX 78253 | | | | |
| 30 | Alan L. Johns | 1,340 | | 1,340 | |
| 31 | 1254 Fountain Drive | | | | |
| 32 | Columbus, OH 43221 | | | | |
| 33 | William R. Barnes & Judy K. Barnes | 1,262 | | 1,262 | |
| 34 | TRS UA DTD 9/7/93 | | | | |
| 35 | 9530 Moscow Rd | | | | |
| 36 | Horton, MI 49246 | | | | |
| 37 | James R Ward & Lucena M Ward, Joint Tenants | 1,200 | | 1,200 | |
| 38 | 616 Candlewick Dr | | | | |
| 39 | Poplar Grove, IL 61065 | | | | |
| 40 | Total Votes - 10 Largest Stockholders | 84,467,071 | 84,108,789 | 358,282 | 0 |
| 41 | * Nominee—Represents various brokers and banks | | | | |
| 42 | | | | | |
| 43 | <u>1. (B) Security Holdings of Officers and Directors</u> | | | | |
| 44 | K. Whipple Chairman of the Board | 0 | | 0 | |
| 45 | D. W. Joos Chief Executive Officer | 0 | | 0 | |
| 46 | M. J. Ayres Director | 0 | | 0 | |
| 47 | J. E. Barfield Director | 0 | | 0 | |
| 48 | R. M. Gabrys Director | 0 | | 0 | |
| 49 | P. R. Lochner, Jr. Director | 0 | | 0 | |
| 50 | M. T. Monahan Director | 0 | | 0 | |
| 51 | J. F. Paquette, Jr. Director | 0 | | 0 | |
| 52 | P. A. Pierre Director | 0 | | 0 | |
| 53 | K. L. Way Director | 10 | | 10 | |
| 54 | J. B. Yasinsky Director | 10 | | 10 | |
| 55 | Total Votes - Officers and Directors | 20 | 0 | 20 | 0 |
| <p><u>RESPONSE TO INSTRUCTION # 2</u> No security, other than stock, carries voting rights.</p> <p><u>RESPONSE TO INSTRUCTION #3</u> 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><u>RESPONSE TO INSTRUCTION #4</u> 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. | | | |

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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:

None

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

During the fourth quarter we entered into a new lease with Verizon Select Services Inc. for use of a fiber optic cable network. This is a 20 year lease starting October 7, 2008. Acquisition costs were \$2,015,625.00. The entire acquisition cost were paid during the fourth quarter therefore, no annual lease payments will be made for the duration of this lease.

A lease for rail cars with Mitsui Rail Capital was assigned to Helm-Pacific Leasing. The lease has a termination date of June 30, 2009 with monthly payments of \$151,692.75.

During the third quarter we entered into a new lease with Siemens Financial Services for rail cars. This lease started September 1, 2008 and ends August 31, 2023. Acquisition cost was \$17,555,985 with annual lease payments of \$1,427,693.

The early termination option on the furniture lease with Merrill Lynch was taken in the first quarter of 2008. The present value of the lease was \$7,607,263.36. The lease term was from May 2003 through April 2013 with monthly payments of \$126,297.79. We elected the buy-out option on March 31, 2008.

5. IMPORTANT EXTENSIONS OR REDUCTIONS OF TRANSMISSION OF SECURITIES 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) as of December 31, 2008 was granted by FERC on May 28, 2008 in Docket No. ES08-47-000, and its authorization to issue long-term securities were granted on May 28, 2008 in Docket No. ES08-46-000. Both authorizations were amended by FERC on June 11, 2008. 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 \$1.5 billion of secured and unsecured long-term debt securities and up to \$1.5 billion in collateral or credit support. Both of those authorizations went into effect July 1, 2008 for the two-year period ending June 30, 2010.

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|---|
| <p align="center">IMPORTANT CHANGES DURING THE YEAR (Continued)</p> <p>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: (Continued)</p> <p>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 all long-term securities issuances.</p> <p>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.</p> <p>On November 30, 2008 the Letter of Credit Reimbursement Agreement with The Bank of Nova Scotia was reduced from \$200 million to \$192 million.</p> <p>On March 20, 2008 Consumers issued \$67.7 million Variable Rate Demand Bonds due April 15, 2018.</p> <p>On March 14, 2008 Consumers issued \$250 million 5.65% First Mortgage Bonds due September 15, 2018.</p> <p>On March 13, 2008 Consumers issued \$27.9 million 4.25% Tax Exempt First Mortgage Bonds due June 15, 2010.</p> <p>Consumers Energy has an agreement for an ongoing sale of its accounts receivables. On November 5, 2008 the purchase limit under that agreement was reduced from \$325 million to \$250 million.</p> <p>7. CHANGES IN ARTICLES OF INCORPORATION OR AMENDMENTS TO CHARTER:</p> <p>None</p> <p>8. STATE THE ESTIMATED ANNUAL EFFECT AND NATURE OF ANY IMPORTANT WAGE SCALE CHANGES DURING THE YEAR:</p> <p>Consumers' union wage scale adjustments for 2008, were as follows: Total general increase was \$2,664,400. Total cost-of-living allowance increase was \$4,590,000.</p> <p>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:</p> <p>See Notes to Consolidated Financial Statements.</p> <p>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:</p> <p>See Notes to Consolidated Financial Statements.</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) 4/15/2009 | Year of Report December 31, 2008 |
|--|--|---|---|-------------------------------------|
| 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 | 11,970,391,598 | 12,518,798,258 |
| 3 | Construction Work in Progress (107) | 200-201 | 446,857,052 | 607,351,277 |
| 4 | TOTAL Utility Plant (Enter total of lines 2 and 3) | | 12,417,248,650 | 13,126,149,535 |
| 5 | (Less) Accum.Prov for Depr.Amort.Depl (108,111,115) | 200-201 | 4,970,246,631 | 5,278,337,076 |
| 6 | Net Utility Plant (Enter total of line 4 less 5) | | 7,447,002,019 | 7,847,812,459 |
| 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 | 44,286,408 |
| 13 | Net Nuclear Fuel (Enter total of line 7-11 less 12) | | (44,286,408) | (44,286,408) |
| 14 | Net Utility Plant (Enter total of lines 6 and 13) | | 7,402,715,611 | 7,803,526,051 |
| 15 | Utility Plant Adjustments (116) | 122 | | |
| 16 | Gas Stored Underground-Noncurrent (117) | --- | | |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | 221 | 15,459,249 | 14,991,992 |
| 19 | (Less) Accum.Prov. for Depr. and Amort. (122) | 221 | 1,340,408 | 1,383,245 |
| 20 | Investments in Associated Companies (123) | 222-223 | 31,926,400 | 18,571,686 |
| 21 | Investments in Subsidiary Companies (123.1) | 224-225 | 758,194,034 | 733,635,890 |
| 22 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | | | |
| 23 | Noncurrent Portion of Allowances | 228-229 | 48,600 | 14,288 |
| 24 | Other Investments (124) | 222-223 | 6,681,773 | 4,760,661 |
| 25 | Sinking Funds (125) | | 0 | 0 |
| 26 | Depreciation Fund (126) | | 0 | 0 |
| 27 | Amortization Fund - Federal (127) | | 0 | 0 |
| 28 | Other Special Funds (128) | | 53,431,220 | 45,506,072 |
| 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) | | 864,400,868 | 816,097,344 |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-Major Only) (130) | | 0 | 0 |
| 35 | Cash (131) | --- | 602,051 | 337,075 |
| 36 | Special Deposits (132-134) | --- | 8,867,748 | 5,562,042 |
| 37 | Working Fund (135) | --- | 100,196 | 150,011 |
| 38 | Temporary Cash Investments (136) | 222-223 | 192,202,310 | 55,862,677 |
| 39 | Notes Receivable (141) | 226A | 66,708,631 | 132,033,577 |
| 40 | Customer Accounts Receivable (142) | 226A | 35,273,526 | 53,608,546 |
| 41 | Other Accounts Receivable (143) | 226A | 33,052,788 | 63,968,514 |
| 42 | (Less) Accum.Prov. for Uncoll. Acct.- Credit (144) | 226A | 16,127,504 | 23,486,397 |
| 43 | Notes Receivable from Assoc. Companies (145) | 226B | 0 | 0 |
| 44 | Accounts Receivable from Assoc. Companies (146) | 226B | 4,228,430 | 13,387,512 |
| 45 | Fuel Stock (151) | 227 | 100,405,933 | 117,562,909 |
| 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 | 79,148,204 | 102,583,811 |
| 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 | 845,136 | 626,532 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
|--|--|--|---|-------------------------------------|
| 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 | --- | 48,600 | 14,288 |
| 54 | Stores Expense Undistributed (163) | 227 | | (13) |
| 55 | Gas Stored Underground-Current (164.1) | --- | 1,123,552,931 | 1,168,112,051 |
| 56 | Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) | --- | 0 | 0 |
| 57 | Prepayments (165) | 230 | 28,968,268 | 23,287,173 |
| 58 | Advances for Gas (166-167) | --- | | |
| 59 | Interest and Dividends Receivable (171) | --- | 1,375,855 | 52,429 |
| 60 | Rents Receivable (172) | --- | 927,300 | 820,835 |
| 61 | Accrued Utility Revenues (173) | --- | 70,000 | 80,000 |
| 62 | Misc Current and Accrued Assets (174) | 230A | 301,716,940 | 273,998,580 |
| 63 | Derivative Instrument Assets (175) | | 47,437 | 81,484 |
| 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) | | 1,961,917,580 | 1,988,615,060 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | --- | 23,577,256 | 23,186,043 |
| 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 | 1,915,842,949 | 2,545,171,725 |
| 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) | --- | 36,217 | 73,950 |
| 77 | Temporary Facilities (185) | --- | 0 | 0 |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 536,671 | 7,730,449 |
| 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 | 73,967,677 | 66,131,581 |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 1,270,697,579 | 1,680,028,606 |
| 83 | Unrecovered Purchased Gas Costs (191) | --- | | |
| 84 | TOTAL Deferred Debits (Enter total of lines 69 thru 83) | | 3,284,658,349 | 4,322,322,354 |
| 85 | TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84) | | 13,513,692,408 | 14,930,560,809 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
|--|--|---|---|-------------------------------------|
| 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 | 2,119,013,613 | 2,119,013,613 |
| 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 | 324,437,211 | 383,212,107 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | (210,639) | (258,599) |
| 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) | 436,988 | (707,988) |
| 16 | TOTAL Proprietary Capital (Enter total of lines 2 thru 15) | | 3,691,235,003 | 3,748,816,963 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 3,169,535,000 | 3,516,777,000 |
| 19 | (Less) Reacquired Bonds (222) | 256-257 | 0 | 0 |
| 20 | Advances from Associated Companies (223) | 256-257 | 270,252,646 | 234,017,244 |
| 21 | Other Long-Term Debt (224) | 256-257 | 614,954,780 | 458,891,111 |
| 22 | Unamortized Premium on Long-Term Debt (225) | --- | 1,675,594 | 1,487,145 |
| 23 | (Less) Unamortized Discount on Long-Term Debt -Debit (226) | --- | 7,121,740 | 7,134,657 |
| 24 | TOTAL Long-Term Debt (Enter total lines 18 thru 23) | | 4,049,296,280 | 4,204,037,843 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases-Noncurrent (227) | | 224,798,038 | 205,602,116 |
| 27 | Accumulated Prov. for Property Insurance (228.1) | | 0 | 0 |
| 28 | Accumulated Prov. for Injuries and Damage (228.2) | | 43,204,503 | 47,071,578 |
| 29 | Accumulated Prov. for Pensions and Benefits (228.3) | | 816,838,288 | 1,438,014,905 |
| 30 | Accumulated Misc. Operating Provisions (228.4) | | 0 | 0 |
| 31 | Accumulated Provision for Rate Refunds (229) | | 18,444,100 | 6,646,322 |
| 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) | | 197,526,435 | 205,235,455 |
| 35 | TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34) | | 1,300,811,364 | 1,902,570,376 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 0 | 0 |
| 38 | Accounts Payable (232) | | 363,694,310 | 377,471,055 |
| 39 | Notes Payable to Associated Companies (233) | 260B | 27,395,393 | 27,395,393 |
| 40 | Accounts Payable to Associated Companies (234) | 260B | 13,532,743 | 13,776,878 |
| 41 | Customer Deposits (235) | | 37,129,757 | 32,785,490 |
| 42 | Taxes Accrued (236) | 262-263 | 362,012,134 | 268,792,589 |
| 43 | Interest Accrued (237) | | 63,088,550 | 66,955,412 |
| 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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|---|-------------------------------------|
| 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) | | 0 | 0 |
| 47 | Tax Collections Payable (241) | | 4,221,075 | 4,177,070 |
| 48 | Misc. Current and Accrued Liabilities (242) | 268 | 98,283,385 | 121,710,198 |
| 49 | Obligations Under Capital Leases -Current (243) | | 29,759,275 | 25,251,170 |
| 50 | Federal Income Taxes Accrued for Prior Years (244) | | 0 | 0 |
| 51 | Michigan Single Business Taxes Accrued for Prior Years (244.1) | 262-263 | 31,114,460 | 19,963,694 |
| 52 | Fed. Inc. Taxes Accrued for Prior Years -Adj. (245) | 262-263 | 52,267,094 | 54,109,731 |
| 53 | Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1) | | 0 | 0 |
| 54 | Total Current and Accrued Liabilities (lines 37 thru 53) | | 1,082,989,157 | 1,012,879,661 |
| 55 | DEFERRED CREDITS | | | |
| 56 | Customer Advances for Construction (252) | 268 | 51,505,943 | 53,664,109 |
| 57 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 58,186,701 | 54,606,619 |
| 58 | Deferred Gains from Disposition of Utility Plt. (256) | 270 | 0 | 0 |
| 59 | Other Deferred Credits (253) | 269 | 120,542,365 | 152,643,356 |
| 60 | Other Regulatory Liabilities | 278 | 1,032,945,867 | 1,050,722,532 |
| 61 | Unamortized Gain on Reacquired Debt (257) | 237 | 0 | 0 |
| 62 | Accum. Deferred Income Taxes-Accel. Amort. (281) | | 0 | 0 |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 1,165,661,795 | 1,210,765,097 |
| 64 | Accum. Deferred Income Taxes-Other (283) | 272-277 | 960,517,933 | 1,539,854,253 |
| 65 | TOTAL Deferred Credits (Enter total of lines 56 thru 64) | | 3,389,360,604 | 4,062,255,966 |
| 66 | TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65) | | 13,513,692,408 | 14,930,560,809 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|--|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 110 | 12 | d | This represents our liability to the DOE for disposal of spent nuclear fuel burned before April 7, 1983. | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|---|-------------------------------------|
| 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 | 6,405,415,875 | 6,043,417,455 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 320-323 | 4,764,605,381 | 4,554,991,540 |
| 5 | Maintenance Expenses (402) | 320-323 | 165,640,608 | 181,276,882 |
| 6 | Depreciation Expenses (403) | 336-337 | 374,039,231 | 345,111,064 |
| 7 | Depreciation Expenses for Asset Retirement Costs (403.1) | | 0 | 0 |
| 8 | Amortization and Depl. of Utility Plant (404-405) | 336-337 | 25,232,071 | 19,719,167 |
| 9 | Amortization of Utility Plant Acq. Adj (406) | 336-337 | 5,343,669 | 166,991 |
| 10 | Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) | | 0 | 474,537 |
| 11 | Amort. Of Conversion Expenses (407) | | 0 | 0 |
| 12 | Regulatory Debits | | 156,547,088 | 149,308,942 |
| 13 | (Less) Regulatory Credits | | 0 | 0 |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 194,964,537 | 217,399,375 |
| 15 | Income Taxes-Federal (409.1) | 262-263 | (35,395,536) | 93,716,433 |
| 16 | -Other (409.1) | 262-263 | 8,852,636 | 569,487 |
| 17 | Provision for Deferred Income Taxes (410.1) | 234,272-276 | 907,450,353 | 447,334,453 |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234,272-276 | 700,390,488 | 418,846,828 |
| 19 | Investment Tax Credit Adj.- Net (411.4) | 266-267 | (3,580,082) | (3,581,325) |
| 20 | (Less) Gains from Disp. of Utility Plant (411.7) | 270A-B | | 8,569 |
| 21 | Losses from Disposition of Utility Plant (411.6) | 235A-B | | 1,008,759 |
| 22 | (Less) Gains from Disposition of Allowances | | 18,531,873 | 41,039,742 |
| 23 | Losses from Disposition of Allowances | | | 4,874 |
| 24 | Accretion Expense (411.10) | | | 40,999 |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 5,844,777,595 | 5,547,647,039 |
| 26 | Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27) | | 560,638,280 | 495,770,416 |

| | | | |
|--|---|---|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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 |
| 3,578,331,774 | 3,414,253,254 | 2,827,084,101 | 2,629,164,201 | | | 2 |
| | | | | | | 3 |
| 2,353,687,303 | 2,331,477,305 | 2,410,918,078 | 2,223,514,235 | | | 4 |
| 133,246,144 | 148,203,846 | 32,394,464 | 33,073,036 | | | 5 |
| 250,507,066 | 227,122,431 | 123,532,165 | 117,988,633 | | | 6 |
| 0 | 0 | 0 | 0 | | | 7 |
| 13,011,921 | 10,103,918 | 12,220,150 | 9,615,249 | | | 8 |
| 5,337,511 | 160,833 | 6,158 | 6,158 | | | 9 |
| 0 | 474,537 | 0 | 0 | | | 10 |
| 0 | 0 | 0 | 0 | | | 11 |
| 156,333,257 | 149,083,722 | 213,831 | 225,220 | | | 12 |
| 0 | 0 | 0 | 0 | | | 13 |
| 138,818,187 | 153,851,151 | 56,146,350 | 63,548,224 | | | 14 |
| (11,437,130) | 83,792,380 | (23,958,406) | 9,924,053 | | | 15 |
| 7,705,276 | 491,287 | 1,147,360 | 78,200 | | | 16 |
| 644,001,423 | 391,238,296 | 263,448,930 | 56,096,157 | | | 17 |
| 501,570,754 | 391,655,065 | 198,819,734 | 27,191,763 | | | 18 |
| (2,877,589) | (2,878,831) | (702,493) | (702,494) | | | 19 |
| 0 | 8,569 | 0 | 0 | | | 20 |
| 0 | 1,008,759 | 0 | 0 | | | 21 |
| 18,531,873 | 41,039,742 | 0 | 0 | | | 22 |
| 0 | 4,874 | 0 | 0 | | | 23 |
| 0 | 40,999 | 0 | | | | 24 |
| 3,168,230,742 | 3,061,472,131 | 2,676,546,853 | 2,486,174,908 | 0 | 0 | 25 |
| 410,101,032 | 352,781,123 | 150,537,248 | 142,989,293 | 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) 4/15/2009 | Year of Report December 31, 2008 |
|---|--|---|---|-------------------------------------|
| 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>) | | 560,638,280 | 495,770,416 |
| 28 | OTHER INCOME AND DEDUCTIONS | | | |
| 29 | Other Income | | | |
| 30 | Nonutility Operating Income | | | |
| 31 | Revenues From Merchandising, Jobbing and Contract Work (415) | 282 | 16,798,209 | 30,522,502 |
| 32 | (Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416) | 282 | 13,321,469 | 25,007,848 |
| 33 | Revenues From Nonutility Operations (417) | 282 | 1,983,350 | 681,447 |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | 282 | 1,573,071 | 1,726,206 |
| 35 | Nonoperating Rental Income (418) | 282 | 683,504 | 652,637 |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119,282 | (53,376) | (3,293,010) |
| 37 | Interest and Dividend Income (419) | 282 | 16,286,814 | 48,889,460 |
| 38 | Allowance for Other Funds Used During Construction (419.1) | 282 | 6,431,574 | 9,221,998 |
| 39 | Miscellaneous Nonoperating Income (421) | 282 | 60,731,396 | 65,731,012 |
| 40 | Gain on Disposition of Property (421.1) | 280 | 184,287 | 2,272,729 |
| 41 | TOTAL Other Income (<i>enter Total of lines 31 thru 40</i>) | | 88,151,218 | 127,944,721 |
| 42 | Other Income Deductions | | | |
| 43 | Loss on Disposition of Property (421.2) | 280 | 875,554 | 132,639 |
| 44 | Miscellaneous Amortization (425) | 340 | 0 | 0 |
| 45 | Donations (426.1) | 340 | 316,682 | 210,802 |
| 46 | Life Insurance (426.2) | 340 | 0 | 0 |
| 47 | Penalties (426.3) | 340 | 10,587 | 68,278 |
| 48 | Exp. For Certain Civic, Political & Related Activities (426.4) | 340 | 5,106,794 | 2,507,094 |
| 49 | Other Deductions (426.5) | 340 | 21,537,352 | 46,540,954 |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 27,846,969 | 49,459,767 |
| 51 | Taxes Applicable to Other Income and Deductions | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262-263 | 288,310 | 353,395 |
| 53 | Income Taxes - Federal (409.2) | 262-263 | 13,544,734 | 13,073,463 |
| 54 | Income Taxes - Other (409.2) | 262-263 | 3,344,742 | 21,000 |
| 55 | Provision for Deferred Income Taxes (410.2) | 234,272-276 | 25,878,133 | (1,282,046) |
| 56 | (Less) Provision for Deferred Income Taxes - Cr. (411.2) | 234,272-276 | 22,895,896 | 6,424,122 |
| 57 | Investment Tax Credit Adjustment - Net (411.5) | 264-265 | 0 | 0 |
| 58 | (Less) Investment Tax Credits (420) | 264-265 | 0 | 0 |
| 59 | TOTAL Taxes on Other Income and Deductions (total of 52 thru 58) | | 20,160,023 | 5,741,690 |
| 60 | Net Other Income and Deductions (total of lines 41, 50 & 59) | | 40,144,226 | 72,743,264 |
| 61 | INTEREST CHARGES | | | |
| 62 | Interest on Long-Term Debt (427) | 257 | 196,796,293 | 199,793,894 |
| 63 | Amort. Of Debt Disc. And Expense (428) | 256-257 | 5,167,548 | 5,091,386 |
| 64 | Amortization of Loss on Reacquired Debt (428.1) | | 11,250,806 | 12,204,039 |
| 65 | (Less) Amort. Of Premium on Debt-Credit (429) | 256-257 | 188,448 | 326,828 |
| 66 | (Less) Amort. of Gain on Reacquired Debt-Credit (429.1) | | 0 | 0 |
| 67 | Interest on Debt to Associated Companies (430) | 257-340 | 15,827,695 | 19,019,155 |
| 68 | Other Interest Expense (431) | 340 | 11,498,272 | 27,579,964 |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 4,157,525 | 6,632,825 |
| 70 | Net Interest Charges (total of lines 62 thru 69) | | 236,194,641 | 256,728,785 |
| 71 | Income Before Extraordinary Items (total lines 27,60,70) | | 364,587,864 | 311,784,895 |
| 72 | EXTRAORDINARY ITEMS | | | |
| 73 | Extraordinary Income (434) | 342 | 0 | 0 |
| 74 | (Less) Extraordinary Deductions (435) | 342 | 0 | 0 |
| 75 | Net Extraordinary Items (total line 73 less line 74) | | 0 | 0 |
| 76 | Income Taxes-Federal and Other (409.3) | 262-263 | 0 | 0 |
| 77 | Extraordinary Items After Taxes (Enter Total of lines 75 less line 76) | | 0 | 0 |
| 78 | Net Income (Enter Total of lines 71 and 77) | | 364,587,864 | 311,784,895 |

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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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 | 194,140,301 | 58,090,655 | |
| 3 Account 281 | 0 | 0 | |
| 4 Account 282 | 225,821,253 | 80,919,406 | |
| 5 Account 283 | 224,039,869 | 124,438,869 | |
| 6 Account 284 | | | |
| 7 Reconciling Adjustments | | | |
| 8 TOTAL Account 410.1 (on pages 114-115 line 17) | 644,001,423 | 263,448,930 | |
| 9 TOTAL Account 410.2 (on page 117 line 55) | | | |
| 10 Credits to Account 411 from: | | | |
| 11 Account 190 | 230,640,801 | 119,817,413 | |
| 12 Account 281 | 0 | 0 | |
| 13 Account 282 | 160,548,151 | 66,279,290 | |
| 14 Account 283 | 110,381,802 | 12,723,031 | |
| 15 Account 284 | | | |
| 16 Reconciling Adjustments | | | |
| 17 TOTAL Account 411.1 (on page 114-115 line 18) | 501,570,754 | 198,819,734 | |
| 18 TOTAL Account 411.2 (on page 117 line 56) | | | |
| 19 Net ITC Adjustment: | | | |
| 20 ITC Utilized for the Year DR | | | |
| 21 ITC Amortized for the Year CR | (2,877,589) | (702,493) | |
| 22 ITC Adjustments: | | | |
| 23 Adjust last year's estimate to actual per filed return | | | |
| 24 Other (specify) | | | |
| 25 Net Reconciling Adjustments Account 411.4* | (2,877,589) | (702,493) | |
| 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) 4/15/2009 | Year of Report December 31, 2008 | |
|--|---|---|-------------------------------------|----------|
| RECONCILIATION OF DEFERRED INCOME TAX EXPENSE | | | | |
| <p>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).</p> <p>(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).</p> | | | | |
| Other Utility | Total Utility | Other Income | Total Company | Line No. |
| | 252,230,956 | 24,256,299 | 276,487,255 | 1 |
| | 0 | 0 | 0 | 2 |
| | 306,740,659 | 541,297 | 307,281,956 | 3 |
| | 348,478,738 | 1,080,537 | 349,559,275 | 4 |
| | | | 0 | 5 |
| | | | | 6 |
| | | | | 7 |
| 0 | 907,450,353 | | | 8 |
| | | 25,878,133 | | 9 |
| | 350,458,214 | 15,140,428 | 365,598,642 | 10 |
| | 0 | 0 | 0 | 11 |
| | 226,827,441 | 263,192 | 227,090,633 | 12 |
| | 123,104,833 | 7,492,276 | 130,597,109 | 13 |
| | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| 0 | 700,390,488 | | | 17 |
| | | 22,895,896 | | 18 |
| | (3,580,082) | | (3,580,082) | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| 0 | (3,580,082) | 0 | | 25 |
| | | 0 | | 26 |
| | | 0 | | 27 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/15/2009 | | Year of Report December 31, 2008 | |
|--|--------------|---|--|---|-------------|-------------------------------------|--|
| 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 | 2003 | 142,656,967 | Tax Sharing | 56,702,820 | 2003 | 0 | |
| 2 | | | B | 74,088,975 | Various | | |
| 3 | | | B | 11,865,172 | 2007 | | |
| 4 | | | F | | | | |
| 5 | 2004 | 53,032,265 | Tax Sharing | 19,118,239 | 2004 | 0 | |
| 6 | | | B | 33,914,026 | 2007 | | |
| 7 | | | F | | | | |
| 8 | 2005 | 303,688,280 | Tax Sharing | | | | |
| 9 | | | B | 64,392,616 | 2007 | 239,295,664 | |
| 10 | | | F | | | | |
| 11 | 2006 | 24,449 | Tax Sharing | | | | |
| 12 | | | F | | | | |
| 13 | | | | | | 24,449 | |
| 14 | Total | | | | | 239,320,113 | |
| 15 | | | | | | | |
| 16 | | | | | | | |
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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) 4/15/2009 | Year of Report December 31, 2008 |
| STATEMENT OF RETAINED EARNINGS FOR THE YEAR | | | |
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p> | | | |
| Line No. | Item (a) | Contra Primary Account Affected (b) | Amount (c) |
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | |
| 1 | Balance-Beginning of Year | | 272,045,101 |
| 2 | Changes (<i>Identify by prescribed retained earnings accounts</i>) | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | |
| 4 | Credit: Unrealized gain on securities | | |
| 5 | Credit: Taxes related to unrealized gain on securities | | |
| 6 | Credit: Minimum pension liability | | |
| 7 | Credit: Taxes related to Minimum pension liability | | |
| 8 | TOTAL Credits to Retained Earnings (439) | | 0 |
| 9 | Debit: Redemption of Common Stock | | |
| 10 | Debit: Adoption of FASB Interpretation No. 158 | | (6,596,993) |
| 11 | Debit: | | |
| 12 | Debit: | | |
| 13 | TOTAL Debits to Retained Earnings (439) | | (6,596,993) |
| 14 | Balance Transferred from Income (Account 433 Less Account 418.1) | | 364,641,240 |
| 15 | Appropriations of Retained Earnings (Account 436) | | |
| 16 | Excess Hydro Earnings | | (1,083,945) |
| 17 | CE Indenture | | 0 |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | TOTAL Appropriations of Retained Earnings (Account 436) | | (1,083,945) |
| 22 | Dividends Declared-Preferred Stock (Account 437) | | |
| 23 | Dividends Declared-Preferred Stock | | (1,963,933) |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | TOTAL Dividends Declared-Preferred Stock (Account 437) | | (1,963,933) |

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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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 | | | (297,300,000) | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | TOTAL Dividends Declared-Common Stock (Account 438) | | (297,300,000) | |
| 36 | Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings | | (5,416) | |
| 37 | Balance - End of the Year (Enter Total of lines 1 thru 36) | | 329,736,054 | |
| 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 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | TOTAL Appropriated Retained Earnings (Account 215) | | 0 | |
| 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) | | 53,476,053 | |
| 45 | TOTAL Appropriated Retained Earnings (Account 215 & 215.1) | | 53,476,053 | |
| 46 | TOTAL Retained Earnings (Accounts 215, 215.1 & 216) | | 383,212,107 | |
| UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) | | | | |
| 47 | Balance-Beginning of Year (Debit or Credit) | | (210,639) | |
| 48 | Equity in Earnings for Year (Credit) (Account 418.1) | | (53,376) | |
| 49 | (Less) Dividends Received (Debit) | | 0 | |
| 50 | Other Changes (Dissolved subsidiaries - transferred to 216) | | 5,416 | |
| 51 | Balance-End of Year (Enter Total of lines 47 thru 50) | | (258,599) | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
| STATEMENT OF CASH FLOWS | | | |
| 1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet. | | 2. Under "Other" specify significant amounts and group others. 3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid. | |
| Line No. | Description (See instructions for Explanation of Codes) (a) | Amounts (b) | |
| 1 | Net Cash Flow from Operating Activities: (enter outflows from company as negative #s) | | |
| 2 | Net Income (Line 78 (c) on page 117) | 364,587,864 | |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 561,162,059 | |
| 5 | Amortization of capital leases and debt | 42,728,357 | |
| 6 | (Gain) Loss on Disposal of Assets | 691,267 | |
| 7 | Regulatory Return on Capital Expenditures | (33,069,276) | |
| 8 | Deferred Income Taxes (Net) | 207,573,996 | |
| 9 | Investment Tax Credit Adjustment (Net) | (3,580,083) | |
| 10 | Net (Increase) Decrease in Receivables | (87,463,026) | |
| 11 | Net (Increase) Decrease in Inventory | (89,151,690) | |
| 12 | Net (Increase) Decrease in Allowances Inventory | 0 | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | (142,199,928) | |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | 74,511,731 | |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | (178,108,039) | |
| 16 | (Less) Allowance for Other Funds Used During Construction | 6,431,574 | |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | (53,376) | |
| 18 | Other: | | |
| 19 | Prepayments | 4,808,977 | |
| 20 | Changes in Other Assets and Liabilities | 144,981,486 | |
| 21 | | | |
| 22 | Net Cash Provided by Operating Activities (Total of lines 2 thru 21) | 861,095,497 | |
| 23 | | | |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | (672,245,842) | |
| 27 | Gross Additions to Nuclear Fuel | 0 | |
| 28 | Gross Additions to Common Utility Plant | (116,976,881) | |
| 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) | (789,222,723) | |
| 35 | | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | 0 | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | 332,451 | |
| 38 | Costs to Retire Property | (33,931,397) | |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | (36,270,109) | |
| 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 | 2,067,304 | |
| 44 | Purchase of Investment Securities (a) | 0 | |
| 45 | Proceeds from Sales of Investment Securities (a) | 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) 4/15/2009 | Year of Report December 31, 2008 |
| STATEMENT OF CASH FLOWS (Continued) | | | |
| 4. Investing Activities (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. (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. | | 5. Codes used: (a) Net proceeds or payments. (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) | (857,024,474) | |
| 58 | | | |
| 59 | Cash Flows from Financing Activities: | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long Term Debt (b) | 689,089,765 | |
| 62 | Preferred Stock | | |
| 63 | Common Stock | | |
| 64 | Other: | | |
| 65 | Contribution from Stockholder | 0 | |
| 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) | 689,089,765 | |
| 71 | | | |
| 72 | Payments for Retirement of: | | |
| 73 | Long Term Debt (b) | (507,597,000) | |
| 74 | Preferred Stock | | |
| 75 | Common Stock | | |
| 76 | Other: | | |
| 77 | Payment of Capital Leases | (26,160,355) | |
| 78 | Net Decrease in Short-Term Debt (c) | 0 | |
| 79 | | | |
| 80 | Dividends on Preferred Stock | (1,963,933) | |
| 81 | Dividends on Common Stock | (297,300,000) | |
| 82 | Net Cash Provided by Financing Activities | | |
| 83 | (Total of lines 70 thru 81) | (143,931,523) | |
| 84 | | | |
| 85 | Net Increase in Cash and Cash Equivalents | | |
| 86 | (Total of lines 22, 57 and 83) | (139,860,500) | |
| 87 | | | |
| 88 | Cash and Cash Equivalents at Beginning of Year | 201,772,305 | |
| 89 | | | |
| 90 | Cash and Cash Equivalents at End of Year | 61,911,805 | |

| Name of Respondent Consumers Energy Company | | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Repot (Mo, Da, Year) 4/15/2009 | | Year of Report December 31, 2008 | |
|---|--|---|--|--|--------------------------------------|-------------------------------------|--|
| 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 | 15,388,539 | | | | |
| 2 | 0 | 0 | (2,885,398) | | | | |
| 3 | | 0 | (12,066,153) | | | | |
| 4 | 0 | 0 | (14,951,551) | | (14,951,551) | | |
| 5 | 0 | 0 | 436,988 | | | | |
| 6 | 0 | 0 | 436,988 | | | | |
| 7 | 0 | 0 | 19,089,538 | | | | |
| 8 | 0 | 0 | (20,234,514) | | | | |
| 9 | 0 | 0 | (1,144,976) | | (1,144,976) | | |
| 10 | 0 | 0 | (707,988) | | | | |
| | | | | | | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 CONSOLIDATED FINANCIAL STATEMENTS

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2008, 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 SFAS No. 143, Accounting for Asset Retirement 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 SFAS No. 109, Accounting for 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 FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes-an interpretation of FASB Statement No. 109 ("FIN 48"). In accordance with guidance issued by FERC in May 2007 (Docket No. AI07-2-000, Accounting and Financial Reporting for Uncertainty in Income Taxes), FIN 48 liabilities, recorded in accrued taxes, established for uncertain tax positions related to temporary differences have been reclassified to the accumulated deferred income tax accounts.

FIN 48 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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Debt

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

Other Reclassifications

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

1: CORPORATE STRUCTURE AND ACCOUNTING POLICIES

Corporate Structure: Consumers, a subsidiary of CMS Energy, a holding company, is a combination electric and gas utility company serving Michigan's Lower Peninsula. Our customer base includes a mix of residential, commercial, and diversified industrial customers. We manage our business by the nature of service provided and operate principally in two business segments: electric utility and gas utility.

Principles of Consolidation: The consolidated financial statements comprise Consumers and all other entities in which we have a controlling financial interest or are the primary beneficiary, in accordance with FIN 46(R). We use the equity method of accounting for investments in companies and partnerships that are not consolidated, where we have significant influence over operations and financial policies, but are not the primary beneficiary. We eliminate intercompany transactions and balances.

Use of Estimates: We prepare our consolidated financial statements in conformity with GAAP. We are required to make estimates using assumptions that may affect the reported amounts and disclosures. Actual results could differ from those estimates.

We record estimated liabilities for contingencies in our consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. For additional details, see Note 4, Contingencies.

Revenue Recognition Policy: We recognize revenues from deliveries of electricity and natural gas, and from the storage of natural gas when services are provided. We record unbilled revenues for the estimated amount of energy delivered to customers but not yet billed. Unbilled revenues are estimated by applying an average billed rate for each customer class based on actual billed volume distributions. Our unbilled revenues, which are recorded as Accounts receivable on our Consolidated Balance Sheets, were \$507 million at December 31, 2008 and \$490 million at December 31, 2007. We record sales tax on a net basis and exclude it from revenues.

Accounting for Legal Fees: We expense legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed. This policy also applies to fees incurred on behalf of employees and officers related to indemnification agreements; these fees are billed directly to us.

Accounting for MISO Transactions: MISO requires that we submit hourly day-ahead and real-time bids and offers for energy at locations across the MISO region. We account for MISO transactions on a net hourly basis in each of the real-time and day-ahead markets, and net transactions across all MISO energy

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market locations. We record net purchases in a single hour in "Purchased and interchange power" and net sales in a single hour in "Operating Revenue" in the Consolidated Statements of Income. We record expense accruals for future net purchases adjustments based on historical experience, and reconcile accruals to actual expenses when we receive invoices.

Capitalized Interest: We capitalize interest on certain qualifying assets that are undergoing activities to prepare them for their intended use. Capitalization of interest is limited to the actual interest cost incurred. Our regulated businesses capitalize AFUDC on regulated construction projects and include these amounts in plant in service.

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

Collective Bargaining Agreements: At December 31, 2008, the Union represented approximately 45 percent of our employees. The Union represents Consumers' operating, maintenance, and construction employees and our call center employees.

Determination of Pension and OPEB MRV of Plan Assets: We determine the MRV for pension plan assets, as defined in SFAS No. 87, as the fair value of plan assets on the measurement date, adjusted by the gains or losses that will not be admitted into MRV until future years. We reflect each year's assets gain or loss in MRV in equal amounts over a five-year period beginning on the date the original amount was determined. We determine the MRV for OPEB plan assets, as defined in SFAS No. 106, as the fair value of assets on the measurement date. We use the MRV in the calculation of net pension and OPEB costs.

Financial and Derivative Instruments: We record debt and equity securities classified as available-for-sale at fair value determined primarily from quoted market prices. On a specific identification basis, we report unrealized gains and losses from changes in fair value of certain available-for-sale debt and equity securities, net of tax, in equity as part of AOCL. We exclude unrealized losses from earnings unless the related changes in fair value are determined to be other than temporary.

In accordance with SFAS No. 133, if a contract is a derivative and does not qualify for the normal purchases and sales exception, we record it on our Consolidated Balance Sheets at its fair value. If a derivative qualifies for cash flow hedge accounting, we report changes in its fair value in AOCL; otherwise, we report the changes in earnings.

For additional details regarding financial and derivative instruments, see Note 6, Financial and Derivative Instruments.

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

We evaluate our 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, we recognize an impairment loss equal to the amount by which the carrying amount exceeds the fair value. We estimate the fair value of the asset using quoted market prices, market prices of similar assets, or discounted future cash flow analyses.

We also assess our investments for impairment whenever there has been a decline in value that is other than temporary. This assessment requires us to determine the fair values of our investments. We

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determine fair value using valuation methodologies, including discounted cash flows and the ability of the investee to sustain an earnings capacity that justifies the carrying amount of the investment. We record an impairment if the fair value is less than the carrying value and the decline in value is considered to be other than temporary.

For additional details, see Note 3, Asset Sales and Impairment Charges.

Inventory: We use the weighted average cost method for valuing working gas and recoverable cushion gas in underground storage facilities and materials and supplies inventory. We also use this method for valuing coal inventory and classify these costs as generating plant fuel stock on our Consolidated Balance Sheets.

We classify emission allowances as materials and supplies inventory and use the average cost method to remove amounts from inventory as we use the emission allowances to generate power.

Maintenance and Depreciation: We charge property repairs and minor property replacement to maintenance expense. We use the direct expense method to account for planned major maintenance activities. We charge planned major maintenance activities to operating expense unless the cost represents the acquisition of additional components or the replacement of an existing component. We capitalize the cost of plant additions and replacements.

We depreciate utility property using a composite method, in which we apply a single MPSC-approved depreciation rate to the gross investment in a particular class of property within the electric and gas divisions. We perform depreciation studies periodically to determine appropriate group lives. The composite depreciation rates for our properties are as follows:

| Years Ended December 31 | 2008 | 2007 | 2006 |
|---------------------------|------|------|------|
| Electric utility property | 3.0% | 3.0% | 3.1% |
| Gas utility property | 3.6% | 3.6% | 3.6% |
| Other property | 8.5% | 8.7% | 8.2% |

Other Income and Other Expense: The following tables show the components of Other income and Other expense:

| Years Ended December 31 | In Millions | | |
|--|--------------|--------------|--------------|
| | 2008 | 2007 | 2006 |
| Other income | | | |
| Electric restructuring return | \$ 1 | \$ 2 | \$ 4 |
| Return on stranded and security costs | 5 | 6 | 5 |
| MCV Partnership emission allowance sales | - | - | 8 |
| Gain on SERP investment | - | 10 | - |
| Gain on investment | - | 7 | - |
| Gain on stock | - | 4 | 1 |
| All other | 6 | 3 | 2 |
| Total other income | \$ 12 | \$ 32 | \$ 20 |

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| In Millions | | | |
|----------------------------------|---------|---------|---------|
| Years Ended December 31 | 2008 | 2007 | 2006 |
| Other expense | | | |
| Unrealized investment loss | (17) | - | - |
| Civic and political expenditures | (5) | (2) | (2) |
| Donations | - | - | (9) |
| Abandoned Midland Project | - | (8) | - |
| All other | (6) | (4) | (1) |
| Total other expense | \$ (28) | \$ (14) | \$ (12) |

Property, Plant, and Equipment: We record property, plant, and equipment at original cost when placed into service. When utility property is retired, or otherwise disposed of in the ordinary course of business, we charge the original cost to accumulated depreciation, along with associated cost of removal, net of salvage. We recognize gains or losses on the retirement or disposal of non-regulated assets in income. Our internal-use computer software costs are capitalized or expensed in accordance with Statement of Position 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*. For additional details, see Note 8, Asset Retirement Obligations and Note 12, Property, Plant, and Equipment. Cost of removal collected from our customers, but not spent, is recorded as a regulatory liability.

We capitalize AFUDC on regulated major construction projects. AFUDC represents the estimated cost of debt and a reasonable return on equity funds used to finance construction additions. We record 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 in the Consolidated Statements of Income. When construction is completed and the property is placed in service, we depreciate and recover the capitalized AFUDC from our customers over the life of the related asset. The following table shows our electric, gas and common composite AFUDC capitalization rates:

| Years ended December 31 | 2008 | 2007 | 2006 |
|---------------------------|------|------|------|
| AFUDC capitalization rate | 7.7% | 7.4% | 7.5% |

Property Taxes: Property taxes are based upon the taxable value of Consumers' real and personal property assessed by local units of government within the State of Michigan. We record property tax expense ratably over the fiscal year of the taxing authority for which the taxes are levied based on budgeted customer sales. The deferred property tax balance represents the amount of accrued property tax, which will be recognized over future governmental fiscal periods.

Reclassifications: We have reclassified certain prior-period amounts on our Consolidated Financial Statements to conform to the presentation for the current period. These reclassifications did not affect consolidated net income or cash flow for the periods presented.

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Related Party Transactions: We recorded income and expense from related parties as follows:

| | | In Millions | | |
|---|---|-------------|------|------|
| Description | Related Party | 2008 | 2007 | 2006 |
| Type of Income: | | | | |
| Dividend Income | CMS Energy | \$ 1 | \$ 1 | - |
| Type of Expense: | | | | |
| Electric generating capacity and energy | Affiliates of Enterprises | (75) | (79) | (74) |
| Interest expense on note payable | CMS Energy and Consumers' affiliated Trust Preferred Securities Companies | - | (2) | (5) |
| Gas transportation (a) | CMS Bay Area Pipeline, L.L.C. | - | (1) | (4) |

(a) CMS Bay Area Pipeline, L.L.C. was sold to Lucid Energy in March 2007.

We own 1.8 million shares of CMS Energy Common Stock with a fair value of \$19 million at December 31, 2008. For additional details on our investment in CMS Energy Common Stock, see Note 6, Financial and Derivative Instruments.

Restricted Cash: We classify restricted cash dedicated for repayment of Securitization bonds as a current asset, as the related payments occur within one year.

Trade Receivables: Accounts receivable is primarily composed of trade receivables and unbilled receivables. We record our accounts receivable at cost which approximates fair value. We establish an allowance for uncollectible accounts based on historical losses and management's assessment of existing economic conditions, customer trends, and other factors. We assess late payment fees on trade receivables based on contractual past-due terms established with customers. We charge accounts deemed uncollectible to operating expense.

Unamortized Debt Premium, Discount, and Expense: We capitalize premiums, discounts, and issuance costs of long-term debt and amortize those costs over the terms of the debt issues. For the non-regulated portions of our businesses, we expense any refinancing costs as incurred. For the regulated portions of our businesses, if we refinance debt, we capitalize any remaining unamortized premiums, discounts, and issuance costs and amortize them over the terms of the newly issued debt.

Utility Regulation: We are subject to the actions of the MPSC and the FERC and prepare our consolidated financial statements in accordance with the provisions of SFAS No. 71. As a result, we may defer or recognize revenues and expenses differently than a non-regulated entity. For example, we may record as regulatory assets items that a non-regulated entity normally would expense if the actions of the regulator indicate that we will recover the expenses in future rates. Conversely, we may record as regulatory liabilities items that non-regulated entities may normally recognize as revenues if the actions of the regulator indicate that we will be required to refund revenues to customers.

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We reflect the following regulatory assets and liabilities, which include both current and non-current amounts, on our Consolidated Balance Sheets.

| | | | In Millions |
|---|----------------------------------|-----------------|-----------------|
| December 31 | End of recovery or refund period | 2008 | 2007 |
| Assets Earning a Return: | | | |
| Customer Choice Act | 2010 | \$ 90 | \$ 149 |
| Stranded Costs | See Note 4 | 71 | 68 |
| Electric restructuring implementation plan | 2009 | 3 | 14 |
| Manufactured gas plant sites (Note 4) | 2018 | 31 | 33 |
| Other (a) | various | 44 | 50 |
| Assets Not Earning a Return: | | | |
| Postretirement Benefits (Note 7) | various | 1,450 | 940 |
| Securitized costs (Note 5) | 2015 | 416 | 466 |
| Unamortized debt costs | n/a | 66 | 74 |
| ARO (Note 8) | n/a | 92 | 85 |
| Big Rock nuclear decommissioning and related costs (Note 4) | n/a | 129 | 129 |
| Manufactured gas plant sites (Note 4) | n/a | 38 | 17 |
| Palisades sales transaction costs (Notes 3 and 4) | n/a | - | 28 |
| Other (a) | 2011 | 8 | 6 |
| Total regulatory assets (b) | | \$ 2,438 | \$ 2,059 |
| Regulatory Liabilities: | | | |
| Palisades refund – Current (Note 4) (c) | 2009 | \$ 120 | \$ 164 |
| Cost of removal (Note 8) | n/a | 1,203 | 1,127 |
| Income taxes, net (Note 9) | n/a | 519 | 533 |
| ARO (Note 8) | n/a | 137 | 141 |
| Palisades refund – Non-current (Note 4) (c) | 2008 | - | 140 |
| Other (a) | various | 9 | 32 |
| Total regulatory liabilities (b) | | \$ 1,988 | \$ 2,137 |

(a) At December 31, 2008 and 2007, other regulatory assets include a gas inventory regulatory asset and OPEB and pension expense incurred in excess of the MPSC-approved amount. We will recover these regulatory assets from our customers by 2011. Other regulatory liabilities include liabilities related to the sale of sulfur dioxide allowances and AFUDC collected in excess of the MPSC-approved amount.

(b) At December 31, 2008 and 2007, we classified \$19 million of regulatory assets as current regulatory assets. At December 31, 2008, we classified \$120 million of regulatory liabilities as current regulatory liabilities. At December 31, 2007, we classified \$164 million of regulatory liabilities as current regulatory liabilities.

(c) The MPSC order approving the Palisades and Big Rock ISFSI sale transaction required that we credit

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\$255 million of excess sales proceeds and decommissioning amounts to our retail customers by December 2008. For 2007, the current portion of regulatory liabilities for Palisades refunds represents the remaining portion of this obligation, plus interest. There are additional excess sales proceeds and decommissioning fund balances above the amount in the MPSC order. For 2007, the non-current portion of regulatory liabilities for Palisades refunds represents this obligation, plus interest. For 2008, these additional excess sales proceeds are reported in the current portion of regulatory liabilities for Palisades refunds as it is probable the proceeds will be credited to customers within one year. For additional details, see Note 4, Contingencies, "Electric Rate Matters."

Our PSCR and GCR cost recovery 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 gas revenue and overrecoveries are included in Accrued rate refunds on our Consolidated Balance Sheets. For additional details on PSCR, see Note 4, Contingencies, "Electric Rate Matters - Power Supply Costs" and for additional details on GCR, see Note 4, Contingencies, "Gas Rate Matters – Gas Cost Recovery."

We reflect the following regulatory assets and liabilities for underrecoveries and overrecoveries on our Consolidated Balance Sheets:

| | In Millions | |
|---|-------------|------|
| Years Ended December 31 | 2008 | 2007 |
| Regulatory Assets for PSCR and GCR | | |
| underrecoveries of power supply and gas costs | \$7 | \$45 |
| Regulatory Liabilities for PSCR and GCR | | |
| overrecoveries of power supply and gas costs | \$7 | \$19 |

New Accounting Standards Not Yet Effective:

SFAS No. 141(R), Business Combinations: In December 2007, the FASB issued SFAS No. 141(R), which replaces SFAS No. 141, *Business Combinations*. SFAS No. 141(R) establishes how an acquiring entity should measure and recognize assets acquired, liabilities assumed, and noncontrolling interests acquired through a business combination. The standard also establishes how goodwill or gains from bargain purchases should be measured and recognized and what information the acquirer should disclose to enable users of the financial statements to evaluate the nature and financial effects of a business combination. Costs of an acquisition are to be recognized separately from the business combination. We will apply SFAS No. 141(R) prospectively to any business combination for which the date of acquisition is on or after January 1, 2009.

SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements – an amendment to ARB No. 51: In December 2007, the FASB issued SFAS No. 160, effective for us January 1, 2009. Under this standard, ownership interests in subsidiaries held by third parties, which are currently referred to as minority interests, will be presented as noncontrolling interests and shown separately on our Consolidated Balance Sheets within equity. In addition, net income attributable to noncontrolling interests will be included in net income on our Consolidated Statements of Income. These changes involve presentation only, and will not otherwise impact our consolidated financial statements. The standard will also affect the accounting for changes in a parent's ownership interest, including deconsolidation of a subsidiary. We will apply these provisions of SFAS No. 160 prospectively to any such transactions.

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SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities, an amendment of FASB Statement No. 133: In March 2008, the FASB issued SFAS No. 161, effective for us January 1, 2009. This standard requires entities to provide enhanced disclosures about how and why derivatives are used, how derivatives and related hedged items are accounted for under SFAS No. 133, and how derivatives and related hedged items affect the entity's financial position, financial performance, and cash flows. This standard will not have a material impact on our consolidated financial statements.

FSP FAS 142-3, Determination of the Useful Life of Intangible Assets: In April 2008, the FASB issued FSP FAS 142-3, effective for us January 1, 2009. This standard amends SFAS No. 142 to require expanded consideration of expected future renewals or extensions of intangible assets when determining their useful lives. This standard will be applied prospectively for intangible assets acquired after the effective date. This standard will not have a material impact on our consolidated financial statements.

EITF Issue 08-5, Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement: In September 2008, the FASB ratified EITF Issue 08-5, effective for us January 1, 2009. This guidance concludes that the fair value measurement of a liability should not consider the effect of a third-party credit enhancement or guarantee supporting the liability. The fair value of the liability should thus reflect the credit standing of the issuer and should not be adjusted to reflect the credit standing of a third-party guarantor. The standard is to be applied prospectively. This standard will not have a material impact on our consolidated financial statements.

FSP FAS 132(R)-1, Employers' Disclosures about Postretirement Benefit Plan Assets: In December 2008, the FASB issued this standard, effective for us for the year ending December 31, 2009. The standard requires expanded annual disclosures about the plan assets in our defined benefit pension and OPEB plans. The required disclosures include information about investment allocation decisions, major categories of plan assets, the inputs and valuation techniques used in the fair value measurements, the effects of significant unobservable inputs on changes in plan assets, and significant concentrations of risk within plan assets. The standard involves disclosures only, and will not impact our consolidated income, cash flows, or financial position.

2: FAIR VALUE MEASUREMENTS

SFAS No. 157, which became effective January 1, 2008, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. It does not require any new fair value measurements, but applies to those fair value measurements recorded or disclosed under other accounting standards. The standard defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly exchange between market participants, and requires that fair value measurements incorporate all assumptions that market participants would use in pricing an asset or liability, including assumptions about risk. The standard also eliminates the prohibition against recognizing "day one" gains and losses on derivative instruments. We did not hold any derivatives with "day one" gains or losses during the year ended December 31, 2008. The standard is to be applied prospectively, except that limited retrospective application is required for three types of financial instruments, none of which we held during the year ended December 31, 2008.

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SFAS No. 157 establishes a fair value hierarchy that 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. These markets must be accessible to us at the measurement date.
- 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 our own assumptions about how market participants would value our assets and liabilities.

To the extent possible, we use quoted market prices or other observable market pricing data in valuing assets and liabilities measured at fair value under SFAS No. 157. If this information is unavailable, we use market-corroborated data or reasonable estimates about market participant assumptions. We classify 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.

The FASB issued a one-year deferral of SFAS No. 157 for nonfinancial assets and liabilities, except those that are recorded or disclosed at fair value on a recurring basis. Under this partial deferral, SFAS No. 157 became effective on January 1, 2009 for fair value measurements in the following areas:

- AROs,
- most of the nonfinancial assets and liabilities acquired in a business combination, and
- impairment analyses performed for nonfinancial assets.

SFAS No. 157 was effective January 1, 2008 for our available-for-sale investment securities, nonqualified deferred compensation plan assets and liabilities, derivative instruments, and the financial instruments disclosed in Note 6, Financial and Derivative Instruments, "Financial Instruments." SFAS No. 157 also applied to the year-end measurement of fair values of our pension and OPEB plan assets. For details on the accounting of our pension and OPEB plans, see Note 7, Retirement Benefits. The implementation of SFAS No. 157 did not have a material effect on our consolidated financial statements.

SEC and FASB Guidance on Fair Value Measurements: On September 30, 2008, in response to concerns about fair value accounting and its possible role in the recent declines in the financial markets, the SEC Office of the Chief Accountant and the FASB staff jointly released additional guidance on fair value measurements. The guidance, which was effective for us upon issuance, did not change or conflict with the fair value principles in SFAS No. 157, but rather provided further clarification on how to value a financial asset in an illiquid market. In October 2008, the FASB issued FSP FAS 157-3, *Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active*. The standard is consistent with the joint guidance issued by the SEC and the FASB and was effective for us for the quarter ended September 30, 2008. The standard was to be applied prospectively. The guidance in this standard and the joint guidance provided by the FASB and the SEC did not affect our fair value measurements.

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Assets and Liabilities Measured at Fair Value on a Recurring Basis

The following table summarizes, by level within the fair value hierarchy, our assets and liabilities reported at fair value on a recurring basis at December 31, 2008.

| | In Millions | | |
|---|---------------|---------------|---------------|
| | Total | Level 1 | Level 2 |
| Assets: | | | |
| Cash Equivalents | \$ 56 | \$ 56 | \$ - |
| CMS Energy Common Stock | 19 | 19 | - |
| Nonqualified Deferred Compensation Plan Assets | 3 | 3 | - |
| <i>SERP</i> | | | |
| Equity Securities | 25 | 25 | - |
| Debt Securities | 19 | - | 19 |
| Total | \$ 122 | \$ 103 | \$ 19 |
| Liabilities: | | | |
| Nonqualified Deferred Compensation Plan Liabilities | \$ (3) | \$ (3) | \$ - |
| <i>Derivative Instruments:</i> | | | |
| Fixed price fuel contracts | (1) | - | (1) |
| Total | \$ (4) | \$ (3) | \$ (1) |

Cash Equivalents: Our cash equivalents consist of money market funds with daily liquidity. The funds invest in U.S. Treasury notes, other government-backed securities, and repurchase agreements collateralized by U.S. Treasury notes.

Nonqualified Deferred Compensation Plan Assets: Our nonqualified deferred compensation plan assets are invested in various mutual funds. We value these assets using a market approach, which uses the daily quoted NAV provided by the fund managers that are the basis for transactions to buy or sell shares in each fund. On our Consolidated Balance Sheets, these assets are included in Other non-current assets.

SERP Assets: Our SERP assets are valued using a market approach, which incorporates prices and other relevant information from market transactions. Our SERP equity securities consist of an investment in Standard & Poor's 500 Index mutual fund. The fund's securities are listed on an active exchange or dealer market. The fair value of the SERP equity securities is based on the NAV of the mutual fund that is derived from the daily closing prices of the equity securities held by the fund. The NAV is the basis for transactions to buy or sell shares in the fund. Our SERP debt securities, which are investment grade municipal bonds, are valued using a market approach, which is based on a matrix pricing model that incorporates market-based information. The fair value of our SERP debt securities is 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 municipal securities normally considered by market participants when pricing a debt security. SERP assets are included in Other non-current assets on our Consolidated Balance Sheets. For additional details about our SERP securities, see Note 6, Financial and Derivative Instruments.

Nonqualified Deferred Compensation Plan Liabilities: The non-qualified deferred compensation plan liabilities are valued 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. These liabilities, except for our primary DSSP

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plan liability, are included in Other non-current liabilities on our Consolidated Balance Sheets. Our primary DSSP plan liability is included in Non-current postretirement benefits on our Consolidated Balance Sheets.

Fixed price fuel contracts: Under certain agreements, we have effectively locked in a price per gallon for gasoline and diesel fuel we will purchase from January 2009 through November 2009. These contracts are valued using an income approach that incorporated forward national fuel prices adjusted to reflect conditions in Michigan. The fair values of these contracts are included in Other current liabilities on our Consolidated Balance Sheets. For additional information on our fixed fuel price contracts, see Note 6, Financial and Derivative Instruments, "Derivative Instruments."

At December 31, 2008, we did not have any assets or liabilities classified as Level 3.

3: ASSET SALES AND IMPAIRMENT CHARGES

ASSET SALES

The impacts of our asset sales are included in Loss (gain) on asset sales, net in our Consolidated Statements of Income. Asset sales were immaterial for the year ended December 31, 2008.

For the year ended December 31, 2007, we sold the following assets:

| | | In Millions | |
|------------|------------------|---------------------|-------------|
| Month Sold | Business/Project | Gross Cash Proceeds | Pretax Gain |
| April | Palisades (a) | \$ 333 | \$ - |
| Various | Other | 4 | 2 |
| | Total | \$337 | \$ 2 |

(a) We sold Palisades to Entergy for \$380 million and as of December 31, 2007, received \$363 million after various closing adjustments. We also paid Entergy \$30 million to assume ownership and responsibility for the Big Rock ISFSI. Because of the sale of Palisades, we paid the NMC, the former operator of Palisades, \$7 million in exit fees and forfeited our \$5 million investment in the NMC. Entergy assumed responsibility for the future decommissioning of Palisades and for storage and disposal of spent nuclear fuel located at Palisades and the Big Rock ISFSI sites.

We accounted for the disposal of Palisades as a financing for accounting purposes and thus we recognized no gain in the Consolidated Statements of Income. We accounted for the remaining non-real estate assets and liabilities associated with the transaction as a sale.

For the year ended December 31, 2006, we sold the following assets:

| | | In Millions | |
|------------|-----------------------------|---------------------|-------------|
| Month sold | Business/Project | Gross Cash Proceeds | Pretax Gain |
| October | Land in Ludington, Michigan | \$ 6 | \$ 2 |
| November | MCV GP II (a) | 61 | 77 |
| Various | Other | 2 | - |

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| Total | | | \$ 69 \$ 79 |

(a) In November 2006, we sold all of our interests in the Consumers' subsidiaries that held the MCV Partnership and the MCV Facility to an affiliate of GSO Capital Partners and Rockland Capital Energy Investments.

Because of the MCV PPA, the transaction is a sale and leaseback for accounting purposes. We have continuing involvement with the MCV Partnership through an existing guarantee associated with the future operations of the MCV Facility. As a result, we accounted for the MCV Facility as a financing for accounting purposes and not a sale. The value of the finance obligation was based on an allocation of the transaction proceeds to the fair values of the net assets sold and fair value of the MCV Facility under the financing. The total proceeds were less than the fair value of the net assets sold. As a result, there were no proceeds remaining to allocate to the MCV Facility; therefore, we recorded no finance obligation.

The transaction resulted in an after-tax loss of \$41 million, which includes a reclassification of \$30 million of AOCI into earnings, an \$80 million impairment charge on the MCV Facility, an \$8 million gain on the removal of our interests in the MCV Partnership and the MCV Facility, and \$1 million benefit in general taxes. Upon the sale of our interests in the MCV Partnership and the FMLP, we were no longer the primary beneficiary of these entities and the entities were deconsolidated.

IMPAIRMENT CHARGES

We recorded no impairments of long-lived assets for the years ended December 31, 2008 and December 31, 2007. For the year ended December 31, 2006, we recorded an impairment charge of \$218 million to recognize the reduction in fair value of the MCV Facility's real estate assets. The result was an \$80 million reduction to our consolidated net income after considering tax effects and minority interest.

4: CONTINGENCIES

ELECTRIC CONTINGENCIES

Electric Environmental Matters: Our operations are subject to environmental laws and regulations. Generally, we have been able to recover in customer rates the costs to operate our facilities in compliance with these laws and regulations.

Cleanup and Solid Waste: Under the NREPA, we will ultimately incur investigation and response activity costs at a number of sites. We believe that these costs will be recoverable in rates under current ratemaking policies.

We are a potentially responsible party at a number of contaminated sites administered under the Superfund. Superfund liability is joint and several. However, many other creditworthy parties with substantial assets are potentially responsible with respect to the individual sites. Based on our experience, we estimate that our share of the total liability for most of our known Superfund sites will be between \$2 million and \$11 million. A number of factors, including the number of potentially responsible parties involved with each site, affect our share of the total liability. As of December 31, 2008, we have recorded a liability of \$2 million, the minimum amount of our range of possible outcomes estimated probable Superfund liability in accordance with FIN 14.

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The timing of payments related to our investigation and response activities at our Superfund and NREPA sites is uncertain. Periodically, we receive information about new sites, which leads us to review our response activity estimates. Any significant change in the underlying assumptions, such as an increase in the number of sites, different remediation techniques, nature and extent of contamination, and legal and regulatory requirements, could affect our estimates of NREPA and Superfund liability.

Ludington PCB: In October 1998, during routine maintenance activities, we identified PCB as a component in certain paint, grout, and sealant materials at Ludington. We removed and replaced part of the PCB material with non-PCB material. Since proposing a plan to deal with the remaining materials, we have had several communications with the EPA. We are not able to predict when the EPA will issue a final ruling. We cannot predict the financial impact or outcome of this matter.

Electric Utility Plant Air Permit Issues: In April 2007, we received a NOV/FOV from the EPA alleging that fourteen utility boilers exceeded visible emission limits in their associated air permits. The utility boilers are located at the Karn/Weadock Generating Complex, Campbell Plant, Cobb Electric Generating Station and Whiting Plant, which are all in Michigan. We have responded formally to the NOV/FOV denying the allegations and are awaiting the EPA's response to our submission. We cannot predict the financial impact or outcome of this matter.

Routine Maintenance Classification: The EPA has alleged that some utilities have incorrectly classified major plant modifications as RMRR rather than seeking permits from the EPA to modify their plants. We responded to information requests from the EPA on this subject in 2000, 2002, and 2006. We believe that we have properly interpreted the requirements of RMRR. In October 2008, we received another information request from the EPA pursuant to Section 114 of the Clean Air Act. We responded to this information request in December 2008. In addition to the EPA's information request, in October 2008, we received a NOV for three of our coal-based facilities relating to violations of NSR regulations, alleging ten projects from 1986 to 1998 were subject to NSR review. We met with the EPA in January 2009 and have additional meetings scheduled. If the EPA does not accept our interpretation of RMRR, we could be required to install additional pollution control equipment at some or all of our coal-based electric generating plants, surrender emission allowances, engage in supplemental environmental programs and pay fines. Additionally, we would need to assess the viability of continuing operations at certain plants. We cannot predict the financial impact or outcome of this matter.

Clean Air Interstate Rule: In March 2005, the EPA adopted the CAIR, which required additional coal-based electric generating plant emission controls for nitrogen oxides and sulfur dioxide. The CAIR was appealed to the U.S. Court of Appeals for the District of Columbia. The court initially vacated the CAIR and the CAIR federal implementation plan in their entirety, but subsequently, the court changed course and remanded the rule to the EPA maintaining the rule in effect pending EPA revision. As a result, the CAIR still remains in effect, with the first annual nitrogen oxides compliance year beginning January 1, 2009. The EPA must now revise the rule to resolve the court's concerns. The court did not set a timetable for the revision. We cannot predict the financial impact or outcome of this matter.

Litigation: Our transmission charges paid to MISO have been subject to regulatory review and recovery through the annual PSCR process. The Attorney General has argued that the statute governing the PSCR process does not permit recovery of transmission charges in that manner and those expenses should be considered in general rate cases. Several decisions of the Michigan Court of Appeals have ruled against the Attorney General's arguments, but in September 2008, the Michigan Supreme Court granted the Attorney General's applications for leave to appeal two of those decisions. If the Michigan Supreme Court

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accepts the Attorney General's position, we and other electric utilities will be required to obtain recovery of transmission charges through an alternative ratemaking mechanism. We expect a decision by the Michigan Supreme Court on these appeals by mid-2009. We cannot predict the financial impact or outcome of this matter.

ELECTRIC RATE MATTERS

Stranded Cost Recovery: In November 2004, the MPSC approved recovery of our Stranded Costs incurred in 2002 and 2003 plus interest through the period of collection through a surcharge on ROA customers. Since the MPSC order, we have experienced a downward trend in ROA customers, although recently this trend has slightly reversed. In October 2008, the Michigan legislature enacted legislation that amended the Customer Choice Act and directed the MPSC to approve rates that will allow recovery of Stranded Costs within five years. In January 2009, we filed an application with the MPSC requesting recovery of these Stranded Costs through a surcharge on both full service and ROA customers. At December 31, 2008, we had a regulatory asset for Stranded Costs of \$71 million.

Power Supply Costs: The PSCR process is designed to allow us to recover all of our power supply costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices for prudence in annual plan and reconciliation proceedings.

The following table summarizes our PSCR reconciliation filing currently pending with the MPSC:

Power Supply Cost Recovery Reconciliation

| PSCR Year | Date Filed | Net Under-recovery | PSCR Cost of Power Sold | Description of Net Underrecovery |
|-----------|------------|--------------------|-------------------------|--|
| 2007 | March 2008 | \$42 million (a) | \$1.628 billion | In our 2007 PSCR Plan we expected to offset power supply costs by including a \$44 million credit for Palisades sale proceeds due customers. However, the MPSC directed that the Palisades sale proceeds be refunded through bill credits outside of the PSCR process. |

(a) This amount includes 2006 underrecoveries as allowed by the MPSC order in our 2007 PSCR plan case.

2008 PSCR Plan: In September 2007, we submitted our 2008 PSCR plan filing to the MPSC. The plan includes recovery of 2007 PSCR underrecoveries of \$42 million. We self-implemented a 2008 PSCR charge in January 2008. In November 2008, the MPSC issued an order approving our PSCR plan factor.

2009 PSCR Plan: In September 2008, we submitted our 2009 PSCR plan filing to the MPSC. The plan seeks approval to apply a uniform maximum PSCR factor of \$0.02680 per kWh for all classes of customers. The plan also seeks approval to recover an expected \$22 million discount in power supply charges provided to a large industrial customer. The MPSC approved the discount in 2005 to promote long-term investments in the industrial infrastructure of Michigan. We self-implemented a 2009 PSCR charge in January 2009.

While we expect to recover fully all of our PSCR costs, we cannot predict the financial impact or the outcome of these proceedings. When we are unable to collect these costs as they are incurred, there is a negative impact on our cash flows.

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Electric Rate Case: In November 2008, we filed an application with the MPSC seeking an annual increase in revenue of \$214 million based on an 11 percent authorized return on equity. The filing seeks recovery of costs associated with new plant investments including Clean Air Act investments, higher operating and maintenance costs, and the approval to recover costs associated with our advanced metering infrastructure program. The following table details the components of the requested increase in revenue:

| | In Millions |
|---------------------------------------|-------------|
| Components of the increase in revenue | |
| Operating and maintenance | \$ 50 |
| Rate of return | 17 |
| Rate base | 76 |
| Book depreciation on new investment | 14 |
| Property taxes on new investment | 9 |
| Gross margin | 43 |
| Other | 5 |
| Total | \$ 214 |

This is the first electric rate case under the new streamlined regulatory process enacted by the Michigan legislation in October 2008. The new provisions generally allows utilities to self-implement rates six months after filing, subject, to refund, unless the MPSC finds good cause to prohibit such self-implementation. The new provisions require the MPSC to issue an order 12 months after filing or the rates, as filed, become permanent. We cannot predict the financial impact or outcome of this proceeding.

Palisades Regulatory Proceedings: The MPSC order approving the Palisades sale transaction required that we credit \$255 million of excess sales proceeds and decommissioning amounts to our retail customers by December 2008. There are additional excess sales proceeds and decommissioning fund balances of \$135 million above the amount in the MPSC order. The MPSC order in our 2007 electric rate case instructed us to offset the excess sales proceeds and decommissioning fund balances with \$26 million of transaction costs from the Palisades sale and credit the remaining balance of \$109 million to customers. The distribution of these funds is still pending with the MPSC.

OTHER ELECTRIC CONTINGENCIES

The MCV PPA: We have a 35-year power purchase agreement that began in 1990 with the MCV Partnership to purchase 1,240 MW of electricity. In June 2008, the MPSC approved an amended and restated MCV PPA, which took effect in October 2008. The MCV PPA provides for:

- a capacity charge of \$10.14 per MWh of available capacity,
- a fixed energy charge based on our annual average base load coal generating plant operating and maintenance cost,
- 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 us 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, net of RCP replacement energy and benefits, under the MCV PPA were \$320 million in 2008, \$464 million in 2007, and \$411 million in 2006. We estimate that capacity and

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energy charges under the MCV PPA will range from \$240 million to \$330 million annually.

Nuclear Matters: DOE Litigation: 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 we and other utilities participated, has not been successful in producing more specific relief for the DOE's failure to accept the spent nuclear fuel.

A number of court decisions support the right of utilities to pursue damage claims in the United States Court of Claims against the DOE for failure to take delivery of spent nuclear fuel. We filed our complaint in December 2002. If our litigation against the DOE is successful, we plan to use any recoveries as reimbursement for the incurred costs of spent nuclear fuel storage during our ownership of Palisades and Big Rock. We cannot predict the financial impact or outcome of this matter. The sale of Palisades and the Big Rock ISFSI did not transfer the right to any recoveries from the DOE related to costs of spent nuclear fuel storage incurred during our ownership of Palisades and Big Rock.

Big Rock Decommissioning: The MPSC and the FERC regulate the recovery of costs to decommission Big Rock. In December 2000, funding of a Big Rock trust fund ended because the MPSC-authorized decommissioning surcharge collection period expired. The level of funds provided by the trust fell short of the amount needed to complete decommissioning. As a result, we provided \$44 million of corporate contributions for decommissioning costs. This amount is in addition to the \$30 million payment to Entergy to assume ownership and responsibility for the Big Rock ISFSI and additional corporate contributions for nuclear fuel storage costs of \$55 million, due to the DOE's failure to accept spent nuclear fuel on schedule. At December 31, 2008, we have a \$129 million regulatory asset recorded on our Consolidated Balance Sheets for these costs.

In July 2008, we filed an application with the MPSC seeking the deferral of ratemaking treatment for the recovery of our nuclear fuel storage costs and the payment to Entergy, until the litigation regarding these costs is resolved in the federal courts. In the application, we also are seeking to recover the \$44 million Big Rock decommissioning shortfall from customers. We cannot predict the outcome of this proceeding.

Nuclear Fuel Disposal Cost: We deferred payment for disposal of spent nuclear fuel used before April 7, 1983. Our DOE liability is \$162 million at December 31, 2008. This amount includes interest, and is payable upon the first delivery of spent nuclear fuel to the DOE. We recovered the amount of this liability, excluding a portion of interest, through electric rates. In conjunction with the sale of Palisades and the Big Rock ISFSI, we retained this obligation and provide a \$162 million letter of credit to Entergy as security for this obligation.

GAS CONTINGENCIES

Gas Environmental Matters: We expect to incur investigation and remediation costs at a number of sites under the NREPA, a Michigan statute that covers environmental activities including remediation. These sites include 23 former manufactured gas plant facilities. We operated the facilities on these sites for some part of their operating lives. For some of these sites, we have no current ownership or may own only a portion of the original site. In December 2008, we estimated our remaining costs to be between \$38 million and \$52 million. We expect to fund most of these costs through proceeds from insurance settlements and MPSC-approved rates.

At December 31, 2008, we have a liability of \$38 million and a regulatory asset of \$69 million that, includes \$31 million of deferred MGP expenditures. The timing of payments related to the remediation of

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our manufactured gas plant sites is uncertain. We expect annual response activity costs to range between \$5 million and \$6 million over the next five years. Periodically, we review these response activity 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 our estimates of annual response activity costs and MGP liability.

FERC Investigation: In February 2008, we received a data request relating to an investigation the FERC is conducting into possible violations of the FERC's posting and competitive bidding regulations related to releases of firm capacity on natural gas pipelines. We responded to the FERC's first data request in the first quarter of 2008. In July 2008, we responded to a second set of data requests from the FERC. The FERC has also taken depositions and made an additional data request. We cannot predict the financial impact or the outcome of this matter.

GAS RATE MATTERS

Gas Cost Recovery: The GCR process is designed to allow us to recover all of our purchased natural gas costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices for prudence in annual plan and reconciliation proceedings.

The following table summarizes our GCR reconciliation filings currently pending with the MPSC:

| Gas Cost Recovery Reconciliation | | | | |
|----------------------------------|------------|-------------------|----------------------|---|
| GCR Year | Date Filed | Net Over-recovery | GCR Cost of Gas Sold | Description of Net Overrecovery |
| 2007-2008 | June 2008 | \$17 million | \$1.7 billion | The total amount reflects an overrecovery of \$15 million plus \$2 million in accrued interest owed to customers. |

GCR plan for year 2008-2009: In February 2009, the MPSC issued an order for our 2008-2009 GCR plan year. The order approved a base GCR ceiling factor of \$8.17 per mcf for April 2008 through March 2009, subject to a quarterly ceiling price adjustment mechanism.

Due to an increase in NYMEX gas prices, the base GCR ceiling factor increased to \$9.52 per mcf for the three-month period of April through June 2008 and to \$9.92 for the three-month period of July through September 2008, pursuant to the quarterly ceiling price adjustment mechanism. Beginning in October 2008, the base GCR ceiling factor was adjusted to \$8.17 due to a decrease in NYMEX gas prices.

The GCR billing factor is adjusted monthly in order to minimize the over or underrecovery amounts in our annual GCR reconciliation. Our GCR billing factor for March 2009 is \$8.17 per mcf. We are currently anticipating an underrecovery will occur during the 2008-2009 GCR year.

GCR plan for year 2009-2010: In December 2008, we filed an application with the MPSC seeking approval of a GCR plan for our 2009-2010 GCR plan year. Our request proposed the use of a base GCR ceiling factor of \$8.10 per mcf, plus a quarterly GCR ceiling price adjustment contingent upon future events. We expect to self-implement a 2009 GCR charge in April 2009.

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While we expect to recover fully all of our GCR costs, we cannot predict the financial impact or the outcome of these proceedings. When we are unable to collect GCR costs as they are incurred, there is a negative impact on our cash flows.

Gas Depreciation: On August 1, 2008, we filed a gas depreciation case using 2007 data with the MPSC-ordered variations on traditional cost-of-removal methodologies. In December 2008, the MPSC approved a partial settlement agreement allowing us to implement the filed depreciation rates, on an interim basis, concurrent with the implementation of settled rates in our 2008 gas rate case. The interim depreciation rates reduce our depreciation expense by approximately \$20 million per year and will remain in effect until a final order is issued in our gas depreciation case. If a final order in our gas depreciation case is not issued concurrently with a final order in a general gas rate case, the MPSC may incorporate the results of the depreciation case into general gas rates through a surcharge, which may be either positive or negative.

2008 Gas Rate Case: In December 2008, the MPSC approved a settlement agreement authorizing a rate increase of \$22 million, based on a 10.55 percent authorized return on equity, for service rendered on and after December 24, 2008. The settlement includes a \$20 million decrease in depreciation rates and requires that we not request a new gas general rate increase prior to May 1, 2009.

OTHER CONTINGENCIES - INDEMNIFICATIONS

Guarantees and Indemnifications: FIN 45 requires a guarantor, upon issuance of a guarantee, to recognize a liability for the fair value of the obligation it undertakes in issuing the guarantee. To measure the fair value of a guarantee liability, we recognize a liability for any premium received or receivable in exchange for the guarantee. For a guarantee issued as part of a larger transaction, such as in association with an asset sale or executory contract, we recognize a liability for any premium that we would have received had we issued the guarantee as a single item.

The following table describes our guarantees at December 31, 2008:

| Guarantee Description | Issue Date | Expiration Date | In Millions |
|---|--------------|-----------------|--------------------|
| | | | Maximum Obligation |
| Surety bonds and other indemnifications | Various | Various | \$ - (a) |
| Guarantee | January 1987 | March 2016 | 85 (b) |

(a) In the normal course of business, we issue surety bonds and indemnities to third parties to facilitate commercial transactions. We would be required to pay a counterparty if it incurs losses due to a breach of contract terms or nonperformance under the contract. At December 31, 2008, the guarantee liability recorded for surety bonds and indemnities was immaterial. The maximum obligation for surety bonds and indemnities was less than \$1 million.

(b) The maximum obligation includes \$85 million related to the MCV Partnership's non-performance under a steam and electric power agreement with Dow. We sold our interests in the MCV Partnership and the FMLP. The sales agreement calls for the purchaser, an affiliate of GSO Capital Partners and Rockland Capital Energy Investments, to pay \$85 million, subject to certain reimbursement rights, if Dow terminates an agreement under which the MCV Partnership provides it steam and electric power. This agreement

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expires in March 2016, subject to certain terms and conditions. The purchaser secured its reimbursement obligation with an irrevocable letter of credit of up to \$85 million.

We also enter into various agreements containing tax and other indemnification provisions for which, due to a number of factors, we are unable to estimate the maximum potential obligation. These factors include unspecified exposure under certain agreements. We consider the likelihood that we would be required to perform or incur significant losses related to these indemnities to be remote.

Other: In addition to the matters disclosed within this Note, we are party to certain lawsuits and administrative proceedings before various courts and governmental agencies arising from the ordinary course of business. These lawsuits and proceedings may involve personal injury, property damage, contractual matters, environmental issues, federal and state taxes, rates, licensing, and other matters.

CONTRACTUAL COMMITMENTS

Purchase Obligations: The following table summarizes our contractual cash obligations for each of the periods presented.

| Purchase Obligations at December 31, 2008 | | In Millions | | | |
|--|-----------|-----------------------|-----------------------|------------------------|-------------------------|
| | | Payments Due | | | |
| | Total | Less Than One Year | One to Three Years | Three to Five Years | More Than Five Years |
| Purchase obligations (a) | \$ 14,699 | \$ 2,201 | \$ 2,391 | \$ 1,545 | \$ 8,562 |
| Purchase obligations – related parties (a) | 1,570 | 78 | 166 | 168 | 1,158 |

(a) Long-term contracts for 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.

5: FINANCINGS AND CAPITALIZATION

Long-term debt at December 31 follows: In Millions

| | Interest Rate (%) | Maturity | 2008 | 2007 |
|--|-------------------|-----------|--------------|--------------|
| First mortgage bonds (a) | 4.250 | 2008 | \$ - | \$ 250 |
| | 4.800 | 2009 | 200 | 200 |
| | 4.400 | 2009 | 150 | 150 |
| | 4.000 | 2010 | 250 | 250 |
| | 5.000 | 2012 | 300 | 300 |
| | 5.375 | 2013 | 375 | 375 |
| | 6.000 | 2014 | 200 | 200 |
| | 5.000 | 2015 | 225 | 225 |
| | 5.500 | 2016 | 350 | 350 |
| | 5.150 | 2017 | 250 | 250 |
| | 5.650 | 2018 | 250 | - |
| | 6.125 | 2019 | 350 | - |
| | 5.650 | 2020 | 300 | 300 |
| | 5.650 | 2035 | 142 | 145 |
| | 5.800 | 2035 | 175 | 175 |
| | | | <u>3,517</u> | <u>3,170</u> |
| Senior notes | 6.375 | 2008 | - | 159 |
| | 6.875 | 2018 | 180 | 180 |
| Securitization bonds | 5.495 (b) | 2009-2015 | 277 | 309 |
| Nuclear fuel disposal liability | | (c) | 162 | 159 |
| Tax-exempt pollution control revenue bonds | Various | 2010-2035 | 161 | 161 |
| Total principal amount outstanding | | | 4,297 | 4,138 |
| Current amounts | | | (383) | (440) |
| Net unamortized discount | | | (6) | (6) |
| Total long-term debt | | | \$ 3,908 | \$ 3,692 |

(a) The weighted-average interest rate for our FMB was 5.329 percent at December 31, 2008 and 5.131 percent at December 31, 2007.

(b) Represents the weighted-average interest rate at December 31, 2008 (5.442 percent at December 31, 2007).

(c) The maturity date is uncertain.

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Financings: The following is a summary of significant long-term debt transactions during 2008:

| | Principal (in millions) | Interest Rate (%) | Issue/Retirement Date | Maturity Date |
|--------------------------|----------------------------|----------------------|--------------------------|----------------|
| DEBT ISSUANCES: | | | | |
| First mortgage bonds | \$ 250 | 5.650% | March 2008 | September 2018 |
| Tax-exempt bonds (a) | 28 | 4.250% | March 2008 | June 2010 |
| Tax-exempt bonds (b) | 68 | Variable | March 2008 | April 2018 |
| First mortgage bonds | 350 | 6.125% | September 2008 | March 2019 |
| TOTAL | \$ 696 | | | |
| DEBT RETIREMENTS: | | | | |
| Senior notes | \$ 159 | 6.375% | February 2008 | February 2008 |
| First mortgage bonds | 250 | 4.250% | April 2008 | April 2008 |
| Tax-exempt bonds (a) | 28 | Variable | April 2008 | June 2010 |
| Tax-exempt bonds (b) | 68 | Variable | April 2008 | April 2018 |
| TOTAL | \$ 505 | | | |

(a) In March 2008, we utilized the Michigan Strategic Fund for the issuance of \$28 million of tax-exempt Michigan Strategic Fund Limited Obligation Refunding Revenue Bonds, bearing interest at a 4.25 percent annual rate. The bonds are secured by FMB. We used the proceeds to redeem \$28 million of insured tax-exempt bonds in April 2008.

(b) In March 2008, we utilized the Michigan Strategic Fund for the issuance of \$68 million of tax-exempt Michigan Strategic Fund Variable Rate Limited Obligation Refunding Revenue Bonds. The initial interest rate was 2.25 percent and it resets weekly. The bonds, which are backed by a letter of credit, are subject to optional tender by the holders that would result in remarketing. We used the proceeds to redeem \$68 million of insured tax-exempt bonds in April 2008.

In April 2008, we caused the conversion of \$35 million of tax-exempt Michigan Strategic Fund Variable Rate Limited Obligation Revenue Bonds from insured bonds to demand bonds, backed by a letter of credit.

The Michigan Strategic Fund is housed within the Michigan Department of Treasury to provide public and private development finance opportunities for agriculture, forestry, business, industry and communities within the State of Michigan.

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

Regulatory Authorization for Financings: The FERC has authorized us 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 \$550 million at December 31, 2008.

The FERC has also authorized us to issue and sell up to \$1.5 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$950 million at December 31, 2008.

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The authorizations are for the period ending June 30, 2010. Any long-term issuances during the authorization period are exempt from the FERC's competitive bidding and negotiated placement requirements.

Securitization Bonds: Certain regulatory assets collateralize securitization bonds. The bondholders have no recourse to our other assets. Through our rate structure, we bill 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 our creditors or creditors of our affiliates. Securitization surcharges totaled \$53 million in 2008 and \$48 million in 2007.

Debt Maturities: At December 31, 2008, the aggregate annual contractual maturities for long-term debt for the next five years are:

| | Payments Due | | | | |
|----------------|--------------|--------|-------|--------|--------|
| | 2009 | 2010 | 2011 | 2012 | 2013 |
| Long-term debt | \$ 383 | \$ 343 | \$ 37 | \$ 339 | \$ 416 |

Revolving Credit Facilities: The following secured revolving credit facilities with banks are available at December 31, 2008:

| Expiration Date | Amount of Facility | Amount Borrowed | Outstanding | |
|-----------------------|--------------------|-----------------|-------------------|------------------|
| | | | Letters of Credit | Amount Available |
| March 30, 2012 | \$ 500 | \$ - | \$ 172 | \$ 328 |
| November 30, 2009 (a) | 192 | - | 192 | - |
| September 9, 2009 | 150 | - | - | 150 |

(a) Secured revolving letter of credit facility.

Dividend Restrictions: Under the provisions of our articles of incorporation, at December 31, 2008, we had \$331 million of unrestricted retained earnings available to pay common stock dividends. Provisions of the Federal Power Act and the Natural Gas Act effectively restrict dividends to the amount of our retained earnings. Several decisions from the FERC suggest that under a variety of circumstances our common stock dividends would not be limited to amounts in our retained earnings. Decisions in those circumstances would, however, be based on specific facts and circumstances and would result only after a formal regulatory filing process.

During 2008, we paid \$297 million in common stock dividends to CMS Energy.

Sale of Accounts Receivable: Under a revolving accounts receivable sales program, we sell eligible accounts receivable to a wholly owned, consolidated, bankruptcy-remote special-purpose entity. In turn, the special purpose entity may sell an undivided interest in up to \$250 million of the receivables at December 31, 2008, reduced from \$325 million at December 31, 2007. The special purpose entity sold \$170 million in receivables at December 31, 2008 and no receivables at December 31, 2007. The purchaser of the receivables has no recourse against our other assets for failure of a debtor to pay when due and no right to any receivables not sold. We have neither recorded a gain or loss on the receivables sold nor retained any interest in the receivables sold. We continue to service the receivables sold to the special-purpose entity.

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The following table summarizes certain cash flows under our accounts receivable sales program:

| | In Millions | |
|--|-------------|----------|
| Years Ended December 31 | 2008 | 2007 |
| Administrative fees | \$ 1 | \$ 3 |
| Net cash flow as a result of accounts receivable financing | \$ 170 | \$ (325) |
| Collections from customers | \$ 6,060 | \$ 5,881 |

Preferred Stock: Details about our outstanding preferred stock follow:

| December 31 | Series | Optional Redemption Price | Number of Shares 2008 | 2007 | In Millions | |
|------------------------------|--------|---------------------------|-----------------------|---------|-------------|-------|
| Preferred stock | | | | | 2008 | 2007 |
| Cumulative \$100 par value, | | | | | | |
| Authorized 7,500,000 shares, | | | | | | |
| with no mandatory redemption | \$4.16 | \$103.25 | 68,451 | 68,451 | \$ 7 | \$ 7 |
| | \$4.50 | \$110.00 | 373,148 | 373,148 | 37 | 37 |
| Total Preferred stock | | | | | \$ 44 | \$ 44 |

6: FINANCIAL AND DERIVATIVE INSTRUMENTS

Financial Instruments: The carrying amounts of cash, current accounts and notes receivable, short-term investments, and current liabilities approximate their fair values because of their short-term nature. We estimate the fair values of long-term financial instruments based on quoted market prices or, in the absence of specific market prices, on quoted market prices of similar instruments or other valuation techniques.

The book value and fair value of our long-term debt instruments follows:

| | In Millions | | | |
|--------------------|-------------|------------|------------|------------|
| December 31 | 2008 | | 2007 | |
| | Book Value | Fair Value | Book Value | Fair Value |
| Long-term debt (a) | \$ 4,291 | \$ 4,073 | \$ 4,132 | \$ 4,099 |

(a) Includes current maturities of \$383 million at December 31, 2008 and \$440 million at December 31, 2007. Settlement of long-term debt is generally not expected until maturity.

The summary of our available-for-sale investment securities follows:

| | In Millions | | | | | | | |
|--------------------------------|-------------|------------------|-------------------|------------|------|------------------|-------------------|------------|
| December 31 | 2008 | | | | 2007 | | | |
| | Cost | Unrealized Gains | Unrealized Losses | Fair Value | Cost | Unrealized Gains | Unrealized Losses | Fair Value |
| Common stock of CMS Energy (a) | \$ 8 | \$ 11 | \$ - | \$ 19 | \$ 8 | \$ 24 | \$ - | \$ 32 |
| SERP: | | | | | | | | |
| Equity securities | 25 | - | - | 25 | 35 | - | - | 35 |
| Debt securities | 19 | - | - | 19 | 7 | - | - | 7 |

(a) At December 31, 2008 and 2007, we held 1.8 million shares of CMS Energy Common Stock.

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SERP equity securities consist of an investment in a Standard & Poor's 500 Index mutual fund. SERP debt securities consist of investment grade municipal bonds.

During 2008, the fair value of our SERP investment in equity securities declined to \$25 million. We determined that this decline in fair value was other than temporary. Accordingly, we reclassified net unrealized losses of \$16 million (\$10 million, net of tax) from AOCL to Other expense in the Consolidated Statements of Income and established a new cost basis of \$25 million for these investments, which was equal to fair value at December 31, 2008.

The fair value of available-for-sale debt securities by contractual maturity at December 31, 2008 is as follows:

| | In Millions |
|--|--------------|
| Due one year or less | \$ 1 |
| Due after one year through five years | 8 |
| Due after five years through ten years | 7 |
| Due after ten years | 3 |
| Total | <u>\$ 19</u> |

During 2008, the proceeds from sales of SERP securities were \$2 million. Gross losses realized were immaterial. During 2007, the proceeds from sales of SERP securities were \$29 million, and \$11 million of gross gains and \$1 million of gross losses were realized. We reclassified net gains of \$7 million, net of tax of \$3 million, from AOCL and included this amount in net income in 2007. The proceeds from sales of SERP securities were \$3 million during 2006. Gross gains and losses were immaterial in 2006.

Derivative Instruments: In order to limit our exposure to certain market risks, primarily changes in interest rates, commodity prices, and foreign currency exchange rates, we may enter into various risk management contracts, such as swaps, options, and forward contracts. We enter into these contracts using established policies and procedures, under the direction of an executive oversight committee consisting of senior management representatives and a risk committee consisting of business unit managers.

The contracts we use to manage market risks may qualify as derivative instruments that are subject to derivative accounting under SFAS No. 133. If a contract is a derivative and does not qualify for the normal purchases and sales exception under SFAS No. 133, we record it on our consolidated balance sheet at its fair value. Each quarter, we adjust the resulting asset or liability to reflect any change in the fair value of the contract, a practice known as marking the contract to market. Since we have not designated any of our derivatives as accounting hedges under SFAS No. 133, we report all mark-to-market gains and losses in earnings. For a discussion of how we determine the fair value of our derivatives, see Note 2, Fair Value Measurements.

Most of our commodity purchase and sale contracts are not subject to derivative accounting under SFAS No. 133 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.

Our coal purchase contracts are not derivatives because there is not an active market for the coal we purchase. If an active market for coal develops in the future, some of these contracts may qualify as

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derivatives. Under regulatory accounting, the resulting mark-to-market gains and losses would be offset by changes in regulatory assets and liabilities and would not affect net income.

Fixed price fuel contracts: In December 2008, we entered into two financial contracts to fix economically the price of gasoline and diesel fuel we purchase for our fleet vehicles and equipment. Under these agreements, we have effectively locked in a price per gallon for gasoline and diesel fuel we will purchase from January through November 2009. At December 31, 2008, the fair value of these derivatives was a liability of \$1 million. We record the fair value of these derivatives in Other current liabilities on our Consolidated Balance Sheets. We recorded the mark-to-market losses on these derivatives in Other expense on our Consolidated Statements of Income.

7: RETIREMENT BENEFITS

We provide retirement benefits to our employees under a number of different plans, including:

- 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),
- benefits to certain management employees under a non-contributory, nonqualified DC SERP hired on or after April 1, 2006,
- health care and life insurance benefits under OPEB,
- benefits to a selected group of management under a non-contributory, nonqualified EISP, and
- a contributory, qualified defined contribution 401(k) plan.

Pension Plan: The Pension Plan includes funds for most of our current employees, the employees of our subsidiaries, and Panhandle, a former subsidiary. The Pension Plan's assets are not distinguishable by company.

On September 1, 2005, we implemented the DCCP. The DCCP provides an employer contribution of five percent of base pay to the existing employees' 401(k) plan. No employee contribution is required in order to receive the plan's employer contribution. All employees hired on and after September 1, 2005 participate in this plan. Participants in the cash balance pension plan, in effect from July 1, 2003 to September 1, 2005, also participate in the DCCP as of September 1, 2005. Additional pay credits under the cash balance pension plan were discontinued as of that date. The DCCP expense was \$3 million for the year ended December 31, 2008 and \$2 million for the years ended December 31, 2007 and 2006.

SERP: SERP benefits are paid from a trust established in 1988. SERP is not a qualified plan under the Internal Revenue Code. SERP trust earnings are taxable and trust assets are included in our consolidated assets. Consumers' trust assets were \$45 million at December 31, 2008 and \$53 million at December 31, 2007. The assets are classified as Other non-current assets on our Consolidated Balance Sheets. The ABO for SERP was \$47 million at December 31, 2008 and \$48 million at December 31, 2007. A contribution of \$21 million was made to the trust in December 2007.

On April 1, 2006, we implemented a DC SERP and froze further new participation in the defined benefit

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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. Our contributions to the plan, if any, will be placed in a grantor trust. Trust assets were less than \$1 million at December 31, 2008 and 2007. The assets are classified as Other non-current assets on our Consolidated Balance Sheets. The DC SERP expense was less than \$1 million for the years ended December 31, 2008, 2007 and 2006.

401(k): The employer's match for the 401(k) plan is 60 percent on eligible contributions up to the first six percent of an employee's wages. The total 401(k) plan cost was \$15 million for the year ended December 31, 2008 and \$14 million for the years ended December 31, 2007 and 2006.

EISP: We implemented a nonqualified EISP in 2002 to provide flexibility in separation of employment by officers, a selected group of management, or other highly compensated employees. Terms of the plan may 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 our best interest to offer. The EISP expense was less than \$1 million for each of the years ended December 31, 2008, 2007 and 2006. The ABO for the EISP was \$1 million at December 31, 2008 and December 31, 2007.

OPEB: The OPEB plan covers all regular full-time employees who are covered by the employee health care plan on a company-subsidized basis the day before they retire from the company at age 55 or older and who have at least 10 full years of applicable continuous service. Regular full-time employees who qualify for a pension plan disability retirement and have 15 years of applicable continuous service are also eligible. Retiree health care costs were based on the assumption that costs would increase 8.0 percent for those under 65 and 9.5 percent for those over 65 in 2008. The 2009 rate of increase for OPEB health costs for those under 65 is expected to be 8.5 percent and for those over 65 is expected to be 8.0 percent. The rate of increase is expected to slow to 5 percent for those under 65 by 2017 and for those over 65 by 2017 and thereafter.

The health care cost trend rate assumption affects the estimated costs recorded. A one percentage point change in the assumed health care cost trend assumption would have the following effects:

| | In Millions | |
|---|-------------------------------|-------------------------------|
| | One Percentage Point Increase | One Percentage Point Decrease |
| Effect on total service and interest cost component | \$ 15 | \$ (13) |
| Effect on postretirement benefit obligation | \$ 172 | \$ (150) |

Upon adoption of SFAS No. 106 in 1992, we recorded a liability of \$466 million for the accumulated transition obligation and a corresponding regulatory asset for anticipated recovery in utility rates. For additional details, see Note 1, Corporate Structure and Accounting Policies, "Utility Regulation." The MPSC authorized recovery of the electric utility portion of these costs in 1994 over 18 years and the gas utility portion in 1996 over 16 years.

SFAS No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans - an amendment of FASB Statements No. 87, 88, 106, and 132(R)*: In September 2006, the FASB issued SFAS No. 158. This standard required us to recognize the funded status of our defined benefit postretirement plans on our Consolidated Balance Sheets at December 31, 2006. SFAS No. 158 also required us to recognize changes in the funded status of our plans in the year in which the changes occur. In addition, the standard required that we change our plan measurement date from November 30 to December 31, effective

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December 31, 2008. In the first quarter of 2008, we recorded the measurement date change, which resulted in a \$6 million net-of-tax decrease to retained earnings, a \$4 million reduction to the SFAS No. 158 regulatory assets, a \$7 million increase in Postretirement benefit liabilities, and a \$5 million increase in Deferred tax assets on our Consolidated Balance Sheets.

In April 2008, the MPSC issued an order in our PSCR case that allowed us to collect a one-time surcharge under a pension and OPEB equalization mechanism. For 2008, we collected \$10 million of pension and \$2 million of OPEB surcharge revenue in electric rates. We recorded a reduction of \$12 million of equalization regulatory assets on our Consolidated Balance Sheets and an increase of \$12 million of expense on our Consolidated Statements of Income. Thus, our collection of the equalization mechanism surcharge had no impact on net income for the year ended December 31, 2008.

Assumptions: The following tables recap the weighted-average assumptions used in our retirement benefits plans to determine benefit obligations and net periodic benefit cost:

Weighted Average for Benefit Obligations:

| Years Ended December 31 | Pension & SERP | | | OPEB | | |
|--|----------------|-------|-------|-------|-------|-------|
| | 2008 | 2007 | 2006 | 2008 | 2007 | 2006 |
| Discount rate (a) | 6.50% | 6.40% | 5.65% | 6.50% | 6.50% | 5.65% |
| Expected long-term rate of return on plan assets (b) | 8.25% | 8.25% | 8.25% | 7.75% | 7.75% | 7.75% |
| Mortality table (c) | 2000 | 2000 | 2000 | 2000 | 2000 | 2000 |
| Rate of compensation increase: | | | | | | |
| Pension | 4.00% | 4.00% | 4.00% | | | |
| SERP | 5.50% | 5.50% | 5.50% | | | |

Weighted Average for Net Periodic Benefit Cost:

| Years Ended December 31 | Pension & SERP | | | OPEB | | |
|--|----------------|-------|-------|-------|-------|-------|
| | 2008 | 2007 | 2006 | 2008 | 2007 | 2006 |
| Discount rate (a) | 6.40% | 5.65% | 5.75% | 6.50% | 5.65% | 5.75% |
| Expected long-term rate of return on plan assets (b) | 8.25% | 8.25% | 8.50% | 7.75% | 7.75% | 8.00% |
| Mortality table (c) | 2000 | 2000 | 2000 | 2000 | 2000 | 2000 |
| Rate of compensation increase: | | | | | | |
| Pension | 4.00% | 4.00% | 4.00% | | | |
| SERP | 5.50% | 5.50% | 5.50% | | | |

(a) The discount rate is set to reflect the rates at which benefits can be effectively settled. It is set equal to the equivalent single rate that results from a yield curve analysis that incorporates projected benefit payments specific to our pension and other postretirement benefit plans, and the yields on high quality corporate bonds rated Aa or better.

(b) We determine our long-term rate of return by considering historical market returns, the current 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. We consider the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal is to determine a long-term rate of return that can be incorporated into the planning of future cash flow requirements in

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conjunction with the change in the liability. Annually, we review for reasonableness and appropriateness of the forecasted returns for various classes of assets used to construct an expected return model.

(c) The mortality assumption is based on the RP-2000 mortality tables with projection of future mortality improvements using Scale AA, which aligns with the IRS prescriptions for cash funding valuations under the Pension Protection Act.

Costs: The following tables recap the costs and other changes in plan assets and benefit obligations incurred in our retirement benefits plans:

| Years Ended December 31 | In Millions | | |
|---|----------------|------|------|
| | Pension & SERP | | |
| | 2008 | 2007 | 2006 |
| Net periodic pension cost | | | |
| Service cost | \$41 | \$47 | \$47 |
| Interest expense | 96 | 84 | 81 |
| Expected return on plan assets | (78) | (75) | (80) |
| Amortization of: | | | |
| Net loss | 40 | 44 | 41 |
| Prior service cost | 6 | 7 | 7 |
| Net periodic pension cost | 105 | 107 | 96 |
| Regulatory adjustment (a) | 4 | (22) | (11) |
| Net periodic pension cost after regulatory adjustment | \$109 | \$85 | \$85 |

| Years Ended December 31 | In Millions | | |
|--|-------------|-------|-------|
| | OPEB | | |
| | 2008 | 2007 | 2006 |
| Net periodic OPEB cost | | | |
| Service cost | \$ 21 | \$ 24 | \$ 22 |
| Interest expense | 69 | 65 | 60 |
| Expected return on plan assets | (61) | (57) | (53) |
| Amortization of: | | | |
| Net loss | 10 | 23 | 20 |
| Prior service credit | (10) | (10) | (10) |
| Net periodic OPEB cost | 29 | 45 | 39 |
| Regulatory adjustment (a) | 3 | (6) | (2) |
| Net periodic OPEB cost after regulatory adjustment | \$32 | \$39 | \$37 |

(a) Regulatory adjustments are the differences between amounts included in rates and the periodic benefit cost calculated pursuant to SFAS No. 87 and SFAS No. 106. The pension regulatory asset had a balance of \$29 million at December 31, 2008 and \$33 million at December 31, 2007. The OPEB regulatory asset had a balance of \$5 million at December 31, 2008 and \$8 million at December 31, 2007.

The estimated net loss and prior service cost for the defined benefit pension plans that will be amortized into net periodic benefit cost over the next fiscal year from the regulatory asset is \$44 million. The estimated net loss and prior service credit for OPEB plans that will be amortized into net periodic benefit cost over the next fiscal year from the regulatory asset is \$23 million.

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We amortize gains and losses in excess of 10 percent of the greater of the benefit obligation and the MRV over the average remaining service period. The estimated time of amortization of gains and losses is 12 years for pension and 14 years for OPEB. Prior service cost amortization is established in the years in which the prior service cost first occurred, and are based on the same amortization period in all future years until the prior service costs are fully recognized. The estimated time of amortization of new prior service costs is 12 years for pension and 10 years for OPEB.

Reconciliations: The following table reconciles the funding of our retirement benefits plans with our retirement benefits plans' liability:

| Years Ended December 31 | In Millions | | | | | |
|---|--------------|----------|---------|---------|----------|----------|
| | Pension Plan | | SERP | | OPEB | |
| | 2008 | 2007 | 2008 | 2007 | 2008 | 2007 |
| Benefit obligation at beginning of period | \$1,565 | \$1,576 | \$61 | \$47 | \$1,082 | \$1,179 |
| Service cost | 45 | 49 | 1 | 1 | 23 | 24 |
| Interest cost | 103 | 86 | 4 | 3 | 74 | 65 |
| Actuarial loss (gain) | (66) | 30 | (2) | 12 | 91 | (115) |
| Palisades sale | - | (38) | - | - | - | (20) |
| Benefits paid | (123) | (138) | (2) | (2) | (51) | (51) |
| Benefit obligation at end of period (a) | 1,524 | 1,565 | 62 | 61 | 1,219 | 1,082 |
| Plan assets at fair value at beginning of period | 1,078 | 1,040 | - | - | 785 | 734 |
| Actual return on plan assets | (231) | 89 | - | - | (185) | 51 |
| Company contribution | - | 109 | 2 | 2 | 62 | 51 |
| Palisades sale | - | (22) | - | - | - | (5) |
| Actual benefits paid (b) | (123) | (138) | (2) | (2) | (50) | (46) |
| Plan assets at fair value at end of period | 724 | 1,078 | - | - | 612 | 785 |
| Funded status at end of measurement period | (800) | (487) | (62) | (61) | (607) | (297) |
| Additional VEBA Contributions or Non-Trust Benefit Payments | - | - | - | - | - | 12 |
| Funded status at December 31 (c) (d) | \$ (800) | \$ (487) | \$ (62) | \$ (61) | \$ (607) | \$ (285) |

(a) The Medicare Prescription Drug, Improvement and Modernization Act of 2003 establishes 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. The Medicare Part D annualized reduction in net OPEB cost was \$24 million for 2008 and \$27 million for 2007. The reduction includes \$7 million for 2008 and 2007 in capitalized OPEB costs.

(b) We received \$5 million in 2008 and \$4 million in 2007 for Medicare Part D Subsidy payments.

(c) Liabilities for retirement benefits comprised \$1.429 billion classified as non-current and \$2 million classified as current for the year ended December 31, 2008, and \$805 million classified as non-current and \$2 million classified as current for the year ended December 31, 2007.

(d) Of the \$800 million funded status of Pension Plan at December 31, 2008, \$762 million is attributable to Consumers. Of the \$487 million funded status of the Pension Plan at December 31, 2007, \$461 million

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is attributable to Consumers, based on allocation of expenses.

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The following table provides pension PBO, ABO and fair value of plan assets:

| | In Millions | |
|-----------------------------------|-------------|----------|
| Years Ended December 31 | 2008 | 2007 |
| Pension PBO | \$1,524 | \$1,565 |
| Pension ABO | 1,240 | 1,231 |
| Fair value of Pension Plan assets | \$ 724 | \$ 1,078 |

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: The following table recaps the amounts recognized in SFAS No. 158 regulatory assets and AOCL that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets, see Note 1, Corporate Structure and Accounting Policies, "Utility Regulation."

| | In Millions | | | |
|--|----------------|-------|-------|-------|
| | Pension & SERP | | OPEB | |
| Years ended December 31 | 2008 | 2007 | 2008 | 2007 |
| Regulatory assets | | | | |
| Net loss | \$835 | \$636 | \$595 | \$265 |
| Prior service cost (credit) | 33 | 39 | (78) | (89) |
| AOCL | | | | |
| Net loss | 8 | 18 | - | - |
| Prior service cost | 1 | 1 | - | - |
| Total amounts recognized in regulatory assets and AOCL | \$877 | \$694 | \$517 | \$176 |

Plan Assets: The following table recaps the categories of plan assets in our retirement benefits plans:

| | Pension | | OPEB | |
|-------------------------|---------|------|------|------|
| Years ended December 31 | 2008 | 2007 | 2008 | 2007 |
| Asset Category: | | | | |
| Fixed Income | 37% | 30% | 55% | 34% |
| Equity Securities | 50% | 60% | 45% | 66% |
| Alternative Strategy | 13% | 10% | - | - |

We contributed \$50 million to our OPEB plan in 2008 and we plan to contribute \$52 million to our OPEB plan in 2009. Of the \$50 million OPEB contribution made during 2008, \$10 million was contributed to the 401(h) component of the qualified pension plan and the remaining \$40 million was contributed to the VEBA trust accounts. We did not contribute to our Pension Plan in 2008, but plan to contribute \$291 million to our Pension Plan in 2009. Contributions include required and discretionary amounts. Actual future contributions will depend on future investment performance, changes in future discount rates, and various other factors related to the populations participating in the plans.

In 2008, the consultant for the Pension Plan, recommended an adjustment to the target asset allocation for Pension Plan assets. The recommended revised target asset allocation for the Pension Plan assets was 50 percent equity, 30 percent fixed income, and 20 percent alternative strategy investments from the previous target of 60 percent equity, 30 percent fixed income and 10 percent alternative strategy investments. This recommendation was thoroughly reviewed and approved by our Benefit Administration Committee. This adjustment is being made gradually by the allocation of contributions into alternative assets and the drawdown of equities to cover plan benefit payments and distributions. This revised target

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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 Standard & Poor's 500 Index, with lesser allocations to the Standard & Poor's MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of both government and corporate issuers as well as high-yield and global bond funds. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. We use annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

We established union and non-union VEBA trusts to fund our future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers and through direct contributions from the non-utility subsidiaries. We invest the equity portions of the union and non-union health care VEBA trusts in a Standard & Poor's 500 Index fund. We invest the fixed-income portion of the union health care VEBA trust in domestic investment grade taxable instruments. We invest 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.

SFAS No. 132(R) Benefit Payments: The expected benefit payments for each of the next five years and the five-year period thereafter are as follows:

| | Pension | SERP | In Millions |
|-----------|---------|------|-------------|
| | | | OPEB(a) |
| 2009 | \$ 72 | \$2 | \$ 53 |
| 2010 | 78 | 2 | 55 |
| 2011 | 85 | 2 | 58 |
| 2012 | 96 | 2 | 60 |
| 2013 | 106 | 2 | 61 |
| 2014-2018 | 669 | 9 | 338 |

(a) OPEB benefit payments are net of employee contributions and expected Medicare Part D prescription drug subsidy payments. The subsidies to be received are estimated to be \$5 million for 2009, \$6 million for 2010 and 2011, \$7 million for 2012, \$8 million for 2013 and \$46 million combined for 2014 through 2018.

8: ASSET RETIREMENT OBLIGATIONS

SFAS No. 143, Accounting for Asset Retirement Obligations: This standard requires us to record 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 premium was included in our ARO fair value estimate since a reasonable estimate could not be made. If a five percent market risk premium were assumed, our ARO liability at December 31, 2008 would increase by \$10 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 to be recognized when a reasonable estimate of fair value can be made. Historically, our gas transmission and electric and gas distribution assets have indeterminate lives and retirement cash flows that cannot be determined. During 2007, however, we implemented a new fixed asset accounting system that facilitates ARO accounting estimates for gas distribution mains and

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services. The new system enabled us to calculate a reasonable estimate of the fair value of the cost to cut, purge, and cap abandoned gas distribution mains and services at the end of their useful lives. We recorded a \$101 million ARO liability and an asset of equal value at December 31, 2007. We have not recorded a liability for assets that have insignificant cumulative disposal costs, such as substation batteries.

FASB Interpretation No. 47, *Accounting for Conditional Asset Retirement Obligations*: This Interpretation clarified the term “conditional asset retirement obligation” used in SFAS No. 143. The term refers to a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event. We determined that abatement of asbestos included in our plant investments and the cut, purge, and cap of abandoned gas distribution mains and services qualify as conditional AROs, as defined by FIN 47.

The following table lists the assets that we have legal obligations to remove at the end of their useful lives and for which we have an ARO liability recorded:

| December 31, 2008 | | |
|---|--------------------|--------------------------------------|
| 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 & cap | Various | Gas distribution mains & services |

No assets have been restricted for purposes of settling AROs.

| ARO Description | | | | | | In Millions |
|----------------------------------|------------------------------|--------------|----------------|-------------|------------------------|------------------------------|
| | ARO Liability 12/31/06 | Incurred | Settled (a) | Accretion | Cash flow Revisions | ARO Liability 12/31/07 |
| Palisades – decommission | \$401 | \$ - | \$(410) | \$7 | \$2 | \$ - |
| Big Rock – decommission | 2 | - | (3) | 1 | - | - |
| Coal ash disposal areas | 57 | - | (4) | 6 | - | 59 |
| Wells at gas storage fields | 1 | - | - | - | - | 1 |
| Indoor gas services relocations | 1 | - | - | - | - | 1 |
| Asbestos abatement | 35 | - | (1) | 2 | - | 36 |
| Gas distribution cut, purge, cap | - | 101 | - | - | - | 101 |
| Total | \$497 | \$101 | \$(418) | \$16 | \$ 2 | \$198 |

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| | | | | | | In Millions |
|----------------------------------|---------------|----------|-------------|-----------|---------------------|---------------|
| ARO Description | ARO Liability | | Settled (a) | Accretion | Cash flow Revisions | ARO Liability |
| | 12/31/07 | Incurred | | | | 12/31/08 |
| Palisades – decommission | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Big Rock – decommission | - | - | - | - | - | - |
| Coal ash disposal areas | 59 | - | (3) | 6 | - | 62 |
| Wells at gas storage fields | 1 | - | - | - | - | 1 |
| Indoor gas services relocations | 1 | - | - | - | - | 1 |
| Asbestos abatement | 36 | - | (2) | 2 | - | 36 |
| Gas distribution cut, purge, cap | 101 | (1) | (2) | 7 | - | 105 |
| Total | \$198 | \$(1) | \$(7) | \$15 | \$ - | \$205 |

(a) Cash payments of \$7 million in 2008 and \$5 million in 2007 are included in the Other current and non-current liabilities line in Net cash provided by operating activities in our Consolidated Statements of Cash Flows. In April 2007, we sold Palisades to Entergy and paid Entergy to assume ownership and responsibility for the Big Rock ISFSI. Our AROs related to Palisades and the Big Rock ISFSI ended with the sale, and we removed the related ARO liabilities from our Consolidated Balance Sheets. We also removed the Big Rock ARO related to the plant in the second quarter of 2007 due to the completion of decommissioning.

9: INCOME TAXES

We join in the filing of a consolidated federal income tax return and a combined Michigan 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. We had tax related payables to CMS Energy of \$75 million in 2008 and \$154 million in 2007.

We utilize deferred tax accounting for temporary differences. These occur when there are differences between the book and tax carrying amounts of assets and liabilities. ITC has been deferred and is being amortized over the estimated service life of related properties. We use ITC to reduce current income taxes payable.

At December 31, 2008, we had federal tax loss carryforwards of \$77 million that expire from 2023 through 2028. In addition, we have a net benefit of \$194 million for future Michigan tax deductions which were granted as part of the Michigan Business Tax legislation of 2007. We do not believe that valuation allowances are required, as we expect to fully utilize the loss carryforwards prior to their expiration.

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The significant components of income tax expense (benefit) consisted of:

| | In Millions | | |
|--|---------------|---------------|-----------------|
| Years Ended December 31 | 2008 | 2007 | 2006 |
| Current income taxes: | | | |
| Federal | \$ (10) | \$ 114 | \$ 212 |
| Federal income tax benefit of operating loss carryforwards | - | (44) | (8) |
| State and local | 12 | - | - |
| | <u>\$ 2</u> | <u>\$ 70</u> | <u>\$ 204</u> |
| Deferred income taxes: | | | |
| Federal | \$ 200 | \$ 59 | \$ (109) |
| State | - | - | - |
| | <u>\$ 200</u> | <u>\$ 59</u> | <u>\$ (109)</u> |
| Deferred ITC, net | <u>(4)</u> | <u>(4)</u> | <u>(4)</u> |
| Tax expense | <u>\$ 198</u> | <u>\$ 125</u> | <u>\$ 91</u> |

Current tax expense reflects the settlement of income tax audits for prior years, as well as the provision for current year's income taxes. 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 in our 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.

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The principal components of deferred tax assets (liabilities) recognized on our Consolidated Balance Sheets are as follows:

| | In Millions | |
|---|-------------------|-----------------|
| December 31 | 2008 | 2007 |
| Current Assets and (Liabilities): | | |
| Tax loss and credit carryforwards | 8 | - |
| Employee benefits | \$ (100) | \$ 5 |
| Gas inventory | (219) | (204) |
| Other | 34 | 48 |
| Net Current (Liability) | <u>\$ (277)</u> | <u>\$ (151)</u> |
| Noncurrent Assets and (Liabilities): | | |
| Tax loss and credit carryforwards | \$ 213 | \$ 249 |
| SFAS No. 109 regulatory liability | 205 | 207 |
| Nuclear decommissioning (including unrecovered costs) | (20) | (18) |
| Property | (1,056) | (919) |
| Securitized costs | (161) | (180) |
| Employee benefits | 80 | 39 |
| Other | (53) | (91) |
| Net Noncurrent (Liability) | <u>\$ (792)</u> | <u>\$ (713)</u> |
| Total Deferred Income Tax (Liability) | <u>\$ (1,069)</u> | <u>\$ (864)</u> |

| | | | |
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The actual income tax expense (benefit) differs from the amount computed by applying the statutory federal tax rate of 35 percent to income (loss) before income taxes as follows:

| | In Millions | | |
|--|-------------|--------|-------|
| Years Ended December 31 | 2008 | 2007 | 2006 |
| Income before income taxes and minority obligations, net | 562 | 437 | 277 |
| Statutory federal income tax rate | x 35% | x 35% | x 35% |
| Expected income tax expense | 197 | 153 | 97 |
| Increase (decrease) in taxes from: | | | |
| Property differences | 3 | 9 | 13 |
| IRS settlement/credit restoration | - | - | (19) |
| State and local income tax, net | 8 | - | - |
| Medicare part D exempt income | (8) | (9) | (10) |
| ITC amortization | (4) | (3) | (4) |
| Valuation allowance | - | (23) | 15 |
| Other, net | 2 | (2) | (1) |
| Recorded income tax expense | \$ 198 | \$ 125 | \$ 91 |
| Effective tax rate | 35.2% | 28.6% | 32.9% |

The amount of income taxes we pay is subject to ongoing audits by federal, state and foreign tax authorities, which can result in proposed assessments. Our estimate for the potential outcome for any uncertain tax issue is highly judgmental. We believe that our accrued tax liabilities at December 31, 2008 are adequate for all years.

In June 2006, the IRS concluded its most recent audit of CMS Energy and its subsidiaries, and adjusted taxable income for the years ended December 31, 1987 through December 31, 2001. The overall cumulative increase to taxable income related primarily to the disallowance of the simplified service cost method with respect to certain self-constructed utility assets, resulting in a deferral of these expenses to future periods. The adjustments to taxable income have been allocated based upon Consumers' separate taxable income in accordance with CMS Energy's tax sharing agreement. We made a payment to CMS Energy for our share of these audit adjustments of \$232 million, and reduced our 2006 income tax provision by \$19 million, primarily for the restoration and utilization of previously written off income tax credits. The years 2002 through 2007 are open under the statute of limitations and 2002 through 2005 are currently under audit by the IRS.

On January 1, 2007 we adopted the provisions of FIN 48. As a result of the implementation of FIN 48, we recorded a charge for additional uncertain tax benefits of \$5 million, accounted for as a reduction of our beginning retained earnings. Included in this amount was an increase in our valuation allowance of \$7 million, increases to tax reserves of \$55 million and a decrease to deferred tax liabilities of \$57 million. The capital gains of 2007 provided for the release of \$23 million of valuation allowance, as reflected in our effective tax rate reconciliation.

A reconciliation of the beginning and ending amount of unrecognized tax benefits in accordance with FIN 48 is as follows:

| | | | |
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| Years ended December 31 | In Millions | |
|--|-------------|------|
| | 2008 | 2007 |
| Balance at beginning of period | \$41 | \$51 |
| Reductions for prior year tax positions | - | (11) |
| Additions for prior year tax positions | 12 | 1 |
| Statute lapses | - | - |
| Additions for current year tax positions | 2 | - |
| Settlements | - | - |
| Balance at end of period | \$55 | \$41 |

The balance of \$55 million is entirely attributable to tax positions for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility. Because of the impact of deferred tax accounting, the disallowance of the shorter deductibility period would not affect the annual effective tax rate. Since all our remaining uncertain tax benefits relate only to timing issues, at December 31, 2008, there are no uncertain benefits that would reduce our effective tax rate in future years. It is reasonably possible that, within the next twelve months, we will settle with the IRS on our simplified service cost methodology, a timing issue. An estimate of a settlement range cannot be made at this point.

We accrued an additional \$1 million of net interest on tax liabilities during 2008. The total net interest liability is \$3 million as of December 31, 2008, none of which is related to uncertain tax positions. We recognize accrued interest and penalties, where applicable, related to uncertain tax benefits as part of income tax expense.

10: STOCK-BASED COMPENSATION

We provide a Performance Incentive Stock Plan (the Plan) to key employees and non-employee directors based on their contributions to the successful management of the company. The Plan has a five-year term, expiring in May 2009.

All grants under the Plan for 2008, 2007, and 2006 were in the form of TSR restricted stock and time-lapse restricted stock. Restricted stock recipients receive shares of CMS Energy Common Stock that have full dividend and voting rights. TSR restricted stock vesting is contingent on meeting a three-year service requirement and specific market conditions. Half of the market condition is based on the achievement of specified levels of TSR over a three-year period and half is based on a comparison of our TSR with the median shareholders' return of a peer group over the same three-year period. Depending on the performance of the market, a recipient may earn a total award ranging from zero to 150 percent of the initial grant. Time-lapse restricted stock vests after a service period of five years for awards granted prior to 2004, and three years for awards granted in 2004 and thereafter. Restricted stock awards granted to officers in 2006 were entirely TSR restricted stock. Awards granted to officers in 2007 and 2008 were 80 percent TSR restricted stock and 20 percent time-lapsed restricted stock.

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All restricted stock awards are subject to forfeiture if employment terminates before vesting. However, if certain minimum service requirements are met or are waived by action of the Compensation and Human Resources Committee of the Board of Directors, restricted shares may vest fully upon:

- retirement,
- disability, or
- change of control of CMS Energy, as defined by the Plan.

The Plan also allows for stock options, stock appreciation rights, phantom shares, and performance units, none of which were granted in 2008, 2007, or 2006.

Shares awarded or subject to stock options, phantom shares, and performance units may not exceed 6 million shares from June 2004 through May 2009, nor may such awards to any recipient exceed 250,000 shares in any fiscal year. We may issue awards of up to 3,384,080 shares of common stock under the Plan at December 31, 2008. Shares for which payment or exercise is in cash, as well as forfeited shares or stock options, may be awarded or granted again under the Plan.

The following table summarizes restricted stock activity under the Plan:

| Restricted Stock | Number of Shares | Weighted-Average Grant Date Fair Value per Share |
|--------------------------------|------------------|---|
| Nonvested at December 31, 2007 | 1,375,079 | \$13.54 |
| Granted (a) | 672,370 | \$10.43 |
| Vested | (135,804) | \$13.71 |
| Forfeited (b) | (343,725) | \$15.60 |
| Nonvested at December 31, 2008 | 1,567,920 | \$12.03 |

(a) During 2008, we granted 432,656 TSR shares and 239,714 time-lapse shares of restricted stock.

(b) During 2008, 338,725 TSR shares granted in 2005 were forfeited due to the failure to meet the specific market conditions.

We expense the awards' fair value over the required service period. As a result, we recognize 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. We calculate the fair value of time-lapse restricted stock based on the price of our common stock on the grant date. We calculate the fair value of TSR restricted stock awards on the grant date using a Monte Carlo simulation. We base expected volatilities on the historical volatility of the price of CMS Energy Common Stock.

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

| | 2008 | 2007 | 2006 |
|-------------------------|--------|--------|--------|
| Expected volatility | 19.70% | 19.11% | 20.51% |
| Expected dividend yield | 2.67% | 1.20% | 0.00% |
| Risk-free rate | 2.83% | 4.59% | 4.82% |

| | | | |
|--------------------------|---|----------------|-------------------|
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The total fair value of shares vested was \$2 million in 2008, \$10 million in 2007, and \$2 million in 2006. Compensation expense related to restricted stock was \$7 million in 2008, \$7 million in 2007, and \$7 million in 2006. The total related income tax benefit recognized in income was \$2 million in 2008, \$2 million in 2007, and \$2 million in 2006. At December 31, 2008, there was \$6 million of total unrecognized compensation cost related to restricted stock. We expect to recognize this cost over a weighted-average period of 2.3 years.

The following table summarizes stock option activity under the Plan:

| Stock Options | Options Outstanding, Fully Vested, and Exercisable | Weighted- Average Exercise Price per Share | Weighted- Average Remaining Contractual Term | Aggregate Intrinsic Value (In Millions) |
|----------------------------------|---|--|--|--|
| Outstanding at December 31, 2007 | 686,226 | \$21.83 | 3.6 years | \$ (3) |
| Granted | - | - | | |
| Exercised | (44,561) (a) | 6.35 | | |
| Cancelled or Expired | (143,879) (b) | 35.85 | | |
| Outstanding at December 31, 2008 | 497,786 | 19.81 | 2.9 years | \$ (1) |

(a) Exercised shares of 8,000 relate to improper allocation of exercised shares to Consumers in 2007.

(b) Cancelled or expired shares of 64,000 relate to improper allocation of cancelled shares to Consumers in 2007.

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. We issue new shares when recipients exercise stock options. The total intrinsic value of stock options exercised was less than \$1 million in 2008, \$6 million in 2007, and \$1 million in 2006. Cash received from exercise of these stock options was less than \$1 million in 2008.

The following table summarizes the weighted average grant date fair value:

| Years Ended December 31 | 2008 | 2007 | 2006 |
|--|---------|---------|---------|
| Weighted average grant date fair value per share | | | |
| Restricted stock granted | \$10.43 | \$14.12 | \$13.82 |
| Stock options granted (a) | - | - | - |

(a) No stock options were granted in 2008, 2007, or 2006.

SFAS No. 123(R) requires companies to use the fair value of employee stock options and similar awards at the grant date to value the awards. SFAS No. 123(R) was effective for us on January 1, 2006. We elected to adopt the modified prospective method recognition provisions of SFAS No. 123(R) instead of retrospective restatement. We adopted the fair value method of accounting for share-based awards effective December 2002. Therefore, SFAS No. 123(R) did not have a significant impact on our results of operations when it became effective.

11: LEASES

We lease various assets, including service vehicles, railcars, gas pipeline capacity and buildings. In accordance with SFAS No.13, we account for a number of our power purchase agreements as capital and operating leases.

Operating leases for coal-carrying railcars have lease terms expiring 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 our vehicle fleet operations have a maximum term of 120 months and TRAC end-of-life provisions.

We have capital leases for gas transportation pipelines to the Karn generating complex and Zeeland power plant. 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 capital lease for the gas transportation pipeline to the Zeeland power plant has a lease term of 12 years with a renewal provision at the end of the contract. The remaining term of our long-term power purchase agreements range between 2 and 22 years. Most of our power purchase agreements contain provisions at the end of the initial contract term to renew the agreement annually.

We are authorized by the MPSC to record both capital and operating lease payments as operating expense and recover the total cost from our customers. The following table summarizes our capital and operating lease expenses:

| | In Millions | | |
|-------------------------|-------------|------|------|
| Years Ended December 31 | 2008 | 2007 | 2006 |
| Capital lease expense | \$46 | \$34 | \$15 |
| Operating lease expense | 27 | 23 | 19 |

Minimum annual rental commitments under our non-cancelable leases at December 31, 2008 are:

| | In Millions | | |
|---|----------------|-------------------|------------------|
| | Capital Leases | Finance Lease (a) | Operating Leases |
| 2009 | \$ 16 | \$ 23 | \$ 27 |
| 2010 | 15 | 22 | 26 |
| 2011 | 13 | 21 | 25 |
| 2012 | 15 | 20 | 25 |
| 2013 | 8 | 20 | 19 |
| 2014 and thereafter | 47 | 133 | 115 |
| Total minimum lease payments | 114 | 239 | \$ 237 |
| Less imputed interest | 57 | 65 | |
| Present value of net minimum lease payments | 57 | 174 | |
| Less current portion | 12 | 13 | |
| Non-current portion | \$ 45 | \$ 161 | |

(a) In April 2007, we sold Palisades to Entergy and entered into a 15-year power purchase agreement to buy all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW.

| | | | |
|--------------------------|---|----------------|-------------------|
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We provided \$30 million in security to Entergy for our power purchase agreement obligation in the form of a letter of credit. We estimate that capacity and energy payments under the Palisades power purchase agreement will average \$320 million annually. Our total purchases of capacity and energy under the Palisades power purchase agreement were \$298 million in 2008 and \$180 million in 2007.

Because of the Palisades power purchase agreement and our continuing involvement with the Palisades assets, we accounted for the disposal of Palisades as a financing and not a sale. SFAS No. 98 specifies the accounting required for a seller's sale and simultaneous leaseback involving real estate. We have continuing involvement with Palisades through security provided to Entergy for our power purchase agreement obligation, our DOE liability and other forms of involvement. As a result, we accounted for the Palisades plant, which is the real estate asset subject to the leaseback, as a financing for accounting purposes and not a sale. As a financing, no gain on the sale of Palisades was recognized in the Consolidated Statements of Income. We accounted for the remaining non-real estate assets and liabilities associated with the transaction as a sale.

As a financing, the Palisades plant remains on our Consolidated Balance Sheets and we continue to depreciate it. We 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 power purchase agreement. The value of the finance obligation was based on an allocation of the transaction proceeds to the fair values of the net assets sold and fair value of the Palisades plant asset under the financing. Total amortization and interest charges under the financing were \$23 million in 2008 and \$18 million in 2007.

12: PROPERTY, PLANT, AND EQUIPMENT

The following table is a summary of our property, plant, and equipment:

| | | In Millions | |
|--|-------------------------------------|-------------|----------|
| December 31 | Estimated Depreciable Life in Years | 2008 | 2007 |
| Electric: | | | |
| Generation | 18-85 | \$3,357 | \$ 3,328 |
| Distribution | 12-75 | 4,766 | 4,496 |
| Other | 7-40 | 551 | 438 |
| Capital and finance leases (a) | | 291 | 293 |
| Gas: | | | |
| Underground storage facilities (b) | 30-65 | 270 | 267 |
| Transmission | 13-75 | 473 | 570 |
| Distribution | 30-80 | 2,460 | 2,286 |
| Other | 5-50 | 398 | 320 |
| Capital leases (a) | | 21 | 24 |
| Other: | | | |
| Non-utility property | 7-71 | 15 | 15 |
| Construction work-in-progress | | 607 | 447 |
| Less accumulated depreciation, depletion, and amortization (c) | | 4,242 | 3,993 |
| Net property, plant, and equipment (d) | | \$8,967 | \$8,491 |

(a) Capital and finance leases presented in this table are gross amounts. Accumulated amortization of capital and finance leases was \$79 million at December 31, 2008 and \$62 million at December 31, 2007. Additions were \$5 million and Retirements and adjustments were \$3 million during 2008. Additions were \$229 million during 2007, which includes \$197 million related to assets under the Palisades finance lease. Retirements and adjustments were \$26 million during 2007.

(b) Includes base natural gas in underground storage of \$26 million at December 31, 2008 and December 31, 2007, which is not subject to depreciation.

(c) At December 31, 2008, accumulated depreciation, depletion, and amortization included \$4.241 billion from our utility plant and \$1 million related to our non-utility plant assets. At December 31, 2007, accumulated depreciation, depletion, and amortization included \$3.992 billion from our utility plant and \$1 million related to our non-utility plant assets.

(d) At December 31, 2008, utility plant additions were \$629 million and utility plant retirements, including other plant adjustments, were \$60 million. At December 31, 2007, utility plant additions were \$1.303 billion and utility plant retirements, including other plant adjustments, were \$1.094 billion.

Asset Acquisition: In December 2007, we purchased a 935 MW gas-based generating plant located in Zeeland, Michigan for \$519 million from an affiliate of LS Power Group. The original cost of the plant

| | | | |
|--------------------------|---|---------------------------|-------------------|
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was \$350 million and the plant acquisition adjustment was \$213 million. This results in an increase to property, plant, and equipment of \$519 million, net of \$44 million of accumulated depreciation. The purchase also increased capital leases by \$12 million. For additional details on the Zeeland finance lease, see Note 11, Leases.

Included in net property, plant and equipment are intangible assets. The following table summarizes our intangible assets:

| In Millions | | | | | |
|-------------------------------|----------------------------|----------------|--------------------------|----------------|--------------------------|
| December 31 | 2008 | | 2007 | | |
| Description | Amortization Life in years | Gross Cost (a) | Accumulated Amortization | Gross Cost (a) | Accumulated Amortization |
| Software development | 7-15 | \$ 370 | \$192 | \$ 207 | \$ 170 |
| Plant acquisition adjustments | 40 | 214 | 6 | 214 | - |
| Rights of way | 50-75 | 118 | 33 | 116 | 32 |
| Leasehold improvements | various | 11 | 9 | 19 | 16 |
| Franchises and consents | n/a | 14 | 6 | 14 | 5 |
| Other intangibles | n/a | 18 | 13 | 18 | 13 |
| Total | | \$ 745 | \$ 259 | \$ 588 | \$ 236 |

(a) Intangible asset additions were \$163 million during 2008, which included \$161 million related to the installation and operation of our new integrated business software system. Intangible asset additions for our utility plant were \$232 million during 2007, which included the Zeeland \$213 million plant acquisition adjustment. Retirements were \$23 million during 2007.

Pretax amortization expense related to intangible assets was \$32 million for the year ended December 31, 2008, \$21 million for the year ended December 31, 2007, and \$22 million for the year ended December 31, 2006. We expect intangible assets amortization to range between \$25 million and \$29 million per year over the next five years.

13: JOINTLY OWNED REGULATED UTILITY FACILITIES

We have investments in jointly owned regulated utility facilities, as shown in the following table:

| In Millions | | | | | | |
|-----------------|---------------------|--------------------|-------|--------------------------|-------|-------------------------------|
| December 31 | Ownership Share (%) | Net Investment (a) | | Accumulated Depreciation | | Construction Work in Progress |
| | | 2008 | 2007 | 2008 | 2007 | 2008 2007 |
| Campbell Unit 3 | 93.3 | \$675 | \$664 | \$360 | \$337 | \$19 \$44 |
| Ludington | 51.0 | 61 | 65 | 107 | 104 | 7 1 |
| Distribution | Various | 96 | 89 | 41 | 44 | 3 5 |

(a) Net investment is the amount of utility plant in service less accumulated depreciation.

We include our share of the direct expenses of the jointly owned plants in operating expenses. We share operation, maintenance, and other expenses of these jointly owned utility facilities in proportion to each

| | | | |
|--------------------------|---|----------------|-------------------|
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participant's undivided ownership interest. We are required to provide only our share of financing for the jointly owned utility facilities.

14: REPORTABLE SEGMENTS

Our reportable segments consist of business units defined by the products and services they offer. We evaluate performance based on the net income of each segment. Our two reportable segments are electric utility and gas utility.

The electric utility segment consists of regulated activities associated with the generation and distribution of electricity in Michigan. The gas utility segment consists of regulated activities associated with the transportation, storage, and distribution of natural gas in Michigan.

Accounting policies of our segments are as described in Note 1, Corporate Structure and Accounting Policies. Our consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the two individual segments when appropriate. We allocate accounts between the electric and gas segments where common accounts are attributable to both segments. The allocations are based on certain measures of business activities, such as revenue, labor dollars, customers, 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.

We account for inter-segment sales and transfers at current market prices and eliminate them in consolidated net income available to common stockholder by segment. The "Other" segment includes our consolidated special purpose entity for the sale of trade receivables, and in 2006 the MCV Partnership and the FMLP.

| | | | |
|--------------------------|--|---------------------------|-------------------|
| 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) 4/15/2009 | December 31, 2008 |

The following tables provide financial information by reportable segment:

| | In Millions | | |
|---|------------------|------------------|------------------|
| Years Ended December 31 | 2008 | 2007 | 2006 |
| Operating Revenues | | | |
| Electric | \$ 3,594 | \$ 3,443 | \$ 3,302 |
| Gas | 2,827 | 2,621 | 2,374 |
| Other | - | - | 45 |
| | <u>\$ 6,421</u> | <u>\$ 6,064</u> | <u>\$ 5,721</u> |
| Earnings from Equity Method Investees | | | |
| Electric | \$ - | \$ - | \$ 1 |
| Depreciation and Amortization | | | |
| Electric | \$ 438 | \$ 397 | \$ 380 |
| Gas | 136 | 127 | 122 |
| Other | - | - | 25 |
| | <u>\$ 574</u> | <u>\$ 524</u> | <u>\$ 527</u> |
| Interest Charges | | | |
| Electric | \$ 185 | \$ 193 | \$ 167 |
| Gas | 60 | 70 | 73 |
| Other | 2 | 1 | 49 |
| | <u>\$ 247</u> | <u>\$ 264</u> | <u>\$ 289</u> |
| Income Tax Expense (Benefit) | | | |
| Electric | \$ 153 | \$ 100 | \$ 95 |
| Gas | 45 | 47 | 18 |
| Other | - | (22) | (22) |
| | <u>\$ 198</u> | <u>\$ 125</u> | <u>\$ 91</u> |
| Net Income (Loss) Available to Common Stockholder | | | |
| Electric | \$ 271 | \$ 196 | \$ 199 |
| Gas | 89 | 87 | 37 |
| Other | 2 | 27 | (52) |
| | <u>\$ 362</u> | <u>\$ 310</u> | <u>\$ 184</u> |
| Investments in Equity Method Investees | | | |
| Electric | \$ - | \$ - | \$ 5 |
| Total Assets | | | |
| Electric (a) | \$ 8,904 | \$ 8,492 | \$ 8,516 |
| Gas (a) | 4,565 | 4,102 | 3,950 |
| Other | 777 | 807 | 379 |
| | <u>\$ 14,246</u> | <u>\$ 13,401</u> | <u>\$ 12,845</u> |
| Capital Expenditures (b) | | | |
| Electric | \$ 553 | \$ 1,319 | \$ 462 |
| Gas | 241 | 168 | 172 |
| Other | - | - | 19 |
| | <u>\$ 794</u> | <u>\$ 1,487</u> | <u>\$ 653</u> |

(a) Amounts include a portion of our other common assets attributable to both the electric and gas utility businesses.

| | | | |
|--------------------------|--|---------------------------|-------------------|
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(b) Amounts include capital lease additions and a portion of our capital expenditures for plant and equipment attributable to both the electric and gas utility businesses.

15: QUARTERLY FINANCIAL AND COMMON STOCK INFORMATION (UNAUDITED)

| Quarters Ended | In Millions | | | |
|--|-------------|---------|----------|---------|
| | 2008 | | | |
| | March 31 | June 30 | Sept. 30 | Dec. 31 |
| Operating revenue | \$2,091 | \$1,263 | \$1,307 | \$1,760 |
| Operating income | 250 | 139 | 199 | 178 |
| Net income | 130 | 60 | 91 | 83 |
| Preferred stock dividends | 1 | - | 1 | - |
| Net income available to common stockholder | 129 | 60 | 90 | 83 |

| Quarters Ended | In Millions | | | |
|--|-------------|---------|----------|---------|
| | 2007 | | | |
| | March 31 | June 30 | Sept. 30 | Dec. 31 |
| Operating revenue | \$2,055 | \$1,247 | \$1,172 | \$1,590 |
| Operating income | 209 | 104 | 124 | 145 |
| Net income | 113 | 44 | 60 | 95 |
| Preferred stock dividends | 1 | - | - | 1 |
| Net income available to common stockholder | 112 | 44 | 60 | 94 |

| | | | |
|--------------------------|---|----------------|-------------------|
| Name of Respondent | This Report is: | Date of Report | Year of Report |
| | (1) <input checked="" type="checkbox"/> An Original | (mo, Da, Yr) | |
| Consumers Energy Company | (2) <input type="checkbox"/> A Resubmission | 4/15/2009 | December 31, 2008 |

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 (loss), of cash flows, and of common stockholder's equity present fairly, in all material respects, the financial position of Consumers Energy Company and its subsidiaries at December 31, 2008 and December 31, 2007, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2008 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedules listed in the accompanying index present 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, 2008, 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 financial statement schedules, 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 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 schedules, 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.

As discussed in Note 9 to the consolidated financial statements, the Company changed the manner in which it accounts for uncertain income tax provisions in 2007.

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.

| | | | |
|--------------------------|---|----------------|-------------------|
| Name of Respondent | This Report is: | Date of Report | Year of Report |
| | (1) <input checked="" type="checkbox"/> An Original | (mo, Da, Yr) | |
| Consumers Energy Company | (2) <input type="checkbox"/> A Resubmission | 4/15/2009 | December 31, 2008 |

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 25, 2009

| | | | |
|--------------------------|---|----------------|-------------------|
| Name of Respondent | This Report is: | Date of Report | Year of Report |
| | (1) <input checked="" type="checkbox"/> An Original | (mo, Da, Yr) | |
| Consumers Energy Company | (2) <input type="checkbox"/> A Resubmission | 4/15/2009 | December 31, 2008 |

Report of Independent Registered Public Accounting Firm

To the Partners and the Management Committee of
Midland Cogeneration Venture Limited Partnership:

In our opinion, the accompanying statements of operations and of cash flows present fairly, in all material respects, the results of operations and cash flows of Midland Cogeneration Venture Limited Partnership for the period ended November 21, 2006 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Partnership's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

Detroit, Michigan
February 19, 2007

Report of Independent Registered Public Accounting Firm

The Board of Directors and Stockholder of Consumers Energy Company

We have audited the accompanying consolidated statements of income, common stockholder's equity, and cash flows of Consumers Energy Company (a Michigan Corporation and wholly-owned subsidiary of CMS Energy Corporation) for the year ended December 31, 2006. Our audit also included the financial statement schedule as it relates to 2006 listed in the Index at Item 15(a)(2). These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedule based on our audit. We did not audit the financial statements of Midland Cogeneration Venture Limited Partnership, a former 49% owned variable interest entity which has been consolidated through the date of sale, November 21, 2006 (Note 3), which statements reflect total revenues constituting 9.5% in 2006 of the related consolidated totals. Those statements were audited by other auditors whose report has been furnished to us, and our opinion on the consolidated financial statements, insofar as it relates to the amounts included for the period indicated above for Midland Cogeneration Venture Limited Partnership, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the consolidated results of Consumers Energy Company's operations and its cash flows for the year ended December 31, 2006, in conformity with U.S. generally accepted accounting principles. Also, in our opinion, the related financial statement schedule, when considered in relation to the basic financial statements taken as a whole, presents fairly in all material respects the information set forth therein.

As discussed in Note 7 to the consolidated financial statements, in accordance with Financial Accounting Standards Board (FASB) Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106 and 132(R)," the Company changed its method of accounting for the funded status of its defined benefit pension and other postretirement benefit plans in 2006.

/s/ Ernst & Young LLP

Detroit, Michigan
February 21, 2007

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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) 04/15/09 | Year of Report December 31, 2008 |
|--|--|---|--|-------------------------------------|
| 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) | 12,052,559,357 | 8,057,494,699 | |
| 4 | Property Under Capital Leases | 232,843,716 | 222,754,911 | |
| 5 | Plant Purchased or Sold | 8,915 | 8,915 | |
| 6 | Completed Construction not Classified | | | |
| 7 | Experimental Plant Unclassified | | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7) | 12,285,411,988 | 8,280,258,525 | |
| 9 | Leased to Others | | | |
| 10 | Held for Future Use | 19,632,323 | 19,167,231 | |
| 11 | Construction Work in Progress | 607,351,277 | 414,304,587 | |
| 12 | Acquisition Adjustments | 213,753,947 | 213,470,672 | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12) | 13,126,149,535 | 8,927,201,015 | |
| 14 | Accum. Prov. For Depr., Amort., & Depl. | 5,278,337,076 | 3,040,017,176 | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14) | 7,847,812,459 | 5,887,183,839 | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | |
| 17 | In Service: | | | |
| 18 | Depreciation | 5,051,596,549 | 3,018,285,039 | |
| 19 | Amort. & Depl. Of Producing Natural Gas Land & Land Rights | 8,352,434 | | |
| 20 | Amort. Of Underground Storage Land & Land Rights | 4,244,832 | | |
| 21 | Amort. Of Other Utility Plant | 208,546,081 | 16,228,497 | |
| 22 | TOTAL In Service (Enter Total of lines 18 thru 21) | 5,272,739,896 | 3,034,513,536 | |
| 23 | Leased to Others | | | |
| 24 | Depreciation | 0 | | |
| 25 | Amortization & Depletion | | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25) | 0 | | |
| 27 | Held for Future Use | | | |
| 28 | Depreciation | 25,670 | 5,295 | |
| 29 | Amortization | | | |
| 30 | TOTAL held for Future Use (Enter Total of Lines 28 and 29) | 25,670 | 5,295 | |
| 31 | Abandonment of leases (Natural Gas) | | | |
| 32 | Amortization of Plant Acquisition Adjustment | 5,571,510 | 5,498,345 | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32) | 5,278,337,076 | 3,040,017,176 | |

| Name of Respondent Consumers Energy Company | | | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|------------------------|------------------------|------------------------|---|---------------|--|-------------------------------------|
| 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 |
| 3,302,071,112 | | | | | 692,993,546 | | 3 |
| 7,776,930 | | | | | 2,311,875 | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| 3,309,848,042 | 0 | 0 | 0 | | 695,305,421 | | 8 |
| | | | | | | | 9 |
| 465,092 | | | | | 0 | | 10 |
| 127,905,918 | | | | | 65,140,772 | | 11 |
| 283,275 | | | | | | | 12 |
| 3,438,502,327 | 0 | 0 | 0 | | 760,446,193 | | 13 |
| 1,853,810,545 | | | | | 384,509,355 | | 14 |
| 1,584,691,782 | 0 | 0 | 0 | | 375,936,838 | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| 1,815,451,805 | | | | | 217,859,705 | | 18 |
| 8,352,434 | | | | | | | 19 |
| 4,244,832 | | | | | | | 20 |
| 25,667,934 | | | | | 166,649,650 | | 21 |
| 1,853,717,005 | 0 | 0 | 0 | | 384,509,355 | | 22 |
| | | | | | | | 23 |
| | | | | | | | 24 |
| | | | | | | | 25 |
| | 0 | 0 | 0 | | | | 26 |
| | | | | | | | 27 |
| 20,375 | | | | | | | 28 |
| | | | | | | | 29 |
| 20,375 | 0 | 0 | 0 | | 0 | | 30 |
| | | | | | | | 31 |
| 73,165 | | | | | 0 | | 32 |
| 1,853,810,545 | 0 | 0 | 0 | | 384,509,355 | | 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) 4/15/09 | Year of Report December 31, 2008 |
|--|---|---|---|-------------------------------------|
| 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) 04/15/09 | Year of Report December 31, 2008 |
| 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 | 13 |
| | | (44,286,408) | 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) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| 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 | 14,189,887 | 2,470 |
| 4 | 303 Miscellaneous Intangible Plant | 10,531,653 | 289,715 |
| 5 | TOTAL Intangible Plant | 24,817,399 | 292,185 |
| 6 | 2. PRODUCTION PLANT | | |
| 7 | Steam Production Plant | | |
| 8 | 310.1 Land | 3,833,080 | (26,998) |
| 9 | 310.2 Land Rights | 854,367 | 0 |
| 10 | 311 Structures and Improvements | 406,694,092 | 3,991,116 |
| 11 | 312 Boiler Plant Equipment | 1,613,221,469 | 37,717,666 |
| 12 | 313 Engines and Engine-Driven Generators | 0 | 0 |
| 13 | 314 Turbogenerator Units | 303,038,881 | 8,465,200 |
| 14 | 315 Accessory Electric Equipment | 122,201,347 | (9,083,364) |
| 15 | 316 Miscellaneous Power Plant Equipment | 25,804,209 | 1,919,439 |
| 16 | 317 Asset Retirement Costs for Steam Production | 6,727,026 | 0 |
| 17 | TOTAL Steam Production Plant | 2,482,374,471 | 42,983,059 |
| 18 | Nuclear Production Plant | | |
| 19 | 320.1 Land | 75,189 | 0 |
| 20 | 320.2 Land Rights | 1 | 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) 04/15/09 | Year of Report December 31, 2008 | | |
|---|---|---|-------------------------------------|-------|-------------|
| 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 |
| 2,484 | 0 | 0 | 14,189,873 | 302 | 3 |
| 0 | 0 | 0 | 10,821,368 | 303 | 4 |
| 2,484 | 0 | 0 | 25,107,100 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| 0 | 0 | 0 | 3,806,082 | 310.1 | 8 |
| 0 | 0 | 0 | 854,367 | 310.2 | 9 |
| 527,975 | 0 | (291,641) | 409,865,592 | 311 | 10 |
| 10,395,911 | 0 | 315,940 | 1,640,859,164 | 312 | 11 |
| 0 | 0 | 0 | 0 | 313 | 12 |
| 1,804,778 | 0 | (12,202) | 309,687,101 | 314 | 13 |
| 530,273 | 0 | 356 | 112,588,066 | 315 | 14 |
| 178,235 | 0 | 52,438 | 27,597,851 | 315 | 15 |
| 0 | 0 | 0 | 6,727,026 | 316 | 16 |
| 13,437,172 | 0 | 64,891 | 2,511,985,249 | | 17 |
| | | | | | 18 |
| 0 | 0 | 1 | 75,190 | 320.1 | 19 |
| 0 | 0 | (1) | 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) 04/15/09 | December 31, 2008 |
| 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 | 75,190 | 0 | |
| 27 | Hydraulic Production Plant | | | |
| 28 | 330.1 Land | 3,352,432 | (17,293) | |
| 29 | 330.2 Recreational Land | 94,948 | 17,293 | |
| 30 | 330.3 Land Rights | 40,535 | 0 | |
| 30 | 331 Structures and Improvements | 22,773,056 | 20,099 | |
| 31 | 332 Reservoirs, Dams and Waterways | 145,180,636 | 124,677 | |
| 32 | 333 Water Wheels, Turbines and Generators | 47,518,347 | 77,542 | |
| 33 | 334 Accessory Electric Equipment | 12,602,705 | 34,144 | |
| 34 | 335 Miscellaneous Power Plant Equipment | 4,988,454 | 69,133 | |
| 35 | 336 Roads, Railroads and Bridges | 1,599,554 | 0 | |
| 36 | TOTAL Hydraulic Production Plant | 238,150,667 | 325,595 | |
| 37 | Other Production Plant | | | |
| 38 | 340.1 Land | 1,504,874 | 0 | |
| 39 | 340.2 Land Rights | 0 | 13,685 | |
| 40 | 341 Structures and Improvements | 1,015,948 | 117,857 | |
| 41 | 342 Fuel Holders, Products and Accessories | 418,257 | 105,177 | |
| 42 | 343 Prime Movers | 0 | 0 | |
| 43 | 344 Generators | 387,368,007 | 0 | |
| 44 | 345 Accessory Electric Equipment | 2,672,303 | 24,419 | |
| 45 | 346 Miscellaneous Power Plant Equipment | 873,661 | 48,805 | |
| 46 | TOTAL Other Production Plant | 393,853,050 | 309,943 | |
| 47 | TOTAL Production Plant | 3,114,453,378 | 43,618,597 | |
| 48 | 3. TRANSMISSION PLANT | | | |
| 49 | 350.1 Land | 0 | (2,994) | |
| 50 | 350.2 Land Rights | 0 | 19,094 | |
| 51 | 352 Structures and Improvements | 0 | 14,208 | |
| 52 | 353 Station Equipment | 0 | (52,511) | |
| 53 | 354 Towers and Fixtures | 0 | 0 | |
| 54 | 355 Poles and Fixtures | 0 | (160,048) | |
| 55 | 356 Overhead Conductors and Devices | 0 | (82,389) | |
| 56 | 357 Underground Conduit | 0 | (1) | |
| 57 | 358 Underground Conductors and Devices | 0 | (1) | |

- 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) 04/15/09 | Year of Report December 31, 2008 | | |
| 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 | 75,190 | | 26 |
| | | | | | 27 |
| 2,590 | 0 | 0 | 3,332,549 | 330.1 | 28 |
| 0 | 0 | 0 | 112,241 | 330.2 | 29 |
| 0 | 0 | 0 | 40,535 | 330.3 | 30 |
| 0 | 0 | 0 | 22,793,155 | 331 | 30 |
| 349,778 | 0 | 0 | 144,955,535 | 332 | 31 |
| 141,479 | 0 | 0 | 47,454,410 | 333 | 32 |
| 1,015 | 0 | 37,190 | 12,673,024 | 334 | 33 |
| 85,446 | 0 | 0 | 4,972,141 | 335 | 34 |
| 0 | 0 | 0 | 1,599,554 | 336 | 35 |
| 580,308 | 0 | 37,190 | 237,933,144 | | 36 |
| | | | | | 37 |
| 0 | 0 | 0 | 1,504,874 | 340.1 | 38 |
| 0 | 0 | 0 | 13,685 | 340.2 | 39 |
| 185,898 | 0 | 0 | 947,907 | 341 | 40 |
| 0 | 0 | 0 | 523,434 | 342 | 41 |
| 0 | 0 | 0 | 0 | 343 | 42 |
| 28,538 | 0 | 0 | 387,339,469 | 344 | 43 |
| 54,057 | 0 | 148,898 | 2,791,563 | 345 | 44 |
| 0 | 0 | 13,977 | 936,443 | 346 | 45 |
| 268,493 | 0 | 162,875 | 394,057,375 | | 46 |
| 14,285,973 | 0 | 264,956 | 3,144,050,958 | | 47 |
| | | | | | 48 |
| 0 | 0 | 2,994 | 0 | 350.1 | 49 |
| 0 | 0 | (19,094) | 0 | 350.2 | 50 |
| (40,496) | 0 | (54,704) | 0 | 352 | 51 |
| (3,667,531) | 0 | (3,615,020) | 0 | 353 | 52 |
| (257,024) | 0 | (257,024) | 0 | 354 | 53 |
| (229,647) | 0 | (69,599) | 0 | 355 | 54 |
| (203,431) | 0 | (121,042) | 0 | 356 | 55 |
| 0 | 0 | 1 | 0 | 357 | 56 |
| 0 | 0 | 1 | 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) 04/15/09 | December 31, 2008 |
| 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 | (264,642) | |
| 59 | 4. DISTRIBUTION PLANT | | | |
| 60 | 360.1 Land | 14,463,523 | 2,381,110 | |
| 61 | 360.2 Land Rights | 18,043,964 | 846,737 | |
| 62 | 360.3 Land | 53,751,492 | 1,747 | |
| 63 | 360.4 Land Rights | 44,075,251 | 1,491,036 | |
| 64 | 361 Structures and Improvements | 45,226,921 | 5,649,348 | |
| 65 | 362 Station Equipment | 668,940,412 | 77,308,985 | |
| 66 | 363 Storage Battery Equipment | 0 | 0 | |
| 67 | 364 Poles, Towers and Fixtures | 857,383,828 | 70,561,892 | |
| 68 | 365 Overhead Conductors and Devices | 840,344,327 | 76,049,364 | |
| 69 | 366 Underground Conduit | 70,283,609 | 4,234,708 | |
| 70 | 367 Underground Conductors and Devices | 412,052,227 | 8,126,678 | |
| 71 | 368 Line Transformers | 646,358,663 | 22,734,132 | |
| 72 | 368.1 Capacitors | 0 | 0 | |
| 73 | 369 Services | 536,970,140 | 6,202,432 | |
| 74 | 370 Meters | 174,449,229 | 12,969,575 | |
| 75 | 371 Installations on Customers' Premises | 6,677,649 | 35,399 | |
| 76 | 372 Leased Property on Customers' Premises | 0 | 0 | |
| 77 | 373 Street Lighting and Signal Systems | 87,114,034 | 1,024,079 | |
| 78 | 374 Asset Retirement Costs for Distribution Plant | 129,033 | 0 | |
| 79 | TOTAL Distribution Plant | 4,476,264,302 | 289,617,222 | |
| 80 | 5. GENERAL PLANT | | | |
| 81 | 389.1 Land | 2,643,979 | 1,380,711 | |
| 82 | 389.2 Lands Rights | 190,217 | 0 | |
| 83 | 390 Structures and Improvements | 43,271,518 | 3,338,533 | |
| 84 | 391 Office Furniture and Equipment | 1,690,886 | 365,473 | |
| 85 | 391.1 Computers / Computer Related Equipment | 14,762,266 | 1,486,251 | |
| 86 | 392 Transportation Equipment | 8,761,562 | 7,506,075 | |
| 87 | 393 Stores Equipment | 84,942 | 0 | |
| 88 | 394 Tools, Shop and Garage Equipment | 8,291,047 | (1,430,601) | |
| 89 | 395 Laboratory Equipment | 5,814,000 | 185,607 | |
| 90 | 396 Power Operated Equipment | 2,395,606 | (285,908) | |
| 91 | 397 Communication Equipment | 38,742,607 | 2,293 | |
| 92 | 398 Miscellaneous Equipment | 1,403,164 | 483,081 | |
| 93 | SUBTOTAL | 128,051,794 | 13,031,515 | |

| | | | | | |
|---|--------------------|---|----------------------------------|-------------------|-------------|
| 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) 04/15/09 | December 31, 2008 | |
| ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
| (94,251) | 0 | (94,251) | | 359 | 57 |
| (4,492,380) | 0 | (4,227,738) | 0 | | 58 |
| | | | | | 59 |
| 3,511 | 0 | 728,803 | 17,569,925 | 360.1 | 60 |
| 0 | 0 | 19,094 | 18,909,795 | 360.2 | 61 |
| 221,937 | 0 | 224,674 | 53,755,976 | 360.3 | 62 |
| 150,121 | 0 | (723) | 45,415,443 | 360.4 | 63 |
| 212,051 | 0 | 48,125 | 50,712,343 | 361 | 64 |
| 13,365,412 | 0 | 3,435,511 | 736,319,496 | 362 | 65 |
| 0 | 0 | 0 | 0 | 363 | 66 |
| 1,473,920 | 0 | (19,040,952) | 907,430,848 | 364 | 67 |
| 2,507,220 | 0 | (10,222,350) | 903,664,121 | 365 | 68 |
| 158,027 | 0 | 861,683 | 75,221,973 | 366 | 69 |
| 886,206 | 0 | 4,716,937 | 424,009,636 | 367 | 70 |
| 2,518,606 | 0 | 12,863,833 | 679,438,022 | 368 | 71 |
| 0 | 0 | 0 | 0 | 368.1 | 72 |
| 276,610 | 0 | 3,526,193 | 546,422,155 | 369 | 73 |
| 1,698,789 | 0 | 7,228,996 | 192,949,011 | 370 | 74 |
| 127,378 | 0 | 29,353 | 6,615,023 | 371 | 75 |
| 0 | 0 | 0 | 0 | 372 | 76 |
| 528,430 | 0 | 578,944 | 88,188,627 | 373 | 77 |
| 0 | 0 | 0 | 129,033 | 374 | 78 |
| 24,128,218 | 0 | 4,998,121 | 4,746,751,427 | | 79 |
| | | | | | 80 |
| 0 | 0 | 0 | 4,024,690 | 389.1 | 81 |
| 0 | 0 | 0 | 190,217 | 389.2 | 82 |
| 786,387 | 0 | 159,401 | 45,983,065 | 390 | 83 |
| 0 | 0 | 440,603 | 2,496,962 | 391 | 84 |
| 26,026 | 0 | (29,621) | 16,192,870 | 391.1 | 85 |
| 500,053 | 0 | 1,305,869 | 17,073,453 | 392 | 86 |
| 0 | 0 | 0 | 84,942 | 393 | 87 |
| 0 | 0 | 2,436 | 6,862,882 | 394 | 88 |
| 0 | 0 | 0 | 5,999,607 | 395 | 89 |
| 55,628 | 0 | 0 | 2,054,070 | 396 | 90 |
| 8,689 | 0 | 0 | 38,736,211 | 397 | 91 |
| 0 | 0 | 0 | 1,886,245 | 398 | 92 |
| 1,376,783 | 0 | 1,878,688 | 141,585,214 | | 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) 04/15/09 | Year of Report December 31, 2008 |
| 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 | 128,051,794 | 13,031,515 | |
| 93 | TOTAL (Accounts 101 and 106) | 7,743,586,873 | 346,294,877 | |
| 94 | | | | |
| 95 | 102 Electric Plant Purchased | | (35,069) | |
| 96 | (Less) 102 Electric Plant Sold | | | |
| 97 | 103 Experimental Plant Unclassified | | | |
| 98 | TOTAL Electric Plant in Service (<i>Total of lines 93 thru 97</i>) | 7,743,586,873 | 346,259,808 | |

| | | | | | |
|--|--------------------|---|----------------------------------|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| 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 |
| 1,376,783 | 0 | 1,878,688 | 141,585,214 | | 92 |
| 35,301,078 | 0 | 2,914,027 | 8,057,494,699 | | 93 |
| | | | | | 94 |
| 0 | 43,984 | 0 | 8,915 | 102 | 95 |
| 0 | | 0 | 0 | | 96 |
| | | | | 103 | 97 |
| 35,301,078 | 43,984 | 2,914,027 | 8,057,503,614 | | 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) 04/15/09 | Year of Report December 31, 2008 |
| 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 | Vrooman-Moore Rd | 12/31/1982 | 12/31/2009 | 390,614 | |
| 5 | Tittabawassee-Thetford-Kenowa/Claremont-Lawndale | 11/30/1975 | 12/31/2010 | 325,278 | |
| 6 | Barry-Delhi-Looking Glass | 12/31/1967 | 12/31/2009 | 365,494 | |
| 7 | Pompeii | 6/30/1979 | 12/31/2009 | 643,129 | |
| 8 | G Rapids-Kal-Batt Cr & Buck Cr | 2/26/2001 | 12/31/2009 | 637,036 | |
| 9 | Spraure Creek-Goss | 12/31/1982 | 12/31/2009 | 1,064,367 | |
| 10 | Gary Road-Sprague Creek | 12/31/1978 | 12/31/2009 | 1,231,963 | |
| 11 | Millington-Blackfoot | 11/30/1975 | 12/31/2009 | 1,716,077 | |
| 12 | Quanicassee-Gary Road | 11/30/1975 | 12/31/2010 | 1,805,066 | |
| 13 | Sprague Creek-Zeeland | 12/31/1980 | 12/31/2012 | 2,086,768 | |
| 14 | Battle Creek-Batavia | 11/30/1993 | 12/31/2009 | 5,794,661 | |
| 15 | | | | | |
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| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | Other Electric Property | various | various | 3,106,778 | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
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| 34 | | | | | |
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| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | TOTAL | | | 19,167,231 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|--|---|---|---|-------------------------------------|
| CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106) | | | | | |
| 1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service. 2. The information specified by this schedule for Account 106, Completed Construction | | | Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts. 3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped. | | |
| Line No. | Description of Project (a) | Construction Work in Progress-Electric (Account 107) (b) | Completed Construction Not Classified-Electric (Account 106) (c) | Estimated Additional Cost of Project (d) | |
| 1 | Intangible Plant - Electric Total | \$14,313,589 | | \$100,000 | |
| 2 | Fossil Generation Plant - Electric Total | \$325,040,723 | | \$183,777,624 | |
| 3 | Hydro Generation Plant - Electric Total | \$13,529,370 | | \$7,672,000 | |
| 4 | Other Generation Plant - Electric Total | \$7,843,420 | | \$17,461,000 | |
| 5 | Transmission Plant - Electric Total | \$10,078 | | \$0 | |
| 6 | Distribution Plant - Electric Total | \$40,331,298 | | \$246,002,900 | |
| 7 | General Plant - Electric Total | \$13,236,109 | | \$12,871,762 | |
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| 33 | | | | | |
| 34 | | | | | |
| 35 | TOTAL | 414,304,587 | 0 | 467,885,286 | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| 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 | 74,466,555 | |
| 2 | Administrative and General | 35,643,256 | |
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| 38 | | | |
| 39 | TOTAL | 110,109,811 | |

| | | | |
|---|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE | | | |
| <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 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> | | | |
| <p>ENGINEERING AND SUPERVISION</p> <p>Includes (1) charges by outside engineering companies and (2) the actual time and expenses of Company employees devoted to the design, planning and supervision of construction jobs. Costs were derived by direct charges from payrolls, invoices, vouchers, etc. On major construction jobs these costs were charged directly to the construction job involved. On minor construction jobs these costs were accumulated in a construction clearing account which was distributed pro rata over all minor construction jobs, except land and landrights, general equipment and nuclear fuel, on the basis of direct labor and material charges.</p> | | | |
| <p>ADMINISTRATIVE AND GENERAL</p> <p>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. (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed pro rata over all construction jobs except nuclear fuel and general equipment on the basis of direct company labor and engineering and supervision costs.</p> <p>Pension expenses were allocated directly, based on payroll charges, to the various work orders.</p> | | | |
| <p>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</p> <p>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.</p> | | | |
| <p>INSURANCE</p> <p>Insurance costs have been charged directly to the major construction jobs to which they apply.</p> | | | |
| <p>PROPERTY TAXES</p> <p>Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major generating plants are actual taxes paid. Taxes capitalized on other than the major generating jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.</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) 04/15/09 | Year of Report December 31, 2008 |
|---|---|---|-------------------------------|--|-------------------------------------|
| ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110) | | | | | |
| 1. Explain in a footnote any important adjustments during year. | | 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. | | | |
| 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. | | 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. | | | |
| 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. | | | | | |
| 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 | 2,845,093,460 | 2,845,088,165 | 5,295 | |
| 2 | Depreciation Prov. for Year, Charged to | 0 | | | |
| 3 | (403) Depreciation Expense | 232,319,934 | 232,319,934 | | |
| 4 | (403.1) Decommissioning Expense | 1,256,427 | 1,256,427 | | |
| 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) | 233,576,361 | 233,576,361 | 0 | 0 |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 39,530,438 | 39,530,438 | | |
| 13 | Cost of Removal | 31,635,273 | 31,635,273 | | |
| 14 | Salvage (Credit) | (4,306,691) | (4,306,691) | | |
| 15 | TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14) | 66,859,020 | 66,859,020 | 0 | 0 |
| 16 | Net Earnings of Decommissioning Funds | 0 | 0 | | |
| 17 | Other Debit or Credit Items (Described) | 6,479,185 | 6,479,185 | | |
| 18 | Retirement WIP | 348 | 348 | | |
| 19 | Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17) | 3,018,290,334 | 3,018,285,039 | 5,295 | 0 |
| Section B. Balances at End of Year According to Functional Classifications | | | | | |
| 20 | Steam Production | 907,221,007 | 907,220,765 | 242 | |
| 21 | Nuclear Production-Depreciation | 0 | 0 | | |
| 22 | Nuclear Production-Decommissioning | (92,801,569) | (92,801,569) | | |
| 23 | Hydraulic Production-Conventional | 20,879,935 | 20,879,935 | | |
| 24 | Hydraulic Production-Pumped Storage | 125,882,852 | 125,882,852 | | |
| 25 | Other Production | 91,549,637 | 91,549,637 | | |
| 26 | Transmission | 0 | 0 | | |
| 27 | Distribution | 1,876,431,594 | 1,876,426,541 | 5,053 | |
| 28 | General | 89,126,878 | 89,126,878 | | |
| 29 | TOTAL (Enter total of lines 20 thru 28) | 3,018,290,334 | 3,018,285,039 | 5,295 | 0 |

1 Line 16, Col (c) consist primarily of (i) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, (ii) earnings of the nuclear decommissioning trusts, (iii) adjustments to reflect changes in the fair market value of the decommissioning trusts' investments pursuant to SFAS 115, and (iv) transfer activity for prior years.

2 Electric Plant in Service Retirements-

| | |
|---|-------------------|
| Page 211, line 93, Col (d) | 35,301,078 |
| Nondepreciable Property | (387,407) |
| Other Adjustments | 4,616,767 |
| Book Cost of Plant Retired - Line 12, Col (c) | <u>39,530,438</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. | | 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. | | |
| 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. | | 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. | | |
| 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year. | | | | |
| 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/Oscoda/Big Creek Twp | 246,253 | (213,420) | 32,833 |
| 7 | Rockport Generating Plant/Alpena/Alpena Twp | 182,083 | (182,083) | 0 |
| 8 | Misc Properties/Ottawa/Port Sheldon Twp | 165,460 | | 165,460 |
| 9 | Misc Properties/Springfield Twp | 154,815 | | 154,815 |
| 10 | Misc Properties/Monroe/City of Luna Pier | 126,961 | | 126,961 |
| 11 | Misc Properties/Bay/Hampton Twp | 123,300 | | 123,300 |
| 12 | Misc Properties/Washtenaw/Sylvan Twp | 117,162 | 8,785 | 125,947 |
| 13 | Misc Properties/Oakland Twp | 111,388 | | 111,388 |
| 14 | Quanicassee Land/Bay/Hampton Twp | 102,959 | | 102,959 |
| 15 | | | | |
| 16 | | | | |
| 17 | Land Leased to Others | | | |
| 18 | Parcels of Land** Midland Cogen Venture | 6,085,125 | | 6,085,125 |
| 19 | Other Nonutility Property | | | |
| 20 | MCV Related Line & Sub | 1,705,174 | | 1,705,174 |
| 21 | Wholehouse Surge Suppressor | 285,458 | | 285,458 |
| 22 | | | | |
| 23 | Minor Items Previously Devoted to Public Service | 3,557,198 | (80,539) | 3,476,659 |
| 24 | TOTAL | 15,459,249 | (467,257) | 14,991,992 |

| 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 | 1,340,408 |
| 2 | Accruals for Year, Charged to | |
| 3 | (417) Income from Nonutility Operations | |
| 4 | (418) Nonoperating Rental Income | |
| 5 | Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes and Closings | 42,837 |
| 6 | | |
| 7 | TOTAL Accruals for Year (Enter Total of lines 3 thru 6) | 42,837 |
| 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) | 0 |
| 13 | Other Debit or Credit Items (Describe): | |
| 14 | | |
| 15 | Balance, End of Year (Enter Total of lines 1, 7, 12, and 14) | 1,383,245 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|---|---|-------------------------------------|---|
| 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) | | 23,825,398 | |
| 5 | | | | |
| 6 | Total Account 123 (Excluding 123.1) | | 31,926,400 | 0 |
| 7 | | | | |
| 8 | Account 124 | | | |
| 9 | Contracts Receivable | | 433,185 | 14,959 |
| 10 | Detroit Investment Fund | | 1,245,020 | 16,346 |
| 11 | Commercial Loans | | 8,178 | 6,350 |
| 12 | Customer Loans | | (474) | 474 |
| 13 | Deferred Bonus | | 2,557,940 | 185,145 |
| 14 | DC SERP | | 73,528 | 79,814 |
| 15 | DSSP | | 2,335,646 | 185,272 |
| 16 | Miscellaneous | | 28,750 | 0 |
| 17 | | | | |
| 18 | Total Account 124 | | 6,681,773 | 488,360 |
| 19 | | | | |
| 20 | Account 136 | | | |
| 21 | Other Temporary Cash Investments | | 192,202,310 | 6,294,521,589 |
| 22 | | | | |
| 23 | Total 136 | | 192,202,310 | 6,294,521,589 |
| 24 | | | | |
| 25 | (1) Includes the unrealized investment loss from book value | | | |
| 26 | as required under SFAS 115. | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
|---|---|---|-------------------------------------|--------------------------|---|----------|
| 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. |
| 0 | 1,836,962 | | 8,101,002 | 0 | 0 | 1 |
| 13,354,714 | 0 | | 10,470,684 | 0 | 0 | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| 13,354,714 | 1,836,962 | | 18,571,686 | 0 | 0 | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 8,319 | 0 | | 439,825 | 6,175 | 0 | 8 |
| 0 | 0 | | 1,261,366 | 0 | 0 | 9 |
| 13,520 | 0 | | 1,008 | 1,926 | 0 | 10 |
| 0 | 0 | | 0 | 0 | 0 | 11 |
| 1,002,566 | 0 | | 1,740,519 | 0 | 0 | 12 |
| 25,718 | | | 127,624 | | | 13 |
| 1,359,349 | | | 1,161,569 | | | 14 |
| 0 | 0 | | 28,750 | 0 | 0 | 15 |
| | | | | | | 16 |
| 2,409,472 | 0 | | 4,760,661 | 8,101 | 0 | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| 6,430,861,222 | 0 | | 55,862,677 | 9,801,401 | 0 | 20 |
| | | | | | | 21 |
| 6,430,861,222 | 0 | | 55,862,677 | 9,801,401 | 0 | 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) 04/15/09 | Year of Report December 31, 2008 | |
|--|---|--|-------------------------------------|--|
| 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 | | | (225,777) |
| 4 | | | | |
| 5 | Subtotal | | | 415,223 |
| 6 | | | | |
| 7 | CMS ENGINEERING COMPANY | | | |
| 8 | Investment in Common Stock | 04/30/94 | | 81,001 |
| 9 | Equity in Undistributed Earnings | | | 61,490 |
| 10 | | | | |
| 11 | Subtotal | | | 142,491 |
| 12 | | | | |
| 13 | MEC DEVELOPMENT CORP. | | | |
| 14 | Investment in Common Stock | 12/31/94 | | 6,391 |
| 15 | Equity in Undistributed Earnings | | | (5,416) |
| 16 | | | | |
| 17 | Subtotal | | | 975 |
| 18 | | | | |
| 19 | CONSUMERS FUNDING LLC | | | |
| 20 | Investment in Common Stock | 10/11/00 | | 2,342,960 |
| 21 | | | | |
| 22 | Subtotal | | | 2,342,960 |
| 23 | | | | |
| 24 | CONSUMERS CAMPUS HOLDINGS LLC | | | |
| 25 | Investment in Common Stock | 04/23/01 | | 147,670 |
| 26 | Equity in Undistributed Earnings | | | (40,936) |
| 27 | | | | |
| 28 | Subtotal | | | 106,734 |
| 29 | | | | |
| 30 | CONSUMERS RECEIVABLE FUNDING II | 04/24/03 | | |
| 31 | Investment in Common Stock | | | 755,185,651 |
| 32 | | | | |
| 33 | Subtotal | | | 755,185,651 |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | TOTAL Cost of Account 123.1 \$0 | | TOTAL | 758,194,034 |

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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 |
| | | (256,419) | | 2 |
| (30,642) | | | | 3 |
| | | | | 4 |
| (30,642) | | 384,581 | | 5 |
| | | | | 6 |
| | | | | 7 |
| | | 81,001 | | 8 |
| (21,287) | | 40,203 | | 9 |
| | | | | 10 |
| (21,287) | | 121,204 | | 11 |
| | | | | 12 |
| | | | | 13 |
| | | 0 | | 14 |
| | | 0 | | 15 |
| | | | | 16 |
| | | 0 | | 17 |
| | | | | 18 |
| | | | | 19 |
| | | 2,342,960 | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| | | 147,670 | | 25 |
| (1,447) | | (42,383) | | 26 |
| | | | | 27 |
| (1,447) | | 105,287 | | 28 |
| | | | | 29 |
| | | | | 30 |
| | | 730,681,858 | | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| | | | | 35 |
| | | | | 36 |
| (53,376) | | 733,635,890 | | 37 |

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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) | 66,708,631 | 132,033,577 | |
| 2 | Customer Accounts Receivable (Account 142) | 35,273,526 | 53,608,546 | |
| 3 | Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received) | 33,052,788 | 63,968,514 | |
| 4 | TOTAL | 135,034,945 | 249,610,637 | |
| 5 | Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144) | 16,127,504 | 23,486,397 | |
| 6 | TOTAL, Less Accumulated Provision for Uncollectible Accounts | 118,907,441 | 226,124,240 | |
| 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 | 16,050,424 | | | 77,080 | 16,127,504 |
| 2 | Prov. For uncollectibles for current year | 7,383,947 | | | 76,056 | 7,460,003 |
| 3 | Account written off (less), | 807,112 | | | 252,542 | 1,059,654 |
| 4 | Coll. Of accounts written off | 807,112 | | | 160,846 | 967,958 |
| 5 | Adjustments (explain): People Care | (9,414) | | | | (9,414) |
| 6 | Balance end of year | 23,424,957 | 0 | 0 | 61,440 | 23,486,397 |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | Note: \$37,893,566 of Residential, Commercial and Industrial uncollectible accounts were charged to expense (Account 904) and credited to accounts receivable during the year. | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

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

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

| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
|----------|---|--|-----------------|----------------|----------------------------------|-----------------------------|
| | | | Debits (c) | Credits (d) | | |
| 1 | ACCOUNT 145 | | | | | |
| 2 | Notes Receivable From Associated Companies | 0 | 0 | 0 | 0 | 0 |
| 3 | | | | | | |
| 4 | TOTAL ACCOUNT 145 | 0 | 0 | 0 | 0 | 0 |
| 5 | | | | | | |
| 6 | ACCOUNT 146 | | | | | |
| 7 | Accounts Receivable From Associated Companies | | | | | |
| 8 | CMS Capital LLC | 26,292 | 99,485 | 117,946 | 7,831 | 3,504 |
| 9 | CMS Electric & Gas LLC | 3,864 | 10,303 | 14,143 | 24 | 94 |
| 10 | CMS Energy Corporation | 1,526,212 | 5,848,627 | 7,020,550 | 354,289 | 16,256 |
| 11 | CMS Energy Resource Management Company | 227,234 | 1,009,192 | 870,479 | 365,947 | 5,583 |
| 12 | CMS Engineering Company | 5,124 | 32,540 | 34,377 | 3,287 | 236 |
| 13 | CMS Enterprises Company | 1,293,464 | 5,747,163 | 6,446,695 | 593,932 | 25,199 |
| 14 | CMS Gas Transmission Company | 65,966 | 287,864 | 304,274 | 49,556 | 1,497 |
| 15 | CMS Generation Filer City Operating LLC | 76,530 | 420,530 | 462,411 | 34,649 | 2,137 |
| 16 | CMS Generation Michigan Power LLC | 1,410 | 16,189 | 17,599 | 0 | 0 |
| 17 | CMS Generation Operating Company II, Inc. | 121,256 | 425,332 | 522,494 | 24,094 | 2,307 |
| 18 | CMS Generation Operating LLC | 218,142 | 1,232,859 | 1,268,018 | 182,983 | 6,337 |
| 19 | CMS International Ventures LLC | 21,521 | 142,675 | 157,791 | 6,405 | 871 |
| 20 | CMS Land Company | 27,325 | 835,457 | 804,691 | 58,091 | 3,232 |
| 21 | CMS Resource Development Company | 326 | 16,242 | 16,568 | 0 | 157 |
| 22 | CMS Texas LLC | (1,885) | 11,834 | 9,949 | 0 | 110 |
| 23 | Consumers Campus Holdings LLC | 2,241 | 2,369 | 4,610 | 0 | 35 |
| 24 | Consumers Funding LLC | 280,359 | 885,987 | 929,398 | 236,948 | 0 |
| 25 | Consumers Receivables Funding II LLC | 0 | 3,421,846,461 | 3,410,808,675 | 11,037,786 | 0 |
| 26 | Dearborn Generation Operating LLC | 118,501 | 681,071 | 754,886 | 44,686 | 4,942 |
| 27 | Dearborn Industrial Generation LLC | 0 | 12,000 | 12,000 | 0 | 0 |
| 28 | EnerBank USA | 95,591 | 579,747 | 438,130 | 237,208 | 0 |
| 29 | ES Services Company | 14,647 | 196,697 | 188,572 | 22,772 | (470) |
| 30 | Exeter Energy LP | 1,854 | 19 | 1,873 | 0 | 19 |
| 31 | Genesee Power Station LP | 101,413 | 6,797 | 6,519 | 101,691 | 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|-----------------|--|-------------------------------------|-----------------------------|
| RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) (Continued) | | | | | | |
| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) |
| | | | Debits (c) | Credits (d) | | |
| 32 | Grayling Generating Station LP | 383 | 14,380 | 12,994 | 1,769 | 1,365 |
| 33 | HYDRA-CO Enterprises, Inc. | 0 | 334,705 | 311,453 | 23,252 | 1,152 |
| 34 | New Bern Energy Recovery, Inc. | 86 | 353 | 426 | 13 | 1 |
| 35 | T.E.S Filer City Station LP | 574 | 2,793 | 3,068 | 299 | 0 |
| 36 | | | | | | |
| 37 | TOTAL ACCOUNT 146 | 4,228,430 | 3,440,699,671 | 3,431,540,589 | 13,387,512 | 74,564 |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | It should be noted that column C may | | | | | |
| 43 | reflect activity in the accounts which | | | | | |
| 44 | includes estimates. | | | | | |
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| 77 | | | | | | |
| 78 | | | | | | |
| 79 | | | | | | |
| 80 | | | | | | |
| | TOTAL | 4,228,430 | 3,440,699,671 | 3,431,540,589 | 13,387,512 | 74,564 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|--|---|--|--|
| 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) | 100,405,933 | 117,562,909 | |
| 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) | 31,144,555 | 41,995,196 | |
| 6 | Assigned to - Operations & Maintenance | | | |
| 7 | Production Plant (Estimated) | 30,866,100 | 38,151,349 | |
| 8 | Transmission Plant (Estimated) | 4,273,515 | 6,246,148 | |
| 9 | Distribution Plant (Estimated) | 12,864,034 | 16,191,118 | |
| 10 | Assigned to - Other | | | |
| 11 | TOTAL Account 154 (Enter total of line 5 thru 10) | 79,148,204 | 102,583,811 | |
| 12 | Merchandise (Account 155) | | | |
| 13 | Other Material & Supplies (Account 156) | | | |
| 14 | Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities) | 0 | 0 | |
| 15 | Stores Expense Undistributed (Account 163) | | (13) | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials & Supplies (Per Balance Sheet) | 179,554,137 | 220,146,707 | |

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(Next page is 227A)

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|--|---|--|-------------------------------------|-------------|
| 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 | 100,405,933 | 2,103,002 | 80,354,396 |
| 2 | Received during year | 508,535,455 | 9,592,972 | 411,847,379 |
| 3 | TOTAL | 608,941,388 | 11,695,974 | 492,201,775 |
| 4 | Used during year (specify department) | | | |
| 5 | Electric Dept Gen Plants | 482,452,620 | 9,321,678 | 388,129,235 |
| 6 | Inventory Adjustments | 244,079 | 77,064 | 244,079 |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | Sold or transferred | 8,681,780 | 230,022 | 8,681,780 |
| 16 | TOTAL DISPOSED OF | 491,378,479 | 9,628,764 | 397,055,094 |
| 17 | BALANCE END OF YEAR | 117,562,909 | 2,067,210 | 95,146,681 |

| | | | | | | |
|---|---|--|-------------------------------------|-----------------|-------------|-------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
| PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued) | | | | | | |
| | | | | | | |
| KINDS OF FUEL AND OIL (Continued) | | | | | | |
| Quantity (e) | Cost (f) | Quantity (g) | Cost (h) | Quantity (i) | Cost (j) | Line No. |
| 210,830 | 1,585,621 | 421,967 | 18,236,918 | 2,127 | 228,998 | 1 |
| 7,658,227 | 79,364,161 | 200,968 | 17,323,915 | 0 | 0 | 2 |
| 7,869,057 | 80,949,782 | 622,935 | 35,560,833 | 2,127 | 228,998 | 3 |
| | | | | | | 4 |
| 7,622,765 | 79,003,926 | 222,001 | 15,254,592 | 402 | 64,867 | 5 |
| 0 | 0 | (2,697) | 0 | 33 | 0 | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | 390 | 63,579 | (390) | (63,579) | 15 |
| 7,622,765 | 79,003,926 | 219,694 | 15,318,171 | 45 | 1,288 | 16 |
| 246,292 | 1,945,856 | 403,241 | 20,242,662 | 2,082 | 227,710 | 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) 04/15/09 | Year of Report December 31, 2008 | |
|--|---|--|-------------------------------------|--|

| 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 | | 2009 | |
| | | No. (b) | Amt. (c) | No. (d) | Amt. (e) |
| 1 | Balance - Beginning of Year | 157,593 | 796,536 | 97,272 | 48,600 |
| 2-4 | Acquired During Year: Issued (Less Withheld Allow.) | | | | |
| 5 | Returned by EPA | | | | |
| 6-8 | Purchases/Transfers: | | | | |
| 9 | | | | | |
| 10 | | 1,700 | 1,413,000 | 22,870 | |
| 11 | | | 900 | | 5,400 |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Total | 1,700 | 1,413,900 | 22,870 | 5,400 |
| 16-18 | Relinquished During Year: Charges to Acct. 509 | 121,358 | | | |
| 19 | Other: | | | | |
| 20 | | | | | |
| 21-22 | Cost of Sales/Transfers: | | | | |
| 23 | | 7,504 | 1,652,192 | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total | 7,504 | 1,652,192 | 0 | 0 |
| 29 | Balance - End of Year | 30,431 | 558,244 | 120,142 | 54,000 |
| 30-32 | Sales: | | | | |
| | Net Sales Proceeds (Assoc Co.) | | | | |
| 33 | Net Sales Proceeds (Other) | | | | |
| 34 | Gains | | | | |
| 35 | Losses | | | | |
| | Allowances Withheld | | | | |
| 36 | Balance - Beginning of Year | 1,358 | | 1,358 | |
| 37 | Add: Withheld by EPA | | | | |
| 38 | Deduct: Returned by EPA | | | | |
| 39 | Cost of Sales | 1,358 | | | |
| 40 | Balance - End of Year | | | 1,358 | |
| 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) 04/15/09 | Year of Report December 31, 2008 |
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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. | | | | |
| 2010 | | 2011 | | Future Years | | Totals | | Line No. |
| No. (f) | Amt. (g) | No. (h) | Amt. (i) | No. (j) | Amt. (k) | No. (l) | Amt. (m) | |
| 90,588 | 0 | 94,754 | 0 | 2,396,752 | | 2,836,959 | 845,136 | 1 |
| | | | | | | | | 2-4 |
| | | | | | | | | 5 |
| | | | | | | | | 6-8 |
| | | | | | | | | 9 |
| 18,694 | 14,288 | | | 95,245 | | 138,509 | 1,427,288 | 10 |
| | | | | 169,873 | | 169,873 | 6,300 | 11 |
| | | | | | | | | 12 |
| | | | | | | | | 13 |
| | | | | | | | | 14 |
| 18,694 | 14,288 | 0 | 0 | 265,118 | 0 | 308,382 | 1,433,588 | 15 |
| | | | | | | 121,358 | | 16-18 |
| | | | | | | 0 | 0 | 19 |
| | | | | | | 0 | 0 | 20 |
| | | | | | | 0 | 0 | 21-22 |
| | | 23,675 | | | | 31,179 | 1,652,192 | 23 |
| | | | | | | 0 | 0 | 24 |
| | | | | | | 0 | 0 | 25 |
| | | | | | | 0 | 0 | 26 |
| | | | | | | 0 | 0 | 27 |
| 0 | 0 | 23,675 | 0 | 0 | 0 | 31,179 | 1,652,192 | 28 |
| 109,282 | 14,288 | 71,079 | 0 | 2,661,870 | 0 | 2,992,804 | 626,532 | 29 |
| | | | | | | | | 30-32 |
| | | | | | | | | 33 |
| | | | | | | | | 34 |
| | | | | | | | | 35 |
| | | | | | | | | |
| 1,351 | | 1,351 | | 66,117 | | 71,535 | | 36 |
| | | | | 2,699 | | 2,699 | | 37 |
| | | | | | | 0 | | 38 |
| | | | | 1,350 | | 2,708 | | 39 |
| 1,351 | | 1,351 | | 67,466 | | 71,526 | | 40 |
| | | | | | | | | 41-43 |
| | | | | | | | | 44 |
| | | | | | | | | 45 |
| | | | | | | | | 46 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 228 | 1 | b | Includes: SO2 balance of 15,570 and NOx balance of 5,469 | | |
| 228 | 1 | c | \$323,821 represents cost of 5,469 NOx Allowance for vintage year 2008. | | |
| 228 | 1 | d | Includes: SO2 balance of 97,282 and NOx balance of 7,612 | | |
| 228 | 1 | e | \$0 represents cost of 7,612 NOx allowances for vintage year 2009. | | |
| 229 | 1 | f | Includes: SO2 balance of 109,282 | | |
| 229 | 1 | h | Includes: SO2 balance of 71,079 | | |
| 229 | 1 | j | Includes: SO2 balance of 2,396,752 | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| 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 | Prepaid Real and Personal Property Taxes | 171,900,000 | |
| 2 | Fiscal Year Real and Personal Property Taxes - Electric | 66,909,732 | |
| 3 | PSCR Underrecovery Principal & Interest | 2,790,319 | |
| 4 | Fiscal Year Real and Personal Property Taxes - Gas | 24,060,606 | |
| 5 | Accrued Value Services | 1,605,689 | |
| 6 | Interstate Gas - Pipeline Imbalance | 1,222,807 | |
| 7 | Fiscal Year Real & Personal Property Taxes - Nonutility | 168,320 | |
| 8 | GCR & GCC Underrecovery Principal | 5,341,107 | |
| 9 | | | |
| 10 | | | |
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| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | TOTAL | 273,998,580 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
|---|---|---|--------------------------------------|--|---------------|-------------------------------------|--|
| 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) | | |
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| 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 | | | | | | | |
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| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | TOTAL | 0 | 0 | | 0 | 0 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|--|--|-------------------------------------|
| OTHER REGULATORY ASSETS | | | | | |
| 1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.) | | | 3. Minor items (amounts less than \$50,000) may be grouped by classes. | | |
| 2. For regulatory assets being amortized, show period of amortization in column (a). | | | 4. Give the number and name of the account(s) where each amount is recorded. | | |
| Line No. | Description and Purpose of Other Regulatory Assets (a) | Debits (b) | CREDITS | | Balance at End of Year (e) |
| | | | Account Charged (c) | Amount (d) | |
| 1 | Manufactured Gas Plant Environmental Clean-up | 30,588,095 | 242/253/925 | 12,073,815 | 68,994,778 |
| 2 | AFUDC in Excess of FERC Rate (Life of Related Property) | 0 | 421/407 | 65,606 | 42,782 |
| 3 | Postretirement Benefits (20 yrs. - ending 2011) | 0 | 826/926 | 23,178,600 | 65,286,852 |
| 4 | SFAS 109 Regulatory Asset | 805,320,711 | 410 | 562,467,136 | 266,200,339 |
| 5 | Securitized Regulatory Asset (1) | 0 | 407 | 49,861,000 | 416,352,271 |
| 6 | Incremental Gas Choice | 0 | 407 | 196,797 | 175,477 |
| 7 | Green Power - Implementation Costs (U-13029) | 0 | - | 0 | 311,028 |
| 8 | Palisades Sale Expenses | 87 | 254/426 | 27,510,223 | 0 |
| 9 | PA 141/Enhanced Security Costs (3) | 467,999 | 407 | 7,589,403 | 3,481,356 |
| 10 | FAS 143-ARO Asset | 26,468,073 | 108/230/411 | 19,513,450 | 92,364,446 |
| 11 | Electric Restructuring (4-7) | 1,734,135 | 407/421 | 13,513,910 | 2,455,768 |
| 12 | Gas Storage Field Inventory Loss | 6,591,413 | 164/823 | 4,649,431 | 8,340,926 |
| 13 | Stranded Cost (8) | 4,701,138 | 407 | 1,837,535 | 70,904,152 |
| 14 | B R ISFSI Liability Assumption Cost | 0 | - | 0 | 30,000,000 |
| 15 | SFAS 158 Retirement Benefits | 600,315,272 | 184/228/926 | 66,415,654 | 1,385,029,851 |
| 16 | OPEB Equalization, including Interest (9) | 162,584 | 926 | 3,214,560 | 5,545,065 |
| 17 | Pension Equalization, including Interest (10) | 7,483,504 | 926 | 10,481,594 | 31,122,254 |
| 18 | 10d(4) Regulatory Asset (11) | 33,327,523 | 407 | 85,040,146 | 92,575,446 |
| 19 | Unrecovered Nuc Decomm Costs | 0 | various | 222,898 | 5,988,934 |
| 20 | | | | | |
| 21 | (1) U12505 (14 Years, Ending 2015) | | | | |
| 22 | (2) U-13715 (Costs written off) | | | | |
| 23 | (3) U-14126 (5 Years, Ending 2009) | | | | |
| 24 | (4) U-11955 (4 Years, Ending 2008) | | | | |
| 25 | (5) U-12358 (4 Years, Ending 2008) | | | | |
| 26 | (6) U-12891 (4 Years, Ending 2008) | | | | |
| 27 | (7) U-13340 (4 Years, Ending 2008) | | | | |
| 28 | (8) U-13720 & U-14098 (Amortized until fully recovered) | | | | |
| 29 | (9) U-14347 | | | | |
| 30 | (10) U-14347 | | | | |
| 31 | (11) U-14148 | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | TOTAL | 1,517,160,534 | | 887,831,758 | 2,545,171,725 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
|--|---|---|---------------|---|---------------|-------------------------------------|--|
| 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 | 107,355 | 826,525 | 143 | 269,940 | 663,940 | |
| 2 | Sales of Land & Right of Way | 94,367 | 2,506,511 | various | 2,362,008 | 238,870 | |
| 3 | Karn Coal Reclaimer | 1,361,464 | 5,217,174 | various | 3,089,762 | 3,488,876 | |
| 4 | Zeeland Acquisition Costs | 17,728 | 1,069,554 | 102 | 1,087,282 | - | |
| 5 | CRF II Management Fees | 35,682 | 893,540 | 237 | 894,208 | 35,014 | |
| 6 | Fuel Oil - Campbell 3 | 72,551 | 13,331,322 | 151 | 13,054,864 | 349,009 | |
| 7 | Campbell 3 Crane Failure | (1,155,073) | 3,726,222 | various | 2,571,149 | - | |
| 8 | Severe Storm Costs | 0 | 20,580,616 | various | 17,625,904 | 2,954,712 | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | Minor items (items <\$50,000) | 2,597 | 4,855,774 | various | 4,858,343 | 28 | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
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| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | Misc. Work in Progress | | | | | | |
| 38 | TOTAL | 536,671 | 53,007,238 | | 45,813,460 | 7,730,449 | |

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 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|--|---|--|--|
| 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 | 726,120,656 | 194,140,301 | 230,640,801 |
| 3 | State | 0 | 0 | 0 |
| 4 | TOTAL Electric (Enter total of lines 2 & 3) | 726,120,656 | 194,140,301 | 230,640,801 |
| 5 | Gas | | | |
| 6 | Federal | 538,785,352 | 58,090,655 | 119,817,413 |
| 7 | State | 0 | 0 | 0 |
| 8 | TOTAL Gas (Enter total of lines 6&7) | 538,785,352 | 58,090,655 | 119,817,413 |
| 9 | Other (Nonutility) | | | |
| 10 | Federal | 5,791,571 | 0 | 0 |
| 11 | State | 0 | 0 | 0 |
| 12 | TOTAL Other (Enter total of lines 10&11) | 5,791,571 | 0 | 0 |
| 13 | TOTAL (Account 190) (Enter total of lines 4, 8 & 12) | 1,270,697,579 | 252,230,956 | 350,458,214 |
| 14 | Classification of Total: | | | |
| 15 | Federal Income Tax | 1,270,697,579 | 252,230,956 | 350,458,214 |
| 16 | State Income Tax | 0 | 0 | 0 |
| 17 | Local Income Tax | 0 | 0 | 0 |
| NOTES - See page 234A.1, 234A.2, 234A.3, 234B.1, 234B.2 and 234B.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) 04/15/09 | | Year of Report December 31, 2008 | |
| 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 |
| | | | 107,922,641 | | 110,530,302 | 765,228,817 | 2 |
| | | | | | 224,384,122 | 224,384,122 | 3 |
| 0 | 0 | | 107,922,641 | | 334,914,424 | 989,612,939 | 4 |
| | | | | | | | 5 |
| | | | 35,284,751 | | 42,506,445 | 607,733,804 | 6 |
| | | | | | 83,214,522 | 83,214,522 | 7 |
| 0 | 0 | | 35,284,751 | | 125,720,967 | 690,948,326 | 8 |
| | | | | | | | 9 |
| 22,829,123 | 14,336,397 | | 489,213 | | 1,782,482 | (1,407,886) | 10 |
| 1,427,176 | 804,031 | | (380,204) | | 1,118,168 | 875,227 | 11 |
| 24,256,299 | 15,140,428 | | 109,009 | | 2,900,650 | (532,659) | 12 |
| 24,256,299 | 15,140,428 | | 143,316,401 | | 463,536,041 | 1,680,028,606 | 13 |
| | | | | | | | 14 |
| 22,829,123 | 14,336,397 | | 143,696,605 | | 154,819,229 | 1,371,554,735 | 15 |
| 1,427,176 | 804,031 | | (380,204) | | 308,716,812 | 308,473,871 | 16 |
| 0 | 0 | | 0 | | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|--|---|---|--|
| 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) |
| 18 | Electric - Federal (Detail of Line 2) | | | |
| 19 | Accretion - Options Payable | 189,073 | 191,572 | 2,499 |
| 20 | Aetna Reserve | 685,691 | 29,241 | 112,386 |
| 21 | AFUDC Excess FERC - Electric | 0 | 35,499 | 63,665 |
| 22 | ARO Liability | 0 | 0 | 26,489 |
| 23 | Bad Debt Expense | 2,232,678 | 38,255 | 1,851,379 |
| 24 | Big Rock Decommissioning Costs | 77,670 | 0 | 0 |
| 25 | CATV Deferred Revenue | 502,402 | 879,302 | 1,197,961 |
| 26 | Campbell 3 Deferred Revenue | 22,010 | 78,969 | 288,233 |
| 27 | Swap Agreement - Deferred Gain | 432,537 | 0 | 0 |
| 28 | Clean Air Allowances | 7,673,408 | 7,855,659 | 182,251 |
| 29 | Contract Guarantees - FIN 45 | 40,334 | 63,049 | 81,981 |
| 30 | Contributions in Aid of Construction | 12,788,104 | 0 | 0 |
| 31 | Deferred AMT | 5,184,108 | 5,160,417 | 0 |
| 32 | Deferred Compensation | 672,694 | 520,891 | 59,753 |
| 33 | EISP & SFAS 158 OCI | 102,722 | 3,327 | 0 |
| 34 | EICP | 3,212,948 | 2,368,500 | 2,429,578 |
| 35 | Electric System Operator Retention | 316,386 | 316,386 | 0 |
| 36 | Environmental Remediation | 35,000 | 0 | 0 |
| 37 | FIN 48 Interest Expense | 0 | 0 | 206,597 |
| 38 | Fixed Price Fuel Contract | 0 | 0 | 177,253 |
| 39 | Fly Ash Trust Fund | 269,120 | 0 | 17,305 |
| 40 | Hedging Gains/Loss-LPS Barclays Contract | 0 | 18,280 | 0 |
| 41 | Injuries & Damages | 4,935,459 | 1,159,629 | 1,039,890 |
| 42 | Ludington Settlement | 0 | 411,262 | 401,983 |
| 43 | MSBT Reserve | 3,817,114 | 0 | 266,560 |
| 44 | NOL Carryforward - Electric | 80,222,957 | 27,776,447 | 0 |
| 45 | OPEB Obligation | 141,097,311 | 2,683,143 | 81,385,693 |
| 46 | OPEB 401(h) Contribution | 0 | 11,677,447 | 0 |
| 47 | Outside Services - Audit Accrual | 220,511 | 259,644 | 208,243 |
| 48 | Palisades Decommissioning Costs | 0 | 20,670 | 0 |
| 49 | Palisades Sale - Regulatory Liability | 106,237,764 | 101,468,067 | 37,089,064 |
| 50 | Payroll Tax Accrued | 437,564 | 337,523 | 464,735 |
| 51 | Pension Accrued | 95,454,281 | 9,345,208 | 79,807,001 |
| 52 | Pension - SERP | 9,812,216 | 12,554 | 854,604 |
| 53 | Pension - SERP SFAS 115&158 OCI | 4,601,971 | 0 | 0 |
| 54 | PSCR Contingency | 13,110,448 | 2,900,202 | 753,533 |
| 55 | Real & Personal Property Taxes | 0 | 15,002,290 | 12,851,133 |
| 56 | Renewable Energy Resources | 1,963,682 | 1,124,542 | 3,019,359 |
| 57 | Reserve Cap Deferred Revenue | 968,315 | 0 | 894,854 |
| 58 | Sales & Use Tax Reserve | 2,105,741 | 0 | 372,890 |
| 59 | Savings Plan - Rabbi Trust | 284,991 | 36,596 | 23,770 |
| 60 | Sec 263A Adj Fuel Supply Inventory | 0 | 2,165,102 | 0 |
| 61 | SERP Impairment | 0 | 0 | 3,920,411 |
| 62 | SRS Supplemental Program & SFAS 158 OCI | 1,850,303 | 86,389 | 17,627 |
| 63 | Tax Interest During Construction | 9,380,430 | 0 | 0 |
| 64 | Vacation Pay Accrual | 2,198,021 | 0 | 340,726 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | | |
|---|---|--|-------------------------------------|---------------------|---------------|----------------------------------|-------------|
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued) | | | | | | | |
| 3. If more space is needed, use separate pages as required. | | | | | | | |
| 4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other . | | | | | | | |
| 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) | | |
| | | | | | | | 18 |
| | | | | | | 0 | 19 |
| | | | | | | 768,836 | 20 |
| | | | | 283 | 2,729,652 | 2,757,818 | 21 |
| | | | | | | 26,489 | 22 |
| | | | | | | 4,045,802 | 23 |
| | | 283 | 77,670 | | | 0 | 24 |
| | | | | | | 821,061 | 25 |
| | | | | | | 231,274 | 26 |
| | | 283 | 126,326 | | | 306,211 | 27 |
| | | | | | | 0 | 28 |
| | | | | | | 59,266 | 29 |
| | | 282 | 12,788,104 | | | 0 | 30 |
| | | | | | | 23,691 | 31 |
| | | | | | | 211,556 | 32 |
| | | 219 | 3,371 | 216 | 723 | 96,747 | 33 |
| | | | | | | 3,274,026 | 34 |
| | | | | | | 0 | 35 |
| | | | | | | 35,000 | 36 |
| | | | | 216 | 862,851 | 1,069,448 | 37 |
| | | | | | | 177,253 | 38 |
| | | | | | | 286,425 | 39 |
| | | | | | | (18,280) | 40 |
| | | | | | | 4,815,720 | 41 |
| | | | | 283 | 484,535 | 475,256 | 42 |
| | | | | | | 4,083,674 | 43 |
| | | | | | | 52,446,510 | 44 |
| | | 191/286 | 37,495,608 | 216 | 880,430 | 183,184,683 | 45 |
| | | | | | | (11,677,447) | 46 |
| | | | | | | 169,110 | 47 |
| | | | | | | (20,670) | 48 |
| | | | | | | 41,858,761 | 49 |
| | | | | | | 564,776 | 50 |
| | | 190/283 | 14,822,386 | 216 | 1,060,238 | 152,153,926 | 51 |
| | | | | 216 | 98,284 | 10,752,550 | 52 |
| | | 219 | 2,579,846 | | | 2,022,125 | 53 |
| | | | | | | 10,963,779 | 54 |
| | | | | 283 | 4,027,093 | 1,875,936 | 55 |
| | | | | | | 3,858,499 | 56 |
| | | | | | | 1,863,169 | 57 |
| | | | | | | 2,478,631 | 58 |
| | | | | | | 272,165 | 59 |
| | | | | 283 | 1,413,543 | (751,559) | 60 |
| | | | | | | 3,920,411 | 61 |
| | | 219 | 62,060 | 216 | 13,015 | 1,732,496 | 62 |
| | | 282 | 9,380,430 | | | 0 | 63 |
| | | | | | | 2,538,747 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|---|--|
| 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) |
| | Electric - Federal (Detail of Line 2 - Continued) | | | |
| 65 | Voluntary Severance | 120,014 | 114,239 | 231,395 |
| 66 | SFAS 109-Accumulated DFIT Benefit-Property&ITC | 138,362,019 | | |
| 67 | SFAS 109-Accumulated DFIT Benefit-Nonproperty | 0 | | |
| 68 | SFAS 109-Accumulated DFIT Benefit-Reg Tax Lia | 74,502,659 | | |
| 69 | Total Electric - Federal | 726,120,656 | 194,140,301 | 230,640,801 |
| 70 | | | | |
| 71 | Electric - State (Detail of Line 3 - Continued) | | | |
| 72 | SFAS 109-Accumulated Def Tax Benefit-MBT Contra | 0 | | |
| 73 | SFAS 109-Accumulated Def Tax Benefit-MBT | 0 | | |
| 74 | Deferred MBT - OCI | 0 | | |
| 75 | Total Electric - State | 0 | 0 | 0 |
| 76 | | | | |
| 77 | Total Electric | 726,120,656 | 194,140,301 | 230,640,801 |
| 78 | Gas - Federal (Detail of Line 6) | | | |
| 79 | Aetna Reserve | 416,794 | 15,744 | 75,647 |
| 80 | AFUDC Excess FERC - Gas | 0 | 7,498 | 84,137 |
| 81 | ANR/CE Otisville Agreement | 148,750 | 148,750 | 148,750 |
| 82 | ARO Liability | 0 | 5 | 0 |
| 83 | Bad Debt Expense | 3,384,971 | 42,931 | 860,457 |
| 84 | Contributions in Aid of Construction | 12,121,135 | 0 | 0 |
| 85 | Chase/Manhattan Swap Agreement - Deferred Gain | 195,643 | | |
| 86 | Contract Guarantee | 24,623 | 39,147 | 40,691 |
| 87 | Deferred AMT | 1,969,346 | 1,963,472 | 0 |
| 88 | Deferred Compensation | 646,315 | 337,251 | 129,847 |
| 89 | Deferred Revenue-Appliance Service Program | 286,472 | 51,165 | 0 |
| 90 | EISP Accrued | 110,182 | 1,321 | 3,134 |
| 91 | EISP - SFAS 158 OCI | (5,628) | 0 | 0 |
| 92 | EICP | 1,705,683 | 1,324,462 | 1,087,030 |
| 93 | FIN 48 Interest Expense | 0 | 0 | 87,720 |
| 94 | Fixed Price Fuel Contract | 0 | 0 | 118,168 |
| 95 | Gas Inventory Capitalization | 10,991,406 | 0 | 0 |
| 96 | Gas Inventory Linepack | 3,185,716 | 0 | 225,889 |
| 97 | Gas Title Tracking | 700,000 | 675,678 | 0 |
| 98 | GCR Underrecovery | 0 | 1,364,932 | 0 |
| 99 | Injuries & Damages | 3,191,616 | 803,258 | 813,911 |
| 100 | Insurance Recovery - MGP | 2,707,438 | 665,798 | 0 |
| 101 | MGP-Reg Liability-Environmental Remediation | 4,209,757 | 904,167 | 8,537,896 |
| 102 | MSBT Reserve | 1,792,686 | 0 | 125,440 |
| 103 | NOL Carryforward - Gas | 47,136,969 | 16,320,734 | 0 |
| 104 | OPEB Obligation | 81,005,571 | 1,444,770 | 44,114,659 |
| 105 | OPEB 401(h) Contribution | 0 | 5,930,806 | 0 |
| 106 | Outside Service - Audit Expense | 211,864 | 232,039 | 200,076 |
| 107 | Payroll Tax Accrued | 203,924 | 166,243 | 235,898 |
| 108 | Pension - Accrued | 65,828,697 | 20,730,811 | 55,569,725 |
| 109 | Pension - SERP | 4,213,591 | 6,183 | 420,663 |
| 110 | Pension - SERP SFAS 115 & 158 OCI | 2,165,633 | 0 | 0 |
| 111 | Real & Personal Property Tax Fiscal Adj-Current | 0 | 4,755,867 | 4,626,006 |
| 112 | Sales & Use Tax Reserve | 1,052,661 | 0 | 159,809 |
| 113 | Savings Plan - Rabbi Trust | 135,749 | 18,025 | 17,917 |
| 114 | SERP Impairment | 0 | 0 | 1,930,949 |
| 115 | SRS Supplemental Payment & SFAS 158 OCI | 891,569 | 66,560 | 30,286 |
| 116 | Tax Interest During Construction | 1,665,301 | 0 | 0 |
| 117 | Vacation Pay Accrual | 1,082,608 | 0 | 58,737 |
| 118 | Voluntary Severance | 67,263 | 73,038 | 113,971 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
|--|--|---|---------------|--|---------------|-------------------------------------|-------------|
| 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 Other (Detail of Line 2 - Continued) | | | | | | | |
| | | | | | | 237,170 | 65 |
| | | | | 286 | 56,630,474 | 194,992,493 | 66 |
| | | 286 | 30,586,840 | | | (30,586,840) | 67 |
| | | | | 286 | 42,329,464 | 116,832,123 | 68 |
| 0 | 0 | | 107,922,641 | | 110,530,302 | 765,228,817 | 69 |
| | | | | | | | 70 |
| | | | | | | | 71 |
| | | | | 285 | 216,982,369 | 216,982,369 | 72 |
| | | | | 286 | 6,927,575 | 6,927,575 | 73 |
| | | | | 219 | 474,178 | 474,178 | 74 |
| 0 | 0 | | 0 | | 224,384,122 | 224,384,122 | 75 |
| | | | | | | | 76 |
| 0 | 0 | | 107,922,641 | | 334,914,424 | 989,612,939 | 77 |
| | | | | | | | 78 |
| | | | | | | 476,697 | 79 |
| | | | | 283 | 202,740 | 279,379 | 80 |
| | | | | | | 148,750 | 81 |
| | | | | | | (5) | 82 |
| | | | | | | 4,202,497 | 83 |
| | | 282 | 12,121,135 | | | 0 | 84 |
| | | 283 | 50,569 | | | 145,074 | 85 |
| | | | | | | 26,167 | 86 |
| | | | | | | 5,874 | 87 |
| | | | | | | 438,911 | 88 |
| | | | | | | 235,307 | 89 |
| | | | | | | 111,995 | 90 |
| | | 219 | 1,675 | | | (7,303) | 91 |
| | | | | | | 1,468,251 | 92 |
| | | | | 216 | 327,129 | 414,849 | 93 |
| | | | | | | 118,168 | 94 |
| | | | | | | 10,991,406 | 95 |
| | | | | | | 3,411,605 | 96 |
| | | | | | | 24,322 | 97 |
| | | | | | | (1,364,932) | 98 |
| | | | | | | 3,202,269 | 99 |
| | | | | | | 2,041,640 | 100 |
| | | | | | | 11,843,486 | 101 |
| | | | | | | 1,918,126 | 102 |
| | | | | | | 30,816,235 | 103 |
| | | 191/286 | 20,189,940 | 216 | 474,435 | 103,959,955 | 104 |
| | | | | | | (5,930,806) | 105 |
| | | | | | | 179,901 | 106 |
| | | | | | | 273,579 | 107 |
| | | | | 190/216 | 1,867,245 | 102,534,856 | 108 |
| | | | | 216 | 48,410 | 4,676,481 | 109 |
| | | 219 | 1,226,902 | | | 938,731 | 110 |
| | | | | 283 | 618,476 | 488,615 | 111 |
| | | | | | | 1,212,470 | 112 |
| | | | | | | 135,641 | 113 |
| | | | | | | 1,930,949 | 114 |
| | | 219 | 29,229 | 216 | 6,410 | 832,476 | 115 |
| | | 282 | 1,665,301 | | | 0 | 116 |
| | | | | | | 1,141,345 | 117 |
| | | | | | | 108,196 | 118 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|---|--|
| 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) |
| | Gas - Federal (Detail of Line 6 - Continued) | | | |
| 119 | SFAS 109-Accumulated DFIT Benefit-Property&ITC | 185,471,681 | 0 | 0 |
| 120 | SFAS 109-Accumulated DFIT Benefit-Nonproperty | 0 | 0 | 0 |
| 121 | SFAS 109-Accumulated DFIT Benefit-Reg Tax Lia | 99,869,366 | 0 | 0 |
| 122 | Total Gas - Federal | 538,785,352 | 58,090,655 | 119,817,413 |
| 123 | | | | |
| 124 | Gas - State (Detail of Line 7) | | | |
| 125 | SFAS 109-Accumulated Def Tax Benefit-MBT Contra | 0 | | |
| 126 | SFAS 109-Accumulated Def Tax Benefit-MBT | 0 | | |
| 127 | Deferred MBT - OCI | 0 | | |
| 128 | Total Gas - State | 0 | 0 | 0 |
| 129 | | | | |
| 130 | Total Gas | 538,785,352 | 58,090,655 | 119,817,413 |
| 131 | Other - Federal (Detail of Line 10) | | | |
| 132 | Aetna Reserve | 0 | | |
| 133 | Bad Debt Expense | 26,979 | | |
| 134 | Capital Loss Carryforward | 6,909,340 | | |
| 135 | Swap Agreement - Deferred Gain | 32,500 | | |
| 136 | CP Foundation | 28,958 | | |
| 137 | Contribution Carryover | 1,183,596 | | |
| 138 | Deferred AMT | 1,329,671 | | |
| 139 | Disposition of Subs - Nuclear Services | 0 | | |
| 140 | EICP | 300,294 | | |
| 141 | FIN 48 Interest Expense | 0 | | |
| 142 | General Business Credit | 3,984 | | |
| 143 | Income from Partnerships | 0 | | |
| 144 | MBT / MGR Contra Federal Offset | 0 | | |
| 145 | MGR DTA Federal Offset | 0 | | |
| 146 | MCV Land Rent | 61,583 | | |
| 147 | NOL Carryforward - Other | (5,037,751) | | |
| 148 | PSCR Contingency - Interest | 952,417 | | |
| 149 | Real & Personal Property Tax Fiscal Adj-Current | 0 | | |
| 150 | Restricted Stock - DTA W/O | 0 | | |
| 151 | SERP Plan Assets - Interest Income | 0 | | |
| 152 | Total Other - Federal | 5,791,571 | 0 | 0 |
| 153 | | | | |
| 154 | Other - State (Detail of Line 11) | | | |
| 155 | MBT Contra DTA | 0 | | |
| 156 | MBT Timing Differences DTA | 0 | | |
| 157 | Total Other - State | 0 | 0 | 0 |
| 158 | | | | |
| 159 | Total Other | 5,791,571 | 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) 04/15/09 | Year of Report December 31, 2008 | | | | |
|--|---|--|-------------------------------------|---------------------|---------------|----------------------------------|-------------|
| ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued) | | | | | | | |
| 3. If more space is needed, use separate pages as required. | | | | | | | |
| 4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other. | | | | | | | |
| 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 - Continued) | | | | | | | |
| | | | | 286 | 9,893,851 | 195,365,532 | 119 |
| | | | | 191/286 | 242,619 | 242,619 | 120 |
| | | | | 286 | 28,825,130 | 128,694,496 | 121 |
| 0 | 0 | | 35,284,751 | | 42,506,445 | 607,733,804 | 122 |
| | | | | | | | 123 |
| | | | | | | | 124 |
| | | | | 285 | 80,451,725 | 80,451,725 | 125 |
| | | | | 286 | 2,542,048 | 2,542,048 | 126 |
| | | | | 219 | 220,749 | 220,749 | 127 |
| 0 | 0 | | 0 | | 83,214,522 | 83,214,522 | 128 |
| | | | | | | | 129 |
| 0 | 0 | | 35,284,751 | | 125,720,967 | 690,948,326 | 130 |
| | | | | | | | 131 |
| 3,705 | 61,339 | | | | | 57,634 | 132 |
| 61,344 | 6,306 | 190 | 1,630 | | | (29,689) | 133 |
| 6,909,340 | 0 | | | | | 0 | 134 |
| 841 | 841 | 190/283 | 15,051 | | | 17,449 | 135 |
| 918 | 15,206 | 190 | 1,750 | | | 41,496 | 136 |
| 1,183,596 | 0 | | | | | 0 | 137 |
| 741,577 | 0 | | | | | 588,094 | 138 |
| 4,489,302 | 4,491,726 | | | | | 2,424 | 139 |
| 284,058 | 64,574 | 190 | 18,137 | | | 62,673 | 140 |
| (18,466) | 0 | | | | | 18,466 | 141 |
| 0 | 18,006 | | | | | 21,990 | 142 |
| 4,006 | 242 | | | | | (3,764) | 143 |
| 0 | 0 | 190/283 | 391,359 | | | (391,359) | 144 |
| 22,413 | 2,169 | | | 190 | 36,659 | 16,415 | 145 |
| 6,613 | 399 | 190 | 3,720 | | | 51,649 | 146 |
| 3,618,514 | 9,155,560 | | | | | 499,295 | 147 |
| 90,223 | 267,080 | 190 | 57,522 | | | 1,071,752 | 148 |
| 32,097 | 32,251 | 190 | 44 | 283 | 722 | 832 | 149 |
| 1,745,101 | 0 | | | 234 | 1,745,101 | 0 | 150 |
| 3,653,941 | 220,698 | | | | | (3,433,243) | 151 |
| 22,829,123 | 14,336,397 | | 489,213 | | 1,782,482 | (1,407,886) | 152 |
| | | | | | | | 153 |
| | | | | | | | 154 |
| | | | | 190/283 | 1,118,168 | 1,118,168 | 155 |
| 1,427,176 | 804,031 | | (380,204) | | | (242,941) | 156 |
| 1,427,176 | 804,031 | | (380,204) | | 1,118,168 | 875,227 | 157 |
| | | | | | | | 158 |
| 24,256,299 | 15,140,428 | | 109,009 | | 2,900,650 | (532,659) | 159 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|---|---|--|--|-------------------------------------|
| 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 | <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 | | | 67,700,000 | (3,191,832) | |
| 9 | Refunded by Pollution Control Revenue Refunding Bond Series '93A due 2010 | | | | |
| 10 | Covert Township, Series A - Due 2003 | 8-1-93 | 11,100,000 | (69,344) | |
| 11 | Charter Township of Hampton, Series A - Due 2004 | 8-1-93 | 8,900,000 | (74,999) | |
| 12 | Township of Port Sheldon, Series B - Due 1993-2007 | 8-1-93 | 7,900,000 | (134,590) | |
| 13 | Cost of Issuing Pollution Control Revenue Refunding Bond due 2010 | | | (439,712) | |
| 14 | | | 27,900,000 | (718,645) | |
| 15 | Refunded by Pollution Control Revenue Refunding Bond Series '93B due 2010 | | | | |
| 16 | Covert Township, Series A - Due 2003 | 8-1-93 | 11,900,000 | (74,564) | |
| 17 | Charter Township of Hampton, Series A - Due 2004 | 8-1-93 | 9,600,000 | (80,644) | |
| 18 | Township of Port Sheldon, Series B - Due 1993-2007 | 8-1-93 | 8,500,000 | (144,720) | |
| 19 | Cost of Issuing Pollution Control Revenue Refunding Bond due 2010 | | | (633,292) | |
| 20 | | | 30,000,000 | (933,220) | |
| 21 | Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035 | | | | |
| 22 | Cost of Issuing Pollution Control Revenue Refunding Bond due 2010 | | | 35,000,000 (2,364,093) | |
| 23 | <u>First Mortgage Bonds</u> | | | | |
| 24 | Refunded by 5.00% FMB due 2015 | | | | |
| 25 | 7-3/8% FMB due 2023 | 12-8-04 | 207,700,000 | (18,694,148) | |
| 26 | Refunded by 6-7/8% due 3/1/18 | | | | |
| 27 | 7.5% FMB due 2001 | 9-18-98 | 57,164,000 | (554,491) | |
| 28 | Refunded by 6-7/8% due 3/1/18 | | | | |
| 29 | 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) 04/15/09 | Year of Report December 31, 2008 |
| UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued) | | | |
| 4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1, | | Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit. | |
| Balance Beginning of Year (e) | Debits During Year (f) | Credits During Year (g) | Balance End of Year (h) |
| | | | 1 |
| | | | 2 |
| 159,133 | | 14,492 | 144,641 |
| 91,815 | | 8,361 | 83,454 |
| 195,353 | | 17,790 | 177,563 |
| 218,658 | | 19,913 | 198,745 |
| 0 | 605,474 | 55,139 | 550,335 |
| 664,959 | 605,474 | 115,695 | 1,154,738 |
| | | | 9 |
| 7,325 | | 2,534 | 4,791 |
| 8,017 | | 2,773 | 5,244 |
| 15,511 | | 5,366 | 10,145 |
| 0 | 439,712 | 152,103 | 287,609 |
| 30,853 | 439,712 | 162,776 | 307,789 |
| | | | 15 |
| 11,587 | | 2,928 | 8,659 |
| 12,571 | | 3,180 | 9,391 |
| 22,997 | | 5,869 | 17,128 |
| 264,902 | | 112,846 | 152,056 |
| 312,057 | 0 | 124,823 | 187,234 |
| | | | 21 |
| 0 | 2,364,093 | 65,467 | 2,298,626 |
| | | | 23 |
| | | | 24 |
| 13,222,690 | | 1,823,819 | 11,398,871 |
| | | | 26 |
| 210,050 | | 20,493 | 189,557 |
| | | | 28 |
| 258,814 | | 25,250 | 233,564 |
| | | | 29 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|--|---|--|---------------------------------------|-----------------------------|
| UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) | | | | |
| 1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue. | | 2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts. | | |
| Line No. | Designation of Long-Term Debt (a) | Date Reacquired (b) | Princ. Amt. Of Debt Reacquired (c) | Net Gain or Net Loss (d) |
| 1 | Refunded by 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 | | | |
| 4 | Long-term bank loan due July 2004 | 5-16-03 | 100,000,000 | |
| 5 | Long-term bank loan due July 2004 | 6-2-03 | 150,000,000 | (7,245,805) |
| 6 | Long-term bank loan due July 2004 | 8-29-03 | 200,000,000 | (2,241,188) |
| 7 | Refunded by 4.4% due 2009, 5.0% due 2012 and 5.5% due 2016 | | | |
| 8 | Long-term bank loan due March 2009 | 8-12-04 | 140,000,000 | (4,577,688) |
| 9 | 6.5% Senior note due 2018 | 8-12-04 | 141,000,000 | (9,604,074) |
| 10 | 6.0% Senior note due 2005 | 8-12-04 | 300,000,000 | (4,802,375) |
| 11 | Refunded by 5.65% due 2020 and 5.65% due 2035 | | | |
| 12 | 6.25% Senior notes due 2006 | 3-24-05 | 332,500,000 | (10,690,959) |
| 13 | 6.5% Senior IQ notes due 2028 | 4-13-05 | 200,000,000 | (17,583,846) |
| 14 | Refunded by 5.15% due 2017 and 5.80% due 2035 | | | |
| 15 | Long-term bank term loan | 1-25-05 | 60,000,000 | (33,952) |
| 16 | Long-term debt - related parties (TOPrS I) | 2-25-05 | 73,000,000 | (1,236,385) |
| 17 | Long-term debt - related parties (TOPrS II) | 2-25-05 | 124,000,000 | (3,056,790) |
| 18 | Long-term debt - related parties (TOPrS III) | 1-24-05 | 180,000,000 | (18,938) |
| 19 | Long-term debt - related parties (TOPrS IV) | 2-6-06 | 128,866,000 | (6,114,338) |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | 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, 2008 |
| | (2) <input type="checkbox"/> A Resubmission | 04/15/09 | |

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 |
| 11,227,204 | | 2,806,801 | 8,420,403 | 2 |
| | | | | 3 |
| | | | 0 | 4 |
| 2,501,528 | | 1,035,115 | 1,466,413 | 5 |
| 895,828 | | 310,467 | 585,361 | 6 |
| | | | | 7 |
| 2,687,190 | | 567,832 | 2,119,358 | 8 |
| 5,637,776 | | 1,191,323 | 4,446,453 | 9 |
| 2,819,086 | | 595,702 | 2,223,384 | 10 |
| | | | | 11 |
| 8,740,091 | | 708,656 | 8,031,435 | 12 |
| 15,716,369 | | 1,123,725 | 14,592,644 | 13 |
| | | | | 14 |
| 25,913 | | 2,827 | 23,086 | 15 |
| 943,643 | | 102,943 | 840,700 | 16 |
| 2,336,842 | | 254,928 | 2,081,914 | 17 |
| 17,506 | | 638 | 16,868 | 18 |
| 5,719,278 | | 206,095 | 5,513,183 | 19 |
| | | | | 20 |
| | | | | 21 |
| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| 73,967,677 | | | 66,131,581 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|--------------------------------------|--|-------------------------------------|
| 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 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 | 100.00 | | |
| 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 | Total Preferred Stock | 23,500,000 | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | * Stock held by parent company, CMS | | | | |
| 12 | Energy Corporation | | | | |
| 13 | | | | | |
| 14 | ** New York Stock Exchange | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
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| 34 | | | | | |

| | | | | | | |
|--|---|--|-------------------------------------|-----------------------------------|---------------|-------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
| 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 |
| 441,599 | 44,159,900 | | | | | 8 |
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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) 04/15/09 | Year of Report December 31, 2008 |
|---|--|---|--|-------------------------------------|
| 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 | | | | |
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| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 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) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| 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 form Stockholders: | | |
| 3 | Cash Infusions-CMS Energy-Prior to 2007 | 1,448,198,250 | |
| 4 | CMS Engineering Stock-Prior to 2007 | 81,351 | |
| 5 | Cash Infusions-CMS Energy-May 2007 | 400,000,000 | |
| 6 | Cash Infusions-CMS Energy-June 2007 | 250,000,000 | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | Subtotal - 208 | 2,098,279,601 | |
| 11 | | | |
| 12 | Account 209 - None | | |
| 13 | | | |
| 14 | Account 210 | | |
| 15 | Gain on Reacquired Capital Stock-Prior to 2007 | 20,440,268 | |
| 16 | | | |
| 17 | Account 211 | | |
| 18 | Paid-in-Capital - Prior to 2007 | 293,744 | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
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| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | TOTAL | 2,119,013,613 | |

| 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) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| 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 | | |
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| 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) 04/15/09 | Year of Report December 31, 2008 |
| 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 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>First Mortgage Bonds issued in 2008</u> | | | |
| 5.65% FMB due 9-15-18 | 247,417,500 | 1,955,864 | (250,000,000) |
| 6.125% FMB due 3-15-19 | 347,480,000 | 2,565,391 | (350,000,000) |
| <u>First Mortgage Bonds paid down in 2008</u> | | | |
| 5.65% FMB due 4-45-35 | (3,258,000) | (158,969) | 3,258,000 |
| 4.25% FMB due 4-15-08 | (249,500,000) | | 249,500,000 |
| <u>Other Long Term Debt</u> | | | |
| DOE SNF Disposal Contract (1) Sr Note 6 3/8 due 2/08 | 3,175,331 (159,239,000) | | |
| <u>Other Debt Retired, Issued or Paid Down</u> | | | |
| \$67.7M PCRB | (67,700,000) | | |
| \$27.9M PCRB | (27,900,000) | (44,701) | |
| \$67.7M PCRB | 67,700,000 | 497,046 | |
| \$27.9M PCRB | 27,900,000 | 352,435 | |
| <u>Debt Refinanced</u> | | | |
| \$35M PCRB | | 244,692 | |
| TOTAL | 186,075,831 | 5,411,758 | (347,242,000) |

(1) Account debited is interest expense.

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

| 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</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) | | | | | | | |
|--|---------------------------------------|--|--|--|------------------------------------|---|------------------------------------|
| 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 |
| | | | 957,500 245,000 | | | (558,676) | |
| (3,175,331) 159,239,000 | | | | | | | |
| 67,700,000 27,900,000 | | | | | | | |
| (67,700,000) (27,900,000) | | | | | | 44,701 | |
| | | | | | | 2,310,616 | |
| 156,063,669 | | | 1,202,500 | | - | 1,796,641 | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|--|--|---|
| 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 | 4.25% Series A, Due 2008 | 250,000,000 | 1,805,067 |
| 3 | | | 570,000 D |
| 4 | | | 12,954,466 |
| 5 | 5.375% Series B, Due 2013 | 375,000,000 | 2,805,845 |
| 6 | | | 1,788,750 D |
| 7 | | | 19,431,699 |
| 8 | 4% Series E, Due 2010 | 250,000,000 | 1,871,930 |
| 9 | | | 1,247,500 D |
| 10 | | | 7,245,805 |
| 11 | 4.8% Series G, Due 2009 | 200,000,000 | 1,436,938 |
| 12 | | | 454,000 D |
| 13 | | | 1,120,594 |
| 14 | 6.0% Series I, Due 2014 | 200,000,000 | 1,536,904 |
| 15 | | | 318,000 D |
| 16 | | | 1,120,594 |
| 17 | 4.40% Series K, Due 2009 | 150,000,000 | 1,022,407 |
| 18 | | | 19,500 D |
| 19 | | | 3,559,526 |
| 20 | 5.00% Series L, Due 2012 | 300,000,000 | 2,093,597 |
| 21 | | | 315,000 D |
| 22 | | | 7,119,052 |
| 23 | 5.50% Series M, Due 2016 | 350,000,000 | 2,602,217 |
| 24 | | | 1,669,500 D |
| 25 | | | 8,305,560 |
| 26 | 5.00%, Due 2015 | 225,000,000 | 1,580,164 |
| 27 | | | 375,750 D |
| 28 | | | 18,694,148 |
| 29 | 5.15%, Due 2017 | 250,000,000 | 1,974,816 |
| 30 | | | 1,100,000 D |
| 31 | | | 4,332,127 |
| 32 | | | |
| 33 | TOTAL | 4,868,792,000 | 173,333,991 |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

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

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

| Nominal Date of Issue (d) | Date of Maturity (e) | AMORTIZATION PERIOD | | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---------------------------|----------------------|---------------------|-------------|---|---------------------------------|----------|
| | | Date From (f) | Date To (g) | | | |
| | | | | | | 1 |
| 4/30/2003 | 4/15/2008 | 4/30/2003 | 4/15/2008 | | 3,092,760 | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| 4/30/2003 | 4/15/2013 | 4/30/2003 | 4/15/2013 | 375,000,000 | 20,212,240 | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 5/23/2003 | 5/15/2010 | 5/23/2003 | 5/15/2010 | 250,000,000 | 10,027,778 | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| 8/26/2003 | 2/17/2009 | 8/26/2003 | 2/17/2009 | 200,000,000 | 9,626,667 | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| 8/26/2003 | 2/15/2014 | 8/26/2003 | 2/15/2014 | 200,000,000 | 12,033,333 | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| 8/17/2004 | 8/15/2009 | 8/17/2004 | 8/15/2009 | 150,000,000 | 6,618,333 | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| 8/17/2004 | 8/15/2012 | 8/17/2004 | 8/15/2012 | 300,000,000 | 15,041,667 | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| 8/17/2004 | 8/15/2016 | 8/17/2004 | 8/15/2016 | 350,000,000 | 19,303,472 | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| 12/13/2004 | 3/15/2015 | 12/13/2004 | 3/15/2015 | 225,000,000 | 11,281,250 | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| 1/20/2005 | 2/15/2017 | 1/20/2005 | 2/15/2017 | 250,000,000 | 12,910,764 | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 4,209,385,355 | 212,262,087 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|--|--|---|
| 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 | 5.65%, Due 2018 | 250,000,000 | 1,965,033 |
| 2 | | | 957,500 |
| 3 | 6.125%, Due 2019 | 350,000,000 | 2,566,401 |
| 4 | | | 245,000 D |
| 5 | 5.65%, Due 2020 | 300,000,000 | 2,666,410 |
| 6 | | | 1,188,000 D |
| 7 | | | 10,690,959 |
| 8 | 5.65%, Due 2035 | 150,000,000 | 5,001,667 |
| 9 | | | 17,583,847 |
| 10 | 5.80%, Due 2035 | 175,000,000 | 1,767,675 |
| 11 | | | 337,750 D |
| 12 | | | 6,133,176 |
| 13 | Subtotal Account 221 - First Mortgage Bonds | 3,775,000,000 | 161,574,874 |
| 14 | | | |
| 15 | ACCOUNT 222 | | |
| 16 | None | | |
| 17 | | | |
| 18 | ACCOUNT 223 | | |
| 19 | Note Payable - Consumers Funding - LLC # 4 | 95,000,000 | 21,872 D |
| 20 | | | 8,333 |
| 21 | Note Payable - Consumers Funding - LLC # 5 | 117,000,000 | 28,148 D |
| 22 | | | 8,333 |
| 23 | Note Payable - Consumers Funding - LLC # 6 | 115,592,000 | 30,529 D |
| 24 | | | 8,335 |
| 25 | Subtotal Account 223 - Advances from Associated Companies | 327,592,000 | 105,550 |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | ACCOUNT 224 | | |
| 30 | Other Long-Term Debt | | |
| 31 | Variable Rate Demand Pollution Control Revenue Refunding Bonds: | | |
| 32 | Michigan Strategic Fund - 1988 | 67,700,000 | 614,195 |
| 33 | Total | 4,868,792,000 | 173,333,991 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
|--|---|--|-------------------------------------|---|---------------------------------|----------|
| 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) | | | | | |
| 3/1/2008 | 9/15/2018 | 3/1/2008 | 9/15/2018 | 250,000,000 | 11,260,764 | 1 |
| | | | | | | 2 |
| 9/8/2008 | 3/15/2019 | 9/8/2008 | 3/15/2019 | 350,000,000 | 6,490,799 | 3 |
| | | | | | | 4 |
| 3/24/2005 | 4/15/2020 | 3/24/2005 | 4/15/2020 | 300,000,000 | 16,997,083 | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 4/13/2005 | 4/15/2035 | 4/13/2005 | 4/15/2035 | 141,777,000 | 8,251,157 | 8 |
| | | | | | | 9 |
| 8/11/2005 | 9/15/2035 | 8/11/2005 | 9/15/2035 | 175,000,000 | 10,178,194 | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | 3,516,777,000 | 173,326,261 | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| 11/8/2001 | 1/20/2010 | 11/8/2001 | 1/20/2010 | 1,425,244 | 2,911,740 | 19 |
| | | | | | | 20 |
| 11/8/2001 | 1/20/2013 | 11/8/2001 | 1/20/2013 | 117,000,000 | 6,345,811 | 21 |
| | | | | | | 22 |
| 11/8/2001 | 7/20/2015 | 11/8/2001 | 7/20/2015 | 115,592,000 | 6,650,461 | 23 |
| | | | | | | 24 |
| | | | | 234,017,244 | 15,908,012 | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| 4/26/1988 | 4/15/2018 | 4/26/1988 | 4/15/2018 | | 981,331 | 32 |
| | | | | 4,209,685,355 | 212,262,087 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|--|--|---|
| 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 | Michigan Strategic Fund - 2008 | 67,700,000 | 605,474 |
| 2 | Michigan Strategic Fund Series 2005 | 35,000,000 | 2,364,093 |
| 3 | Limited Obligation Refunding Revenue Bonds: | | |
| 4 | Michigan Strategic Fund Series '93A | 27,900,000 | 331,606 |
| 5 | Michigan Strategic Fund Series 2008 | 27,900,000 | 439,712 |
| 6 | Michigan Strategic Fund Series '93B | 30,000,000 | 982,485 |
| 7 | Michigan Strategic Fund Series 2005 | 35,000,000 | 1,719,317 |
| 8 | Department of Energy - Spent Nuclear Fuel Liability | | |
| 9 | | | |
| 10 | Senior Notes: | | |
| 11 | 6-3/8% Due 2/1/08 Docket No. ES97-7-000 11/27/96 & 1/30/98 | 250,000,000 | 1,812,677 |
| 12 | | | 2,417,500 D |
| 13 | | | (1,660,538) |
| 14 | 6-7/8% Due 3/1/18 Docket No. ES97-7-000, 11/27/96, 1/30/98, 2/27/98 | 225,000,000 | 2,097,242 |
| 15 | | | 3,307,500 D |
| 16 | | | (3,377,696) |
| 17 | JP Morgan Revolver - May 2010 | | |
| 18 | | | |
| 19 | Subtotal Account 224 - Other Long-Term Debt | 766,200,000 | 11,653,567 |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | Total | 4,868,792,000 | 173,333,991 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

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

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

| Nominal Date of Issue (d) | Date of Maturity (e) | AMORTIZATION PERIOD | | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---------------------------|----------------------|---------------------|-------------|---|---------------------------------|----------|
| | | Date From (f) | Date To (g) | | | |
| 3/20/2008 | 4/15/2018 | 3/20/2008 | 4/15/2018 | 67,700,000 | 1,125,463 | 1 |
| 4/3/2008 | 4/1/2035 | 4/3/2008 | 4/1/2035 | 35,000,000 | 565,532 | 2 |
| | | | | | | 3 |
| 6/29/1993 | 6/15/2010 | 6/29/1993 | 6/15/2010 | | 441,027 | 4 |
| 3/13/2008 | 6/15/2010 | 3/31/2008 | 6/15/2010 | 27,900,000 | 948,600 | 5 |
| 6/29/1993 | 6/15/2010 | 6/29/1993 | 6/15/2010 | 30,000,000 | 1,015,313 | 6 |
| 4/14/2005 | 4/1/2035 | 4/14/2005 | 4/1/2035 | | 616,729 | 7 |
| | | | | 118,291,111 | 3,175,332 | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| 2/1/1998 | 2/1/2008 | 2/1/1998 | 2/1/2008 | | 845,957 | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| 3/1/1998 | 3/1/2018 | 3/1/1998 | 3/1/2018 | 180,000,000 | 12,375,000 | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | 937,530 | 17 |
| | | | | | | 18 |
| | | | | 458,891,111 | 23,027,814 | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
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| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 4,209,685,355 | 212,262,087 | 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) 04/15/09 | Year of Report December 31, 2008 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------------|---|--|-------------------------------------|----------------------------|----------------|------------------------------|--|---------------------------------------|--------------|--|-----------------------|----------------------------|----------------|----------------------------|--|---|-----------|--|------------|--|------------|------------------------------|--|---|---------------|--|--------------|---|--------------|----------------------|-----------------------|
| FOOTNOTE DATA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Page Number (a) | Number (b) | Column Number (c) | Comments (d) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 256 | 4,7 | c | Option fee | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 256 | 10,13,16,19,22, 25,28,31 | c | Remaining unamortized debt discount and expense on reacquired debt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 256.1 | 7, 9, 12, 29 | c | Remaining unamortized debt discount and expense on reacquired debt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <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;">\$ 270,252,646</td> </tr> <tr> <td colspan="2">Retirements During the Year:</td> </tr> <tr> <td> Note payable-Consumers Funding-LLC #4</td> <td style="text-align: right;">(36,235,402)</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$ 234,017,244</u></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;">\$ 614,954,780</td> </tr> <tr> <td colspan="2">Additions During the Year:</td> </tr> <tr> <td> Department of Energy - Increase in Spent Nuclear Fuel Liability</td> <td style="text-align: right;">3,175,331</td> </tr> <tr> <td> Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000)</td> <td style="text-align: right;">67,700,000</td> </tr> <tr> <td> Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000)</td> <td style="text-align: right;">27,900,000</td> </tr> <tr> <td colspan="2">Retirements During the Year:</td> </tr> <tr> <td> Senior Notes 6-3/8% Due 2/1/08 (Docket No. ES97-7-000, 11/27/96 & 1/30/08)</td> <td style="text-align: right;">(159,239,000)</td> </tr> <tr> <td> Michigan Strategic Fund Series 1998 PCRB refinancing</td> <td style="text-align: right;">(67,700,000)</td> </tr> <tr> <td> Michigan Strategic Fund Series 1993A PCRB refinancing</td> <td style="text-align: right;">(27,900,000)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;"><u>\$ 458,891,111</u></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> | | | | | Balance, Beginning of Year | \$ 270,252,646 | Retirements During the Year: | | Note payable-Consumers Funding-LLC #4 | (36,235,402) | | <u>\$ 234,017,244</u> | Balance, Beginning of Year | \$ 614,954,780 | Additions During the Year: | | Department of Energy - Increase in Spent Nuclear Fuel Liability | 3,175,331 | Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000) | 67,700,000 | Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000) | 27,900,000 | Retirements During the Year: | | Senior Notes 6-3/8% Due 2/1/08 (Docket No. ES97-7-000, 11/27/96 & 1/30/08) | (159,239,000) | Michigan Strategic Fund Series 1998 PCRB refinancing | (67,700,000) | Michigan Strategic Fund Series 1993A PCRB refinancing | (27,900,000) | Balance, End of Year | <u>\$ 458,891,111</u> |
| Balance, Beginning of Year | \$ 270,252,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retirements During the Year: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note payable-Consumers Funding-LLC #4 | (36,235,402) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>\$ 234,017,244</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Balance, Beginning of Year | \$ 614,954,780 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additions During the Year: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Energy - Increase in Spent Nuclear Fuel Liability | 3,175,331 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000) | 67,700,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Michigan Strategic Fund Series 2008 PCRB refinancing (Docket No. ES06-38-000) | 27,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retirements During the Year: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Senior Notes 6-3/8% Due 2/1/08 (Docket No. ES97-7-000, 11/27/96 & 1/30/08) | (159,239,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Michigan Strategic Fund Series 1998 PCRB refinancing | (67,700,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Michigan Strategic Fund Series 1993A PCRB refinancing | (27,900,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Balance, End of Year | <u>\$ 458,891,111</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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

FOOTNOTE DATA (Continued)

| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) |
|--------------------|--------------------|----------------------|---|
| | | | <p>RESPONSE TO INSTRUCTION 16</p> <p>Regulatory Authorization for Financings: The FERC has authorized us 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 \$550 million at December 31, 2008.</p> <p>The FERC has also authorized us to issue and sell up to \$1.5 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$950 million at December 31, 2008.</p> <p>The authorizations are for the period ending June 30, 2010. Any long-term issuances during the authorization period are exempt from the FERC's competitive bidding and negotiated placement requirements.</p> |
| 256.2 | 1, 2, 5 | c | Remaining unamortized debt expense on reacquired debt |
| 256.2 | 13, 16 | c | Gain on Hedge Agreement |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
|--|---|---|-----------------|--|----------------------------|-------------------------------------|--|
| PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234) | | | | | | | |
| 1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral. | | | | | | | |
| *See definition on page 226B | | | | | | | |
| Line No. | Particulars (a) | Balance Beginning of Year (b) | Totals for Year | | Balance End of Year (e) | Interest for Year (f) | |
| | | | Debits (c) | Credits (d) | | | |
| 1 | ACCOUNT 233 | | | | | | |
| 2 | Notes Payable to Associated Companies | | | | | | |
| 3 | CMS Energy Corporation | 0 | 40,000,000 | 40,000,000 | 0 | 9,862 | |
| 4 | Consumers Funding LLC | 27,395,393 | 36,235,403 | 36,235,403 | 27,395,393 | 15,712,319 | |
| 5 | | | | | | | |
| 6 | TOTAL ACCOUNT 233 | 27,395,393 | 76,235,403 | 76,235,403 | 27,395,393 | 15,722,181 | |
| 7 | | | | | | | |
| 8 | ACCOUNT 234 | | | | | | |
| 9 | Accounts Payable to Associated Companies | | | | | | |
| 10 | CMS Energy Corporation | 1,995,992 | 408,254,853 | 409,653,595 | 3,394,734 | | |
| 11 | CMS Energy Resource Management Co. | 0 | 65,716 | 65,716 | 0 | | |
| 12 | CMS Enterprises Company | 215,948 | 683,187 | 474,748 | 7,509 | | |
| 13 | CMS Gas Transmission Company | 0 | 1,218,773 | 1,218,773 | 0 | | |
| 14 | CMS Land Company | 0 | 5,954 | 5,954 | 0 | | |
| 15 | CMS Resource Development Company | 100 | 1,630 | 1,530 | 0 | | |
| 16 | Consumers Campus Holdings LLC | 0 | 378,893 | 378,893 | 0 | | |
| 17 | Consumers Funding LLC | 0 | 24,853,954 | 24,853,954 | 0 | | |
| 18 | ES Services Company | 0 | 94,113 | 96,569 | 2,456 | | |
| 19 | Genesee Power Station LP | 2,673,360 | 17,609,370 | 17,255,394 | 2,319,384 | | |
| 20 | Grayling Generating Station LP | 1,763,617 | 19,581,622 | 19,300,206 | 1,482,201 | | |
| 21 | T.E.S. Filer City Station LP | 6,883,726 | 39,141,744 | 38,828,612 | 6,570,594 | | |
| 22 | | | | | | | |
| 23 | TOTAL ACCOUNT 234 | 13,532,743 | 511,889,809 | 512,133,944 | 13,776,878 | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | Line 3 - Purpose: Revolving Credit Agreement for | | | | | | |
| 32 | Working Capital | | | | | | |
| 33 | Date of issue: 11-1-08 | | | | | | |
| 34 | Maturity: 10-31-09, Interest Rate: Variable | | | | | | |
| 35 | | | | | | | |
| 36 | Line 4 - Purpose: Securitization Bond Issuance | | | | | | |
| 37 | Date of issue: 11-08-01 | | | | | | |
| 38 | Maturity: 1/20/10, Interest Rates: 4.98% | | | | | | |
| 39 | | | | | | | |
| 40 | It should be noted that column D may reflect | | | | | | |
| 41 | activity in the accounts which includes estimates | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| | TOTAL | 40,928,136 | 588,125,212 | 588,369,347 | 41,172,271 | 15,722,181 | |

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(Next page is 261A)

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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) 04/15/09 | Year of Report December 31, 2008 |
| 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) | 364,587,864 | |
| 6 | Allocation of Net income for the year | | |
| 7 | Add: Federal income tax expenses | | |
| 8 | | | |
| 9 | Total pre-tax income | 550,601,222 | |
| 10 | | | |
| 11 | Add: Taxable income not reported on books: | 84,539,411 | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | Add: Deductions recorded on books not deducted from return | 1,321,183,945 | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | Subtract: Income recorded on books not included in return: | 62,569,366 | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | Subtract: Deductions on return not charged against book income: | 1,801,176,591 | |
| 24 | | | |
| 25 | | | |
| 26 | Federal taxable income for the year | 92,578,621 | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| 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. | |
| 560,638,280 | | 1 | |
| 4,157,525 | | 2 | |
| (239,656,703) | | 3 | |
| 12,253,538 | | 4 | |
| | | 5 | |
| 337,392,640 | 27,195,224 | 6 | |
| 169,048,291 | 16,965,067 | 7 | |
| | | 8 | |
| 506,440,931 | 44,160,291 | 9 | |
| | | 10 | |
| 84,560,378 | (20,967) | 11 | |
| | | 12 | |
| | | 13 | |
| | | 14 | |
| 1,311,949,064 | 9,234,881 | 15 | |
| | | 16 | |
| | | 17 | |
| | | 18 | |
| 60,970,987 | 1,598,379 | 19 | |
| | | 20 | |
| | | 21 | |
| | | 22 | |
| 1,799,467,621 | 1,708,970 | 23 | |
| | | 24 | |
| | | 25 | |
| 42,511,765 | 50,066,856 | 26 | |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|--------------------------|--|--|--------------------------|-------------------|
| Consumers Energy Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 04/15/09 | December 31, 2008 |
| FOOTNOTE DATA | | | | |
| Line No. | | TOTAL AMOUNT | | |
| 11 | Add: Taxable income not reported on books | | | |
| | Accrued FIN 45 | | 244,090 | |
| | ARO Transition/Accretion | | 75,670 | |
| | Benefits Capitalized - Books | | 48,693,214 | |
| | Bond Premium, Discount, Expense Amortization | | 7,836,097 | |
| | Contributions in Aid of Construction | | 10,545,326 | |
| | Deferred Revenue - CATV Pole Attachments | | 418,283 | |
| | Fixed Price Fuel Contracts - MTM | | 844,060 | |
| | Gas Buy & Sell Agreements | | 2,420,566 | |
| | Gas Customer Choice - Deferred Expenses | | 196,797 | |
| | OPEB Capitalized | | 3,826,645 | |
| | Permanent Differences Capitalized - Book | | 6,881,937 | |
| | Reserve Capacity - Deferred Revenue | | 2,556,726 | |
| | | | 84,539,411 | |
| 15 | Add: Deductions recorded on books not deducted from return | | | |
| | Accrued OPEB - NonCurrent | | 335,295,756 | |
| | Accrued Payroll Taxes | | 562,479 | |
| | Accrued Pensions | | 301,086,353 | |
| | Accrued SERP | | 3,540,114 | |
| | Accrued Severance | | 451,683 | |
| | Accrued Vacation | | 1,141,324 | |
| | Aetna/Blues Health Reserve | | 583,965 | |
| | AFUDC - Excess FERC Calc Rate | | 299,442 | |
| | Bad Debt Reserve | | 7,358,893 | |
| | Campbell 3 Backup Capacity | | 597,901 | |
| | Charitable Contribution Accruals | | 43,447 | |
| | Depreciation - Book | | 405,386,533 | |
| | Electric Restructuring Costs | | 11,779,775 | |
| | Equity Earnings in Subs | | 53,376 | |
| | Executive Compensation - Sec 162(M) | | 501,506 | |
| | Fly Ash Trust Fund | | 49,443 | |
| | Injuries & Damages | | 154,481 | |
| | Injuries & Damages - Environmental Remediation - Reg Liability | | 21,810,655 | |
| | Interest During Construction (IDC) | | 19,396,605 | |
| | Linepack Adjustment | | 645,397 | |
| | Lobbying and Political Contributions | | 1,550,000 | |
| | Meals & Entertainment - Nondeductible Portion | | 464,190 | |
| | MSBT Reserve | | 1,120,000 | |
| | OPEB Equalization - Reg Asset | | 3,172,910 | |
| | PA 141 - 10D(4) - Regulatory Asset | | 51,712,624 | |
| | PA 141 Nuclear Security | | 7,121,404 | |
| | Palisades Sale - Regulatory Asset | | 27,510,136 | |
| | Penalties | | 6,911 | |
| | Pension Equalization - Reg Asset | | 3,509,425 | |
| | PSCR Underrecoveries - Interest | | 6,493,103 | |
| | PSCR Underrecoveries - Principal | | 35,984,888 | |
| | Regulatory Contingency A1 - Interest Expense | | 537,789 | |
| | Renewable Energy Reserve | | 3,702,365 | |
| | Research Credit Addback - EPRI dues | | 97,597 | |
| | Sales & Use Tax Reserve | | 1,522,000 | |
| | Securitized Assets - Book Amortization | | 48,998,405 | |
| | SERP Impairment - Book | | 16,718,172 | |
| | Unrecovered Nuclear Decommissioning - Regulatory Asset | | 222,898 | |
| | | | 1,321,183,945 | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| FOOTNOTE DATA | | | |
| Utility | Other | Line No. 11 | |
| 244,090 | | | |
| 75,670 | | | |
| 48,693,214 | | | |
| 7,857,064 | (20,967) | | |
| 10,545,326 | | | |
| 418,283 | | | |
| 844,060 | | | |
| 2,420,566 | | | |
| 196,797 | | | |
| 3,826,645 | | | |
| 6,881,937 | | | |
| 2,556,726 | | | |
| 84,560,378 | (20,967) | | |
| | | 15 | |
| 335,295,756 | | | |
| 562,479 | | | |
| 301,086,353 | | | |
| 3,540,114 | | | |
| 451,683 | | | |
| 1,141,324 | | | |
| 408,712 | 175,253 | | |
| 299,442 | | | |
| 7,516,142 | (157,249) | | |
| 597,901 | | | |
| | 43,447 | | |
| 404,823,639 | 562,894 | | |
| 11,779,775 | | | |
| 30,643 | 22,733 | | |
| 501,506 | | | |
| 49,443 | | | |
| 154,481 | | | |
| 21,810,655 | | | |
| 19,396,605 | | | |
| 645,397 | 1,550,000 | | |
| 464,190 | | | |
| 1,120,000 | | | |
| 3,172,910 | | | |
| 51,712,624 | | | |
| 7,121,404 | | | |
| 27,510,136 | | | |
| | 6,911 | | |
| 3,509,425 | 6,493,103 | | |
| 35,984,888 | 537,789 | | |
| 3,702,365 | | | |
| 97,597 | | | |
| 1,522,000 | | | |
| 48,998,405 | | | |
| 16,718,172 | | | |
| 222,898 | | | |
| 1,311,949,064 | 9,234,881 | | |

| | | | | |
|--|--|--|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| FOOTNOTE DATA | | | | |
| Line No. | | TOTAL AMOUNT | | |
| 19 | Subtract: Income recorded on books not included in return AFUDC - (Book) Clean Air Allowances - Revenue FIN 45 - Contract Guarantees GCR Underrecovery - Principal Hedging Gains/Losses Intercompany Dividends Interest Income - Tax Exempt MCV Land Rent OPEB Medicare Subsidy - Tax Exempt Service Programs - (ASP/Housecall) State Taxes | 10,589,098 21,924,025 185,590 3,899,807 52,228 946,062 939,559 18,895 23,662,307 146,185 205,610 <hr/> 62,569,366 | | |
| 23 | Subtract: Deductions on return not charged against book income Accrued Bonus - EICP Incentive Accrued Environmental Remediation - Insurance Recovery Accrued Outside Services Accrued Vacation - Capitalized Cost of Removal - ADR Property Deferred Compensation - Current Deferred Compensation - NonCurrent Deferred Compensation - Rabbi Savings Depreciation - Tax EISP - Executive Incentive Separation Plan Gain/Loss on Disposition of ACRS Property - Tax Gas Inventory Adjustment Gas Title Tracking Fees Settlement Hesson Gas Storage Injuries & Damages - Environmental Remediation Injuries & Damages - Environmental Remediation - Reg Asset Ludington Settlement Nuclear Decommissioning - Expenditures - Big Rock OPEB Equalization - Interest - Reg Asset OPEB Payments - 401(h) Contribution OPEB - Reg Asset/Liab - NC Palisades Sale - Reg Liability - Current Palisades Sale - Reg Liability - NonCurrent Pensions - Contribution Pensions - Equalization - Interest - Regulatory Asset Pensions - Reg Asset/Liability Preferred Stock Dividend R&PP Tax-Property Taxes Paid - Net - Tax R&PP Tax-Book Change to Fiscal Yr Method - Current R&PP Tax-Book Change to Fiscal Yr Method - NonCurrent Regulatory Contingency A Section 263A Adjustment - Property SRO Retention Software - Non-capitalized Current Year Expenditures Stranded Costs Supplemental Pay-Special Retirement - ERIP Rounding | 1,171,277 1,902,277 238,184 862,485 46,213,158 9,667 1,900,451 36,950 635,680,592 5,344 8,759,452 38,187,330 1,930,509 1,941,982 465,866 18,514,280 26,511 317,172 120,934 16,000,000 317,514,266 44,291,781 139,648,229 267,800,000 511,335 193,206,752 671,668 363,000 6,516,727 569,500 6,133,340 39,060,832 903,958 6,537,070 2,863,606 300,103 3 <hr/> 1,801,176,591 | | |

| | | | |
|---|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| FOOTNOTE DATA | | | |
| <div>Utility</div> <div> 10,589,098 21,924,025 185,590 3,899,807 52,228 284,228 227,519 23,662,307 146,185 60,970,987 </div> | | <div>Other</div> <div> 661,834 712,040 18,895 205,610 1,598,379 </div> | <div>Line No.</div> <div>19</div> |
| <div> 503,869 1,902,277 238,184 862,485 46,213,158 9,667 1,900,451 36,950 635,666,016 5,344 8,363,949 38,187,330 1,930,509 1,941,982 465,866 18,514,280 26,511 317,172 16,000,000 317,514,266 44,291,781 139,648,229 267,800,000 193,206,752 670,190 364,800 6,517,194 569,500 6,133,340 39,060,832 903,958 6,537,070 2,863,606 300,103 0 1,799,467,621 </div> | | <div> 667,408 14,576 395,503 120,934 511,335 1,478 (1,800) (467) 3 1,708,970 </div> | <div>23</div> |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

Name of Member of the Affiliated Group

CMS Energy Corporation
 CMS Land Company
 EnerBank USA
 Consumers Energy Company
 CMS Engineering Co.
 ES Services Company
 MEC Development Corp.
 CMS Enterprises Company
 New Generation Co.
 CMS Energy Resource Management Company
 CMS Viron Corporation
 CMS Resource Development Company
 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 Honey Lake Company
 CMS Generation Operating Company II, Inc.
 HCO - Jamaica, Inc.
 CMS Generation Recycling Company
 HCE - Biopower, Inc.
 HCE - Jamaica Development, 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 2008, current federal income tax expense is allocated as follows:

| | In thousands |
|--------------------------------|------------------|
| Consumers Energy Company | \$ (21,851) |
| All other members of the group | \$ 53,041 |
| CMS Energy Consolidated | <u>\$ 31,190</u> |

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(Next page is 262)

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|--|
| 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 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) | 168,011,942 | |
| 3 | Unemployment (B) | 76,633 | |
| 4 | FICA (B) | 2,299,636 | |
| 5 | Excise Tax (D) | 560,000 | |
| 6 | | | |
| 7 | TOTAL FEDERAL | 170,948,211 | 0 |
| 8 | | | |
| 9 | --STATE-- | | |
| 10 | Income (A) | (9,000) | |
| 11 | Unemployment (B) | 207,737 | |
| 12 | MI Single Business Tax (A) | 36,511,460 | |
| 13 | MPSC Assessment (E) | 0 | (1,943,495) |
| 14 | Surplus Lines Premium Tax | 0 | |
| 15 | State Sales & Use Tax Absorbed By Co (C) | 9,024,000 | |
| 16 | | | |
| 17 | TOTAL STATE | 45,734,197 | (1,943,495) |
| 18 | | | |
| 19 | --LOCAL-- | | |
| 20 | Real & Personal Property (D) | 228,425,480 | |
| 21 | City Income Tax (A) | 285,800 | |
| 22 | | | |
| 23 | TOTAL LOCAL | 228,711,280 | 0 |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | TOTAL (See Footnote) | 445,393,688 | (1,943,495) |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | |
|--|---|--|---------------------------------------|--|-------------|
| 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> | | | | | |
| 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) | |
| (21,861,514) | (72,270,849) | 2,123,385 | 76,002,964 | | 1 |
| 472,549 | (464,686) | 0 | 84,496 | | 2 |
| 43,628,281 | (43,070,164) | 0 | 2,857,753 | | 3 |
| 72,261 | (636,609) | 0 | (4,348) | | 4 |
| | | | | | 5 |
| 22,311,577 | (116,442,308) | 2,123,385 | 78,940,865 | 0 | 6 |
| | | | | | 7 |
| | | | | | 8 |
| | | | | | 9 |
| 11,959,336 | (9,801,213) | 0 | 2,149,123 | | 10 |
| 1,578,600 | (1,554,321) | 0 | 232,016 | | 11 |
| 899,996 | (17,451,492) | 3,730 | 19,963,694 | | 12 |
| 7,422,690 | (7,931,169) | 0 | 0 | (2,451,974) | 13 |
| 83 | (83) | 0 | 0 | | 14 |
| 1,930,486 | (408,486) | 0 | 10,546,000 | | 15 |
| | | | | | 16 |
| 23,791,191 | (37,146,764) | 3,730 | 32,890,833 | (2,451,974) | 17 |
| | | | | | 18 |
| | | | | | 19 |
| 154,765,162 | (158,313,734) | 6,267,602 | 231,144,510 | | 20 |
| 238,042 | (636,036) | 2,000 | (110,194) | | 21 |
| | | | | | 22 |
| 155,003,204 | (158,949,770) | 6,269,602 | 231,034,316 | 0 | 23 |
| | | | | | 24 |
| | | | | | 25 |
| | | | | | 26 |
| | | | | | 27 |
| 201,105,972 | (312,538,842) | 8,396,717 | 342,866,014 | (2,451,974) | 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) 04/15/09 | December 31, 2008 |

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 | (11,437,130) | (23,958,406) | 0 | 13,544,734 |
| 3 | 202,203 | 110,569 | 0 | 0 |
| 4 | 18,668,469 | 10,208,341 | 0 | 0 |
| 5 | 0 | 0 | 0 | 0 |
| 6 | | | | |
| 7 | 7,433,542 | (13,639,496) | 0 | 13,544,734 |
| 8 | | | | |
| 9 | | | | |
| 10 | 7,520,841 | 1,103,104 | 0 | 3,335,391 |
| 11 | 675,480 | 369,368 | 0 | 0 |
| 12 | 606,698 | 293,514 | 0 | (216) |
| 13 | 4,300,406 | 3,122,284 | 0 | 0 |
| 14 | 0 | 83 | 0 | 0 |
| 15 | 1,277,676 | 652,810 | 0 | 0 |
| 16 | | | | |
| 17 | 14,381,101 | 5,541,163 | 0 | 3,335,175 |
| 18 | | | | |
| 19 | | | | |
| 20 | 113,087,255 | 41,389,381 | 0 | 288,526 |
| 21 | 184,435 | 44,256 | 0 | 9,351 |
| 22 | | | | |
| 23 | 113,271,690 | 41,433,637 | 0 | 297,877 |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | 135,086,333 | 33,335,304 | 0 | 17,177,786 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|--|---|--|-------------------------------------|-------------|
| 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. |
| | | | (10,712) | 1 |
| | | | 159,777 | 2 |
| | | | 14,751,471 | 3 |
| | | | 72,261 | 4 |
| | | | | 5 |
| | | | 14,972,797 | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | 0 | 9 |
| | | | 533,752 | 10 |
| | | | 0 | 11 |
| | | | 0 | 12 |
| | | | 0 | 13 |
| | | | 0 | 14 |
| | | | 0 | 15 |
| | | | 533,752 | 16 |
| | | | | 17 |
| | | | | 18 |
| | | | 0 | 19 |
| | | | 0 | 20 |
| | | | | 21 |
| | | | 0 | 22 |
| | | | | 23 |
| | | | | 24 |
| | | | | 25 |
| | | | | 26 |
| | | | | 27 |
| 0 | 0 | 0 | 15,506,549 | 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) 04/15/09 | Year of Report December 31, 2008 |
| FOOTNOTE DATA | | | |
| Instruction 6. - Adjustments Column (f) | | | |
| FEDERAL TAXES (Line 7(f)): | | | |
| 1. FIN 48 Adjustment | | | 1,226,336 |
| 2. Interest expense on uncertain tax positions recorded in account 431. | | | 897,049 |
| Total (Ties to Line 7(f)) | | | 2,123,385 |
| STATE (Line 17(f)): | | | |
| 1. Adjustment to reduce Michigan single business tax liability for WDSB Workman's Comp Supplemental Fund credits transferred to account 143. | | | 3,730 |
| Total (Ties to Line 17(f)) | | | 3,730 |
| LOCAL (Line 23(f)): | | | |
| 1. Adjustment to reflect increase (decrease) in 2008 estimated property tax over 2007 property tax estimate. | | | 1,000,000 |
| 2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts. | | | 4,703,995 |
| 3. Michigan Tax Tribunal property tax refunds of prior years' taxes. | | | 563,607 |
| 4. City Income Tax unclaimed checks. | | | 2,000 |
| Total (Ties to Line 23(f)) | | | 6,269,602 |
| TOTAL ADJUSTMENTS (Ties to Line 28(f)) | | | 8,396,717 |
| 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 \$7,419,419.28 for 2008. | | | |
| Line 28 - Account 236 Reconciliation | | | |
| MPSC Account 236 ending balance | | | 268,792,589 |
| MPSC Account 244 ending balance | | | 19,963,694 |
| MPSC Account 245 ending balance | | | 54,109,731 |
| Page 263, Line 28, Column (g), Total | | | 342,866,014 |

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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) 04/15/09 | | Year of Report December 31, 2008 | |
|--|---|---|-------------------|--|-------------------------------------|-------------------------------------|-------------|
| 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% | 6,563,801 | | | 411.4 | 437,158 | |
| 4 | 7% | | | | | | |
| 5 | 10% | 35,718,152 | | | 411.4 | 2,440,431 | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | TOTAL | 42,281,953 | | 0 | | 2,877,589 | 0 |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL | | | | | | |
| 10 | Gas Utility | | | | | | |
| 11 | 3% | | | | | | |
| 12 | 4% | 928,104 | | | 411.4 | 44,708 | |
| 13 | 7% | 480,103 | | | 411.4 | 20,563 | |
| 14 | 10% | 14,496,541 | | | 411.4 | 637,222 | |
| 15 | | | | | | | |
| 16 | Total Gas | 15,904,748 | | | | 702,493 | |
| 17 | | | | | | | |
| 18 | | | | | | | |
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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) 04/15/09 | Year of Report December 31, 2008 |
| 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 |
| 6,126,643 | 38 years | | | 2 |
| 33,277,721 | 38 years | | | 3 |
| | | | | 4 |
| | | | | 5 |
| | | | | 6 |
| | | | | 7 |
| 39,404,364 | | | | 8 |
| | | | | 9 |
| | | | | 10 |
| 883,396 | 38 years | | | 11 |
| 459,540 | 38 years | | | 12 |
| 13,859,319 | 38 years | | | 13 |
| | | | | 14 |
| | | | | 15 |
| 15,202,255 | | | | 16 |
| | | | | 17 |
| | | | | 18 |
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| | | | | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|
| 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 | Superfund Site Liability | 2,560,425 | |
| 2 | Employee Incentive Compensation Plan | 13,739,941 | |
| 3 | Accrued Vacation Liability | 12,164,282 | |
| 4 | Low Income Energy Efficiency Fund | 4,444,932 | |
| 5 | Healthcare, Life & Other Insurance Accruals | 4,590,042 | |
| 6 | Other Miscellaneous Liabilities | 1,513,760 | |
| 7 | Retirement Accruals | 2,547,643 | |
| 8 | Ludington Fish Settlement | 1,203,090 | |
| 9 | Inter-Company Estimated Management Fee | 385,847 | |
| 10 | Supplier Deposits | 3,249,664 | |
| 11 | Hydro Plant Fish Compensation | 1,000,481 | |
| 12 | Peoplecare - Customer Contribution | 67,565 | |
| 13 | Hydro and Ludington FERC fees | 269,000 | |
| 14 | Accrued Audit Fees | 997,171 | |
| 15 | Miscellaneous Payroll Deductions | 109,749 | |
| 16 | Gift of Energy Advances | 706,019 | |
| 17 | PPW - Entergy Nuclear Palisades | 24,516,419 | |
| 18 | PPW - MCV | 27,518,246 | |
| 19 | Estimated Cost of Purchased Power | 14,017,670 | |
| 20 | SERP - Elec and Gas | 1,908,252 | |
| 21 | MGP Site Liability | 4,200,000 | |
| 22 | TOTAL | 121,710,198 | |

| CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252) | | |
|---|------------------------------------|-------------------------------|
| Line No. | List Advances by department (a) | Balance End of Year (b) |
| 23 | Electric | 53,166,284 |
| 24 | Gas | 497,825 |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | TOTAL | 53,664,109 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|-----------------------|--|-------------------------------------|---|
| 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 | Unclaimed Checks-var | 1,722,634 | 232 | 1,962,967 | 2,496,432 | 2,256,099 |
| 2 | Envir Clean-Up Manufactured Gas | 12,027,875 | 182 | 4,949,554 | 26,760,209 | 33,838,530 |
| 3 | Adrian Energy Performance Contingency | 408,485 | 242 | 35,870 | 69,455 | 442,070 |
| 4 | Electric Contingency Reserve | 21,680,946 | Various | 15,521,501 | 9,388,160 | 15,547,605 |
| 5 | Transmission Relocation Advance | 858,148 | 107 | 1,116,733 | 1,162,933 | 904,348 |
| 6 | Backup Capacity Agreement-Campbell 3 | 62,883 | 447 | 4,537,704 | 5,135,605 | 660,784 |
| 7 | Zeeland Donation Pledge | 60,000 | 102 | 60,000 | | 0 |
| 8 | Zeeland Oil Spill Remediation | 100,000 | 102 | | | 100,000 |
| 9 | Intercompany MCV Income (1) | 325,944 | 418 | 18,895 | | 307,049 |
| 10 | Consumers Energy Foundation Commit | 82,736 | 426 | 0 | 43,447 | 126,183 |
| 11 | Adv Pymt-Pole Attmt-Charter | 492,172 | 172\143 | 2,656,286 | 2,879,224 | 715,110 |
| 12 | Cash Receipts | 49,262 | Various | 298,704,332 | 298,655,070 | 0 |
| 13 | Insurance Recovery-MGP | 10,840,985 | 131\925 | 2,253,868 | 6,541 | 8,593,658 |
| 14 | Deferred ASP Rev-Gas | 818,490 | 488 | 184,667 | 38,483 | 672,306 |
| 15 | Gas Contingency | 229,118 | Various | 1,015,959 | 786,841 | 0 |
| 16 | Deferred Interest-Escrow Agreements (8) | 1,924,411 | 431 | 2,040,532 | 2,535,786 | 2,419,665 |
| 17 | Interconnection Advances | 2,582,918 | 107 | 2,124,959 | 2,711,291 | 3,169,250 |
| 18 | Electric Generation Supplier-Deposits | 3,237,729 | 131 | | 104,396 | 3,342,125 |
| 19 | Financial Solutions-Defd Rev | 2,592 | 131\454 | 1,438 | 348 | 1,502 |
| 20 | Deferred Rev-Pole Attachments | 1,435,434 | 454 | 2,785,484 | 2,980,946 | 1,630,896 |
| 21 | Reserve Capacity Def Rev 2004-2007 | 2,766,615 | 456 | 143,306 | 2,700,033 | 5,323,342 |
| 22 | MiJuns Membership fees | 35,798 | 131 | 20,584 | 13,875 | 29,089 |
| 23 | Renewable Energy Resources | 13,050,540 | 426 | 8,019,636 | 12,608,323 | 17,639,227 |
| 24 | ANR\CE Otisville Agreement | 425,000 | 131 | 1,700,000 | 1,700,000 | 425,000 |
| 25 | Budget Plan Liability | 43,524,297 | 142 | 1,332,332,708 | 1,338,891,199 | 50,082,788 |
| 26 | FIN 45 Contract Guar | 185,590 | 930 | 36,300 | 94,800 | 244,090 |
| 27 | Transformer Lease Reserve - DTE | 842,400 | 143 | 842,400 | | 0 |
| 28 | Coal Ash Trust Funds | 768,911 | 431 | | 49,443 | 818,354 |
| 29 | Def Rev - METCO | 0 | 143 | 10,040,900 | 12,551,126 | 2,510,226 |
| 30 | Derivative Instrument | 0 | 426.5 | | 844,060 | 844,060 |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | Minor Items (Items less than 10000) | 452 | various | 15,468,964 | 15,468,512 | 0 |
| 43 | | | | | | |
| 44 | | | | | | |
| TOTAL | | 120,542,365 | | 1,708,575,547 | 1,740,676,538 | 152,643,356 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|--|---|--|--|
| 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 | 848,465,625 | 225,821,253 | 160,548,151 |
| 3 | Gas - Federal | 316,994,134 | 80,919,406 | 66,279,290 |
| 4 | Other (Define) | 0 | 0 | 0 |
| 5 | TOTAL (Enter total of lines 2 thru 4) | 1,165,459,759 | 306,740,659 | 226,827,441 |
| 6 | Other (Specify) | | | |
| 7 | Non-Utility | | | |
| 8 | Federal | 202,036 | | |
| 9 | State | 0 | | |
| 10 | Total Nonutility | 202,036 | 0 | 0 |
| 11 | | | | |
| 12 | TOTAL Account 282 (Enter total of lines 5 & 10) | 1,165,661,795 | 306,740,659 | 226,827,441 |
| 13 | Classification of TOTAL | | | |
| 14 | Federal Income Tax | 1,165,661,795 | 306,740,659 | 226,827,441 |
| 15 | State Income Tax | 0 | 0 | 0 |
| 16 | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|-------------------|--|-------------------|-------------------------------------|-------------|
| ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued) | | | | | | | |
| 3. Use footnotes as required. | | | | | | | |
| 4. Fill in all columns for all line items as appropriate. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year | Line No. |
| Amounts Debited to Acct. 410.2 (e) | Amounts Credited to Acct. 411.2 (f) | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | 190/283 | 21,391,054 | | | 892,347,673 | 2 |
| | | 190/283 | 13,773,278 | | | 317,860,972 | 3 |
| | | | | | | 0 | 4 |
| 0 | 0 | | 35,164,332 | | 0 | 1,210,208,645 | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| 463,641 | 224,194 | 190 | 60,642 | | | 380,841 | 8 |
| 77,656 | 38,998 | | | 190 | 136,953 | 175,611 | 9 |
| 541,297 | 263,192 | | 60,642 | | 136,953 | 556,452 | 10 |
| | | | | | | | 11 |
| 541,297 | 263,192 | | 35,224,974 | | 136,953 | 1,210,765,097 | 12 |
| | | | | | | | 13 |
| 463,641 | 224,194 | | 35,224,974 | | 0 | 1,210,589,486 | 14 |
| 77,656 | 38,998 | | 0 | | 136,953 | 175,611 | 15 |
| 0 | 0 | | 0 | | 0 | 0 | 16 |
| 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|--|--|
| 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 | 611,386,686 | 224,039,869 | 110,381,802 |
| 3 | State | 0 | 0 | 0 |
| 4 | TOTAL Electric (total of lines 2 & 3) | 611,386,686 | 224,039,869 | 110,381,802 |
| 5 | Gas | | | |
| 6 | Federal | 334,275,982 | 124,438,869 | 12,723,031 |
| 7 | State | 0 | 0 | 0 |
| 8 | TOTAL Gas (Total of lines 6 & 7) | 334,275,982 | 124,438,869 | 12,723,031 |
| 9 | Other - Nonutility | | | |
| 10 | Federal | 14,855,265 | 0 | 0 |
| 11 | State | 0 | 0 | 0 |
| 12 | TOTAL Other (Total of lines 10 & 11) | 14,855,265 | 0 | 0 |
| 13 | TOTAL (Account 283) (Enter total of lines 4, 8 and 12) | 960,517,933 | 348,478,738 | 123,104,833 |
| 14 | Classification of TOTAL | | | |
| 15 | Federal Income Tax | 960,517,933 | 348,478,738 | 123,104,833 |
| 16 | State Income Tax | 0 | 0 | 0 |
| 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) 04/15/09 | | Year of Report December 31, 2008 | |
| 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. |
| | | CREDITS | | DEBITS | | | |
| Amounts Debited to Acct. 410.2 (e) | Amounts Credited to Acct. 411.2 (f) | Account Debited (g) | Amount (h) | Account Credited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | 35,227,245 | | 11,082,126 | 749,189,872 | 2 |
| | | | 244,288,398 | | 0 | 244,288,398 | 3 |
| 0 | 0 | | 279,515,643 | | 11,082,126 | 993,478,270 | 4 |
| | | | | | | | 5 |
| | | | 8,403,310 | | 4,962,237 | 449,432,893 | 6 |
| | | | 91,340,035 | | 0 | 91,340,035 | 7 |
| 0 | 0 | | 99,743,345 | | 4,962,237 | 540,772,928 | 8 |
| | | | | | | | 9 |
| 972,387 | 6,340,374 | | 416,571 | | 5,363,009 | 4,540,840 | 10 |
| 108,150 | 1,151,902 | | 2,105,967 | | 0 | 1,062,215 | 11 |
| 1,080,537 | 7,492,276 | | 2,522,538 | | 5,363,009 | 5,603,055 | 12 |
| 1,080,537 | 7,492,276 | | 381,781,526 | | 21,407,372 | 1,539,854,253 | 13 |
| | | | | | | | 14 |
| 972,387 | 6,340,374 | | 44,047,126 | | 21,407,372 | 1,203,163,605 | 15 |
| 108,150 | 1,151,902 | | 337,734,400 | | 0 | 336,690,648 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|--|---|---------------------------------------|--|-------------------------------------|
| 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 | AFUDC Excess FERC - Electric | (2,729,652) | 0 | 0 | |
| 20 | AFUDC (U-8638) | 777,486 | 0 | 0 | |
| 21 | Bond Premium, Discount & Expense Amortized | 17,731,072 | 380,045 | 1,929,756 | |
| 22 | Big Rock Decommissioning | 32,985,217 | 111,010 | 0 | |
| 23 | Electric Restructuring Implementation Project (ERIP) | 4,982,439 | 0 | 4,122,921 | |
| 24 | Reg Asset Palisades Sale | 20,128,548 | 30 | 9,628,578 | |
| 25 | Greenpower Reprogram Costs | 108,859 | 0 | 0 | |
| 26 | Ludington Settlement | (484,537) | 0 | 0 | |
| 27 | OPEB Regulatory Asset | 59,053,407 | 75,381,347 | 3,291,348 | |
| 28 | PA 141 Sec 10(D)4 Regulatory Assets | 50,500,825 | 0 | 18,099,419 | |
| 29 | PA 141 Sec 10(D)4 Costs-Palisades Security | 3,172,957 | 0 | 2,492,491 | |
| 30 | Pension Contribution | 0 | 60,924,500 | 0 | |
| 31 | Pension Regulatory Asset | 160,725,113 | 45,251,897 | 0 | |
| 32 | Pension Equalization Regulatory Asset | 10,583,606 | 2,103,458 | 3,331,757 | |
| 33 | PSCR Underrecovery | 13,193,923 | 16,359,814 | 28,954,524 | |
| 34 | Real & Personal Property Taxes | 47,579,828 | 21,466,758 | 21,303,552 | |
| 35 | Securitized Regulatory Assets | 160,331,442 | 0 | 17,149,442 | |
| 36 | Stranded Costs | 23,814,191 | 1,002,262 | 0 | |
| 37 | Reg Asset-Transmission Assets | 8,171,366 | 1,058,748 | 0 | |
| 38 | Sec 263A Adj Fuel Supply Inventory | (1,413,545) | 0 | 0 | |
| 39 | Unrecovered Nuclear Decommissioning | 2,174,141 | 0 | 78,014 | |
| 40 | SFAS 109-Accumulated Def.Tax Benefits-Nonproperty | 0 | 0 | 0 | |
| 41 | SFAS 109-Accumulated DFIT Benefit-Reg Tax Asset | 0 | 0 | 0 | |
| 42 | Total Electric - Federal | 611,386,686 | 224,039,869 | 110,381,802 | |
| 43 | | | | | |
| 44 | Electric - State (Detail of line 3): | | | | |
| 45 | SFAS 109-Accumulated Def.Tax Benefit Property - MBT | 0 | 0 | 0 | |
| 46 | SFAS 109-Accumulated Def.Tax Benefit Nonproperty - MBT | 0 | 0 | 0 | |
| 47 | Total Electric - State | 0 | 0 | 0 | |
| 48 | | 0 | 0 | 0 | |
| 49 | Total Electric | 611,386,686 | 224,039,869 | 110,381,802 | |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

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 | Line No. |
|---|--|---------------------------|---------------|----------------------------|---------------|---------------------------|-------------|
| | | CREDITS | | DEBITS | | | |
| Amounts Debited to Acct. 410.2 (e) | Amounts Credited to Acct. 411.2 (f) | Account Debited (g) | Amount (h) | Account Credited (i) | Amount (j) | (k) | |
| | | | | | | | 18 |
| | | 190 | 2,729,652 | | | 0 | 19 |
| | | | | 282 | 777,486 | 0 | 20 |
| | | | | 190 | 126,325 | 16,055,036 | 21 |
| | | | | 190 | 77,670 | 33,018,557 | 22 |
| | | | | | | 859,518 | 23 |
| | | | | | | 10,500,000 | 24 |
| | | | | | | 108,859 | 25 |
| | | 190 | 484,537 | | | 0 | 26 |
| | | | | 216 | 125,886 | 131,017,520 | 27 |
| | | | | | | 32,401,406 | 28 |
| | | | | | | 680,466 | 29 |
| | | | | | | 60,924,500 | 30 |
| | | | | 190/216 | 9,974,759 | 196,002,251 | 31 |
| | | | | | | 9,355,307 | 32 |
| | | | | | | 599,213 | 33 |
| | | 190 | 4,027,093 | | | 51,770,127 | 34 |
| | | | | | | 143,182,000 | 35 |
| | | | | | | 24,816,453 | 36 |
| | | 192 | 10,864 | | | 9,240,978 | 37 |
| | | 190 | 1,413,545 | | | 0 | 38 |
| | | | | | | 2,096,127 | 39 |
| | | 192/285 | 2,424,652 | | | 2,424,652 | 40 |
| | | 192/285 | 24,136,902 | | | 24,136,902 | 41 |
| | | | 35,227,245 | | 11,082,126 | 749,189,872 | 42 |
| | | | | | | | 43 |
| | | | | | | | 44 |
| | | 192/285 | 195,981,232 | | | 195,981,232 | 45 |
| | | 192/285 | 48,307,166 | | | 48,307,166 | 46 |
| | | | 244,288,398 | | 0 | 244,288,398 | 47 |
| | | | | | | | 48 |
| 0 | 0 | | 279,515,643 | | 11,082,126 | 993,478,270 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|---------------------------------------|--|-------------------------------------|
| 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) | |
| 50 | Gas - Federal (Detail of Line 6) | | | | |
| 51 | AFUDC (U-8638) | 13,158 | | | |
| 52 | AFUDC Excess FERC | (202,741) | | | |
| 53 | Bond Premium, Discount & Expense Amortized | 5,993,384 | 155,230 | 1,398,808 | |
| 54 | Customer Choice-Deferred Expense | 130,296 | 0 | 68,879 | |
| 55 | Gas Buy/Sell Agreements | 1,061,149 | 0 | 847,198 | |
| 56 | Gas Inventory Adjustment | 177,144,203 | 13,365,566 | 0 | |
| 57 | Hesson Gas Storage Field Inventory Adj | 2,239,631 | 967,440 | 287,747 | |
| 58 | MGP-Reg Asset - Environmental Remediation | 17,668,174 | 7,550,382 | 1,070,384 | |
| 59 | OPEB Regulatory Asset | 36,344,627 | 39,846,863 | 1,917,386 | |
| 60 | Pension Contribution | 0 | 32,805,500 | 0 | |
| 61 | Pension Regulatory Asset | 75,635,348 | 22,370,466 | 0 | |
| 62 | Pension Equalization Regulatory Asset | 876,199 | 0 | 0 | |
| 63 | Real & Personal Property Taxes | 17,372,554 | 7,377,422 | 7,132,629 | |
| 64 | SFAS 109-Accumulated Def.Tax Benefits-Nonproperty | 0 | 0 | 0 | |
| 65 | SFAS 109-Accumulated DFIT Benefit-Reg Tax Asset | 0 | 0 | 0 | |
| 66 | Total Gas - Federal | 334,275,982 | 124,438,869 | 12,723,031 | |
| 67 | | | | | |
| 68 | Gas - State (Detail of Line 7) | | | | |
| 69 | SFAS 109-Accum Def.Tax Benefit Property - MBT | 0 | 0 | 0 | |
| 70 | SFAS 109-Accum Def.Tax Benefit Nonproperty - MBT | 0 | 0 | 0 | |
| 71 | Total Gas - State | 0 | 0 | 0 | |
| 72 | | | | | |
| 73 | Total Gas | 334,275,982 | 124,438,869 | 12,723,031 | |
| 74 | | | | | |
| 75 | Other - Federal (Detail of line 10): | | | | |
| 76 | Bond Premium, Discount & Expense Amortized | 3,404,933 | | | |
| 77 | SFAS 115 - CMS Stock | 8,338,889 | | | |
| 78 | SFAS 115 - SERP | (411,809) | | | |
| 79 | MGR DTA Federal Offset | 0 | | | |
| 80 | OPEB Equalization Interest | 108,946 | | | |
| 81 | Pension Equalization Interest | 482,315 | | | |
| 82 | PSCR Underrecovery Interest | 2,649,984 | | | |
| 83 | Real & Personal Property Taxes | 121,690 | | | |
| 84 | SERP Plan Assets-Interest Income | 160,317 | | | |
| 85 | Total Other - Federal | 14,855,265 | 0 | 0 | |
| 86 | | | | | |
| 87 | Other - State (Detail of line 11): | | | | |
| 88 | MBT Timing Differences DTL | 0 | | | |
| 89 | Deferred MBT - OCI | 0 | | | |
| 90 | Total Other State | 0 | 0 | 0 | |
| 91 | | | | | |
| 92 | Total Other | 14,855,265 | 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) 04/15/09 | Year of Report December 31, 2008 | | |
|---|--|---|---------------|--|-------------------------------------|----------------------------------|-------------|
| 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) | CREDITS | | DEBITS | | | |
| | | Account Debited (g) | Amount (h) | Account Credited (i) | Amount (j) | | |
| | | | | | | | 50 |
| | | | | 282 | 13,158 | 0 | 51 |
| | | 190 | 202,741 | | | 0 | 52 |
| | | | | 190 | 50,569 | 4,699,237 | 53 |
| | | | | | | 61,417 | 54 |
| | | | | | | 213,951 | 55 |
| | | | | | | 190,509,769 | 56 |
| | | | | | | 2,919,324 | 57 |
| | | | | | | 24,148,172 | 58 |
| | | | | 216 | 67,785 | 74,206,319 | 59 |
| | | | | | | 32,805,500 | 60 |
| | | | | 190/216 | 4,830,725 | 93,175,089 | 61 |
| | | | | | | 876,199 | 62 |
| | | 190 | 618,476 | | | 18,235,823 | 63 |
| | | 192/285 | 889,717 | | | 889,717 | 64 |
| | | 192/285 | 6,692,376 | | | 6,692,376 | 65 |
| 0 | 0 | | 8,403,310 | | 4,962,237 | 449,432,893 | 66 |
| | | | | | | | 67 |
| | | | | | | | 68 |
| | | 192/285 | 47,163,824 | | | 47,163,824 | 69 |
| | | 192/285 | 44,176,211 | | | 44,176,211 | 70 |
| 0 | 0 | | 91,340,035 | | 0 | 91,340,035 | 71 |
| | | | | | | | 72 |
| 0 | 0 | | 99,743,345 | | 4,962,237 | 540,772,928 | 73 |
| | | | | | | | 74 |
| | | | | | | | 75 |
| 8,219 | 1,939 | | | 190 | 218,748 | 3,192,465 | 76 |
| | | | | 219 | 4,931,414 | 3,407,475 | 77 |
| | | 219 | 411,809 | | | 0 | 78 |
| | | 190 | 4,040 | | | 4,040 | 79 |
| 53,403 | 13,633 | | | 190 | 6,580 | 142,136 | 80 |
| 260,320 | 92,162 | | | 190 | 29,131 | 621,342 | 81 |
| 380,683 | 2,516,005 | | | 190 | 160,059 | 354,603 | 82 |
| 48,190 | 48,223 | 190 | 722 | 190 | 7,393 | 114,986 | 83 |
| 221,572 | 3,668,412 | | | 190 | 9,684 | (3,296,207) | 84 |
| 972,387 | 6,340,374 | | 416,571 | | 5,363,009 | 4,540,840 | 85 |
| | | | | | | | 86 |
| | | | | | | | 87 |
| 108,150 | 1,151,902 | 190 | 1,370,925 | | | 327,173 | 88 |
| | | 219 | 735,042 | | | 735,042 | 89 |
| 108,150 | 1,151,902 | | 2,105,967 | | 0 | 1,062,215 | 90 |
| | | | | | | | 91 |
| 1,080,537 | 7,492,276 | | 2,522,538 | | 5,363,009 | 5,603,055 | 92 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | |
|---|---|--|-------------------------------------|--------------------|-----------------------------------|
| 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 | Clean Air Allowances EPA Auction Sales | 411.8 | 22,649,942 | 725,281 | 0 |
| 2 | Financial Transmission Rights - MTM | 175/421 | 163,502 | 145,321 | 29,256 |
| 3 | AFUDC Deficient from FERC Rate | 421 | 2,497,377 | 2,731,214 | 8,720,488 |
| 4 | FAS 143 ARO Liability | 182/403/411 | 8,570,229 | 4,313,127 | 136,802,275 |
| 5 | SFAS 109 Regulatory Liability | 191 | 811,854,538 | 1,041,467,829 | 785,504,564 |
| 6 | Palisades Refund | various | 230,344,572 | 46,404,562 | 119,596,458 |
| 7 | Gas Title Tracking Refund | 417 | 2,072,919 | 142,410 | 69,491 |
| 8 | | | | | |
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| 37 | | | | | |
| 38 | | | | | |
| 39 | TOTAL | | 1,078,153,079 | 1,095,929,744 | 1,050,722,532 |

| 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) 04/15/09 | Year of Report December 31, 2008 |
|---|-------------------------------------|---|--|--|-------------------------------------|
| 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 | | | | | |
| 4 | UTILITY LAND SALES -- 41 sales with | | | | |
| 5 | original cost less than \$100,000 | 23,929 | | 184,287 | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | Total Gain | 23,929 | | 184,287 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-------------------------------------|---|--|--|-------------------------------------|
| 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 -- 16 sales with | | | | |
| 22 | original cost less than \$100,000 | 44,166 | | | 875,554 |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | Total Loss | 44,166 | | | 875,554 |

| | | | |
|--|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

| 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</p> <p>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 | Gas Fuel Line Installation | 297,868 |
| 2 | Business Opportunities | 11,692,039 |
| 3 | Michigan Electric Transmission Company Revenue | 408,567 |
| 4 | Water Meter Reading | 493,880 |
| 5 | Lab Commercial Services\Calibration and Analytical Testing | 1,751,836 |
| 6 | Gas T&S Operation\Maintenance of Third Party Equipment | 687,330 |
| 7 | Intercompany | 9,189 |
| 8 | MCV | 95,086 |
| 9 | Business Services Support - GM/Delphi | 1,110,564 |
| 10 | Other | 251,850 |
| 11 | Total | 16,798,209 |
| 12 | | |
| 13 | COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416 | |
| 14 | Gas Fuel Line Installation | (184,319) |
| 15 | Business Opportunities | (7,630,262) |
| 16 | Michigan Electric Transmission Company Expense | (127,509) |
| 17 | Water Meter Reading Expense | (380,623) |
| 18 | Labor Commercial Services\Calibration Analytic Testing Expense | (1,678,588) |
| 19 | Gas T&S Operation\Maintenance of Third Party Equipment Expense | (563,635) |
| 20 | Business Services Support - GM/Delphi | (2,555,174) |
| 21 | Other | (201,359) |
| 22 | Total | (13,321,469) |
| 23 | | |
| 24 | | |
| 25 | REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1 | |
| 26 | Revenues | 1,983,350 |
| 27 | Expenses | (1,573,071) |
| 28 | Total Revenues and Expenses Relating to Nonutility Operations | 410,279 |
| 29 | | |

| | | | | |
|--|--|---|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |
| PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued) | | | | |
| | | | | |
| Line No. | Item (a) | Amount (b) | | |
| 29 | NONOPERATING RENTAL INCOME-ACCOUNT 418 | | | |
| 30 | Revenue From Various Nonutility Property Leases & Other Rental Items | 64,608 | | |
| 31 | Approximately 11 parties | | | |
| 32 | MCV | | | |
| 33 | Land Lease | 600,000 | | |
| 34 | Amortization | 18,896 | | |
| 35 | | 683,504 | | |
| 36 | EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1 | | | |
| 37 | ES Services Co | (30,641) | | |
| 38 | CMS Engineering | (21,289) | | |
| 39 | Campus Holdings | (1,446) | | |
| 40 | | | | |
| 41 | Total | (53,376) | | |
| 42 | | | | |
| 43 | INTEREST AND DIVIDEND INCOME-ACCOUNT 419 | | | |
| 44 | WPS Secured Borrowing-Account 141 | 2,764,964 | | |
| 45 | Investments Included in Accounts 123, 124 & 136 | 9,967,531 | | |
| 46 | Notes and Accounts Receivable | 315,698 | | |
| 47 | Interest & Dividend Income-Assoc & Subsid Companies-Account 146 | 735,869 | | |
| 48 | SERP Interest-Account 128 | 1,654,511 | | |
| 49 | Gas Margin | 150,085 | | |
| 50 | PSCR Interest Income | (495,073) | | |
| 51 | Pension/OPEB Equalization | 958,702 | | |
| 52 | Other | 234,527 | | |
| 53 | | | | |
| 54 | | | | |
| 55 | Total Interest And Dividend Income | 16,286,814 | | |
| 56 | | | | |
| 57 | ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1 | 6,431,574 | | |
| 58 | | | | |
| 59 | MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421 | | | |
| 60 | Royalties and Working Interest From Oil and Gas Leases | 1,396,736 | | |
| 61 | Cost of money-Electric Restructuring | 435,071 | | |
| 62 | AFUDC | (233,836) | | |
| 63 | Bill Payment Fees | 1,831,968 | | |
| 64 | PA 141: Return on Capital Exp | 33,069,277 | | |
| 65 | Return on Security Costs | 467,999 | | |
| 66 | Return on Stranded Costs | 4,701,142 | | |
| 67 | SERP Plan Asset-Realized Gain | 115,023 | | |
| 68 | MCV Renewable Contribution Savings | 18,770,460 | | |
| 69 | Gain on Deferred Bonus Plan | 70,174 | | |
| 70 | Other | 107,382 | | |
| 71 | | | | |
| 72 | Total Miscellaneous Nonoperating Income | 60,731,396 | | |

| | | | | |
|---|---|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued) | | | | |
| Line No. | Item (a) | Amount (b) | | |
| 69 | GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1 | | | |
| 70 | See page 280a for details | 184,287 | | |
| 71 | | | | |
| 72 | LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2 | | | |
| 73 | See page 280b for details | (875,554) | | |
| 74 | | | | |
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| 106 | | | | |
| 107 | | | | |
| 108 | Total Other Income | 87,275,664 | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|---|--|-------------------------------------|
| ELECTRIC OPERATING REVENUES (Account 400) | | | |
| <p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p> | | | |
| Line No. | Title of Account (a) | OPERATING REVENUES | |
| | | Amount for Year (b) | Amount for Previous Year (c) |
| 1 | Sales of Electricity | | |
| 2 | (440) Residential Sales | 1,426,391,992 | 1,358,900,257 |
| 3 | (442) Commercial and Industrial Sales | | |
| 4 | Small (or Commercial) | 1,139,178,755 | 1,144,188,120 |
| 5 | Large (or Industrial) | 820,777,856 | 824,077,312 |
| 6 | (444) Public Street and Highway Lighting | 28,579,904 | 26,478,682 |
| 7 | (445) Other Sales to Public Authorities | | |
| 8 | (446) Sales to Railroads and Railways | | |
| 9 | (448) Interdepartmental Sales | 4,175,080 | 4,024,527 |
| 10 | (449) Other Sales | | |
| 11 | | | |
| 12 | TOTAL Sales to Ultimate Consumers | 3,419,103,587 | 3,357,668,898 |
| 13 | | | |
| 14 | (447) Sales for Resale | 135,393,461 | 114,964,046 |
| 15 | TOTAL Sales of Electricity | 3,554,497,048 * | 3,472,632,944 |
| 16 | | | |
| 17 | (Less) (449.1) Provision for Rate Refunds | 35,216,861 | 119,143,436 |
| 18 | TOTAL Revenue Net of Provision for Refunds | 3,519,280,187 | 3,353,489,508 |
| 19 | Other Operating Revenues | | |
| 20 | (450) Forfeited discounts | 11,237,668 | 12,333,910 |
| 21 | (451) Miscellaneous Service Revenues | 4,570,832 | 4,653,121 |
| 22 | (453) Sales of Water and Water Power | | |
| 23 | (454) Rent from Electric Property | 23,036,551 | 24,418,818 |
| 24 | (455) Interdepartmental Rents | | |
| 25 | (456) Other Electric Revenues | 20,206,536 | 19,357,897 |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | TOTAL Other Operating Revenues | 59,051,587 | 60,763,746 |
| 31 | | | |
| 32 | TOTAL Electric Operating Revenues | 3,578,331,774 | 3,414,253,254 |

| | | | | |
|--|---|--|--|-----------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| 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 | | Line No. |
| Amount for Year (d) | Amount for Previous Year (e) | Number for Year (f) | Number or Previous Year (g) | |
| 12,853,573 | 13,205,447 | 1,584,752 | 1,575,386 | 1 |
| | | | | 2 |
| | | | | 3 |
| 11,968,968 | 12,384,049 | 208,932 | 211,365 | 4 |
| 10,563,450 | 11,153,047 | 8,506 | 8,621 | 5 |
| 181,423 | 182,442 | 2,042 | 2,015 | 6 |
| | | | | 7 |
| | | | | 8 |
| 43,278 | 48,731 | | | 9 |
| | | | | 10 |
| | | | | 11 |
| 35,610,692 | 36,973,716 | 1,804,232 | 1,797,387 | 12 |
| | | | | 13 |
| 1,509,105 | 1,825,182 | 1 | 1 | 14 |
| 37,119,797 ** | 38,798,898 | 1,804,233 | 1,797,388 | 15 |
| | | | | 16 |
| | | | | 17 |
| 37,119,797 | 38,798,898 | 1,804,233 | 1,797,388 | 18 |
| <p>* Include \$5,907,795 unbilled revenues.</p> <p>** Includes (29,512) MWH relating to unbilled revenues.</p> | | | | |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

SALES OF ELECTRICITY BY RATE SCHEDULES

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.
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.
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.
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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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 | | | | | | |
| 3 | A-1 RESIDENTIAL SERVICE | 11,075,891 | 1,222,798,473 | 1,465,938 | 7,555 | 0.1104 |
| 4 | A-3 TIME-OF DAY FARM & SH | 39,998 | 3,922,150 | 1,544 | 25,905 | 0.0981 |
| 5 | A-4 ALTERNATE RESIDENCE | 274,061 | 38,460,342 | 96,208 | 2,849 | 0.1403 |
| 6 | A-5 FARM | 260,739 | 28,427,141 | 14,763 | 17,662 | 0.1090 |
| 7 | 1000 RESIDENTIAL SERVICE (RS) | 1,196,399 | 124,874,738 | 1,589,515 | 753 | 0.1044 |
| 8 | 1010 RESIDENTIAL TOD SERV (RT) | 4,558 | 435,104 | 1,535 | 2,969 | 0.0955 |
| 9 | UNBILLED REVENUE | 1,930 | 7,474,044 | | | 3.8726 |
| 10 | | | | | | |
| 11 | TOTAL RESIDENTIAL | 12,853,576 | 1,426,391,992 | 1,584,752 | 8,111 | 0.1110 |
| 12 | | | | | | |
| 13 | COMMERCIAL | | | | | |
| 14 | | | | | | |
| 15 | B-GENERAL SECONDARY | 2,439,905 | 302,773,581 | 175,658 | 13,890 | 0.1241 |
| 16 | C-GENERAL SECONDARY | 3,938,766 | 379,074,586 | 24,069 | 163,645 | 0.0962 |
| 17 | B-1 GENERAL PRIMARY SERV | 220,593 | 21,413,551 | 505 | 436,818 | 0.0971 |
| 18 | D-PRIMARY SERVICE | 2,770,093 | 228,221,364 | 1,192 | 2,323,904 | 0.0824 |
| 19 | F-PRIMARY HI-LOAD FACTOR | 645,715 | 48,553,107 | 157 | 4,112,834 | 0.0752 |
| 20 | GH-ELECTRIC HEATING SERV | 35,027 | 3,923,677 | 1,247 | 28,089 | 0.1120 |
| 21 | H-WATER HEATING SERVICE | 4,496 | 518,766 | 498 | 9,028 | 0.1154 |
| 22 | R-1 SECONDARY RESALE | 531 | 62,393 | 8 | 66,375 | 0.1175 |
| 23 | R-2 SECONDARY RESALE | 8,284 | 803,754 | 21 | 394,476 | 0.0970 |
| 24 | R-3 PRIMARY RESALE SERV | 370,315 | 29,788,909 | 75 | 4,937,533 | 0.0804 |
| 25 | UR-UNMETERED SERVICE | 93,213 | 6,687,385 | 411 | 226,796 | 0.0717 |
| 26 | PS-1 SECONDARY PUBLIC | 61,752 | 6,413,953 | 3,286 | 18,792 | 0.1039 |
| 27 | PS-2 PRIMARY PUBLIC PUMP | 56,229 | 4,908,633 | 306 | 183,755 | 0.0873 |
| 28 | PS-3 OPT PRIMARY PUBLIC | 348,159 | 24,855,110 | 124 | 2,807,734 | 0.0714 |
| 29 | L-4 COM OUTDOOR LIGHTING | 12,641 | 2,045,283 | 4,733 | 2,671 | 0.1618 |
| 30 | 1100 GEN SVC SECONDARY (GS) | 237,807 | 26,762,524 | 181,034 | 1,314 | 0.1125 |
| 31 | 1120 GEN SVC DEMAND SECONDARY (GSD) | 318,578 | 26,069,184 | 22,175 | 14,367 | 0.0818 |
| 32 | 1140 GEN SVC DEMAND SECONDARY (GSD) | 8,077 | 586,819 | 83 | 97,313 | 0.0727 |
| 33 | 1200 GEN SERVICE PRIMARY (GP) | 29,237 | 2,281,376 | 803 | 36,410 | 0.0780 |
| 34 | 1220 GEN SVC PRIMARY DEMAND (GPD) | 354,191 | 22,893,554 | 1,479 | 239,480 | 0.0646 |
| 35 | Total Billed | 35,651,145 | 3,414,942,497 | | | 0.0958 |
| 36 | Total Unbilled Rev. (See Instr. 6) | (40,453) | 4,161,090 | | | (0.1029) |
| 37 | TOTAL | 35,610,692 | 3,419,103,587 | 0 | 0 | 0.0960 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|--------------------------------------|---|---------------|--|-------------------------------------|----------------------|
| SALES OF ELECTRICITY BY RATE SCHEDULES (Continued) | | | | | | |
| <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 | MWh Sold | Revenue | Avg. No. of Customers | KWh of Sales per Customer | Revenue per KWh Sold |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | 1305 GEN SELF GEN SECOND DEM (GSG-1) | 0 | 824 | | - | 0.0000 |
| 2 | 1455 OUTDOOR AREA LIGHTING (GML) | 1,585 | 203,824 | | - | 0.1286 |
| 3 | 1500 GEN SVC UNMETERED (GU) | 10,310 | 629,611 | 479 | 21,524 | 0.0611 |
| 4 | UNBILLED REVENUE | 3,464 | (1,056,165) | | | (0.3049) |
| 5 | DIRECTLY CREDITED TO 44X | | 763,152 | | | |
| 6 | TOTAL COMMERCIAL | 11,968,968 | 1,139,178,755 | 208,932 | 57,286 | 0.0952 |
| 7 | | | | | | |
| 8 | INDUSTRIAL | | | | | |
| 9 | B-GENERAL SECONDARY | 296,459 | 35,025,176 | 5,553 | 53,387 | 0.1181 |
| 10 | C-GENERAL SECONDARY | 547,559 | 55,341,413 | 1,458 | 375,555 | 0.1011 |
| 11 | CG-COGEN & SMALL POWER | 43,851 | 2,882,925 | 8 | 5,481,375 | 0.0657 |
| 12 | B-1 GENERAL PRIMARY SERVICE | 222,562 | 22,312,569 | 360 | 618,228 | 0.1003 |
| 13 | D-PRIMARY SERVICE | 5,133,165 | 416,786,203 | 974 | 5,270,190 | 0.0812 |
| 14 | F-PRIMARY HI-LOAD FACTOR | 1,912,784 | 129,553,799 | 32 | 59,774,500 | 0.0677 |
| 15 | GH-ELECTRIC HEATING SERV | 311 | 35,121 | 17 | 18,294 | 0.1129 |
| 16 | H-WATER HEATING SERVICE | 12 | 1,503 | 3 | 4,000 | 0.1253 |
| 17 | I-PRIMARY INTERRUPTIBLE | 709,496 | 50,182,655 | 10 | 70,949,600 | 0.0707 |
| 18 | J-PRIMARY ELECE FURNACE | 140,624 | 10,730,608 | 6 | 23,437,333 | 0.0763 |
| 19 | J-1 ALTERNATE METAL MELT | 155,862 | 10,201,117 | 10 | 15,586,200 | 0.0654 |
| 20 | R-3 PRIMARY RESALE SERV | 12,234 | 1,049,506 | 3 | 4,078,000 | 0.0858 |
| 21 | L-4 IND OUTDOOR LIGHTING | 742 | 116,038 | 193 | 3,845 | 0.1564 |
| 22 | SPECIAL CONTRACTS | 40,992 | 3,217,294 | 2 | 20,496,000 | 0.0785 |
| 23 | E-1 GS LARGE ECON DEV PRIM | 553,363 | 25,469,076 | 1 | 553,363,000 | 0.0460 |
| 24 | 1110 GEN SERV SECONDARY (GS) | 27,999 | 2,967,412 | 5,713 | 4,901 | 0.1060 |
| 25 | 1130 GEN SVC DEMAND SECONDARY (GSD) | 40,607 | 3,670,198 | 1,303 | 31,164 | 0.0904 |
| 26 | 1150 GEN SVC DEMAND SECONDARY (GSD) | 2,365 | 209,556 | 24 | 98,542 | 0.0886 |
| 27 | 1210 GEN SERVICE PRIMARY (GP) | 22,929 | 2,016,306 | 354 | 64,771 | 0.0879 |
| 28 | 1230 GEN SVC PRIMARY DEMAND (GPD) | 664,711 | 46,710,438 | 972 | 683,859 | 0.0703 |
| 29 | 1039 GEN SERVICE PRIMARY RATE E-1 | 75,103 | 3,456,675 | 1 | 75,103,000 | 0.0460 |
| 30 | 1350 GEN SELF GEN PRIMARY (GSG-2) | 1,345 | 135,395 | 12 | 112,083 | 0.1007 |
| 31 | 1460 OUTDOOR AREA LIGHTING (GML) | 94 | 11,600 | | - | 0.1234 |
| 32 | GEN SERVICE SPECIAL CONTRACTS | 3,863 | 263,008 | 2 | 1,931,500 | 0.0681 |
| 33 | PLANNED LOAD MGMT | | (25,007) | | | |
| 34 | UNBILLED REVENUE | (45,582) | (2,253,350) | | | 0.0494 |
| 35 | SECURITIZATION SAVINGS | | 1,170 | | | |
| 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|-----------------------------------|---|-------------|--|-------------------------------------|----------------------|
| SALES OF ELECTRICITY BY RATE SCHEDULES (Continued) | | | | | | |
| <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 | MWh Sold | Revenue | Avg. No. of Customers | KWh of Sales per Customer | Revenue per KWh Sold |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | DIRECTLY CREDITED TO 44X | | 709,452 | | | |
| 2 | TOTAL INDUSTRIAL | 10,563,450 | 820,777,856 | 8,506 | 1,241,882 | 0.0777 |
| 3 | | | | | | |
| 4 | PUBLIC STREET & HIGHWAY | | | | | |
| 5 | | | | | | |
| 6 | L-1 ENERGY ONLY | 19,592 | 1,552,156 | 342 | 57,287 | 0.0792 |
| 7 | L-2 CUSTOMER OWNED | 732 | 78,724 | 29 | 25,241 | 0.1075 |
| 8 | L-3 COMPANY OWNED | 120,167 | 23,324,320 | 1,650 | 72,828 | 0.1941 |
| 9 | SPECIAL CONTRACT GR | 21,959 | 1,130,833 | 1 | 21,959,000 | 0.0515 |
| 10 | 1400 SECONDARY METERED SERV | 941 | 80,040 | 268 | 3,511 | 0.0851 |
| 11 | 1405 PRIMARY METERED SERV | 70 | 3,773 | 84 | 833 | 0.0539 |
| 12 | 1410 CUSTOMER OWNED INCANDESCENT | 11 | 784 | 6 | 1,833 | 0.0713 |
| 13 | 1415 CUSTOMER OWNED MERCURY | 56 | 4,737 | 12 | 4,667 | 0.0846 |
| 14 | 1420 CUSTOMER OWNED HP SODIUM | 27 | 2,497 | 17 | 1,588 | 0.0925 |
| 15 | 1430 COMPANY OWNED INCANDESCENT | 282 | 26,385 | 90 | 3,133 | 0.0936 |
| 16 | 1435 COMPANY OWNED FLOURESCENT | 17 | 1,558 | 6 | 2,833 | 0.0916 |
| 17 | 1440 COMPANY OWNED MERCURY | 8,789 | 1,173,001 | 709 | 12,396 | 0.1335 |
| 18 | 1445 COMPANY OWNED HP SODIUM | 6,289 | 1,071,215 | 828 | 7,595 | 0.1703 |
| 19 | 1450 COMPANY OWNED METAL HALIDE | 66 | 8,969 | 21 | 3,143 | 0.1359 |
| 20 | SPECIAL CONTRACT GR | 2,425 | 120,912 | 1 | 2,425,000 | 0.0499 |
| 21 | DIRECTLY CREDITED TO 44X | | | | | |
| 22 | TOTAL STREET LIGHTING | 181,423 | 28,579,904 | 2,042 | 88,846 | 0.1575 |
| 23 | | | | | | |
| 24 | INTERDEPARTMENTAL SALES | 43,543 | 4,178,519 | | | 0.0960 |
| 25 | UNBILLED REVENUE | (265) | (3,439) | | | |
| 26 | DIRECTLY CREDITED TO 44X | | | | | |
| 27 | | | | | | |
| 28 | TOTAL INTERDEPARTMENTAL | 43,278 | 4,175,080 | | | 0.0965 |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 304 | 1 | C | ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES | | |
| | | | A-1 194,378,213 A-3 695,488 A-4 4,827,652 A-5 4,573,202 B 47,685,007 C 78,572,348 B-1 7,725,602 D 138,514,079 F 50,639,098 GH 610,614 H 79,132 I 9,254,041 J 2,241,961 J-1 2,915,801 CG 757,798 R-1 9,510 R-2 123,962 R-3 5,777,967 UR 1,626,506 PS-1 1,077,673 PS-2 983,542 PS-3 6,094,771 L-1 341,156 L-2 12,753 L-3 2,111,628 L-4 233,959 SPECIAL CONTRACT - GR 383,439 SPECIAL CONTRACTS 1,599,207 INTERDEPARTMENTAL 687,451 1000 RESIDENTIAL SERVICE (RS) 18,651,860 1010 RESIDENTIAL TOD SERVICE (RT) 71,059 1100 GEN SERVICE SECONDARY (GS) 3,707,411 1120 GEN SVC DEMAND SECONDARY (GSD) 4,966,631 1140 GEN SVC DEMAND SECONDARY (GSD) 125,920 1200 GEN SERVICE PRIMARY (GP) 455,805 1220 GEN SVC PRIMARY DEMAND (GPD) 5,521,838 1455 OUTDOOR AREA LIGHTING (GML) 24,710 1500 GEN SVC UNMETERED (GU) 160,733 1110 GEN SERVICE SECONDARY (GS) 436,504 1130 GEN SVC DEMAND SECONDARY (GSD) 633,063 1150 GEN SVC DEMAND SECONDARY (GSD) 36,870 1210 GEN SERVICE PRIMARY (GP) 357,463 1230 GEN SVC PRIMARY DEMAND (GPD) 10,362,844 1350 GEN SELF GEN PRIMARY (GSG-2) 20,969 1460 OUTDOOR AREA LIGHTING (GML) 1,465 GEN SERVICE SPECIAL CONTRACTS 60,224 1400 SECONDARY METERED SERVICE 14,670 1405 PRIMARY METERED SERVICE 1,091 1410 CUSTOMER OWNED INCANDESCENT 171 | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|--------------------|---|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 304 | 1 | C | ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES | | |
| | | | 1415 CUSTOMER OWNED MERCURY | 873 | |
| | | | 1420 CUSTOMER OWNED HP SODIUM | 421 | |
| | | | 1430 COMPANY OWNED INCANDESCENT | 4,396 | |
| | | | 1435 COMPANY OWNED FLOURESCENT | 265 | |
| | | | 1440 COMPANY OWNED MERCURY | 137,021 | |
| | | | 1445 COMPANY OWNED HP SODIUM | 98,046 | |
| | | | 1450 COMPANY OWNED METAL HALIDE | 1,029 | |
| | | | SPECIAL CONTRACT GR | 37,810 | |
| | | | INTERDEPARTMENTAL | 61,097 | |
| | | | <hr/> | | |
| | | | TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES | 610,485,819 | |
| | | | PROVISION FOR RATE REFUNDS | (35,216,861) | |
| | | | ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE | 13,416,311 | |
| | | | <hr/> | | |
| | | | TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES | 588,685,269 | |
| | | | <hr/> | | |
| 304 | 36 | C | TOTAL UNBILLED REVENUE | 4,189,015 | |
| | | | UNBILLED REVENUE - WHOLESALE CUSTOMERS | 27,925 | |
| | | | UNBILLED REVENUE EXCLUDING WHOLESALE | 4,161,090 | |
| | | | <hr/> | | |
| 304 | 3,4,5,6 | a | January - November 2008 Old Rate Schedule | | |
| 304 | 7,8 | a | December 2008 New Rate Schedule | | |
| 304 | 15-29 | a | January - November 2008 Old Rate Schedule | | |
| 304 | 30-34 | a | December 2008 New Rate Schedule | | |
| 304.1 | 1,2,3 | a | December 2008 New Rate Schedule | | |
| 304.1 | 9-23 | a | January - November 2008 Old Rate Schedule | | |
| 304.1 | 24-32 | a | December 2008 New Rate Schedule | | |
| 304.2 | 6-9 | a | January - November 2008 Old Rate Schedule | | |
| 304.2 | 10-20 | a | December 2008 New Rate Schedule | | |

| Name of Respondent | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|---|---|---------------------|--|-------------------------------------|----------------------|
| 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 | MWh Sold | Revenue | Avg. No. of Customers | KWh of Sales per Customer | Revenue per KWh Sold |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | | | | | | |
| 2 | Commercial Secondary | | | | | |
| 3 | 106 Com Time of Use Meter | - | \$0 | 0 | 0 | \$0.00 |
| 4 | 510 Com Time of Use Meter | 20,300 | \$696,896 | 117 | 173,504 | \$0.03 |
| 5 | 511 Com Time of Use Meter | 112,943 | \$1,951,107 | 331 | 341,218 | \$0.02 |
| 6 | 513 Com Time of Use Meter | 307 | \$8,805 | 3 | 102,333 | \$0.03 |
| 7 | 514 Com Time of Use Meter | 10,329 | \$160,993 | 12 | 860,750 | \$0.02 |
| 8 | Total Commercial Secondary | 143,879 | \$2,817,801 | 463 | 310,754 | \$0.02 |
| 9 | | | | | | |
| 10 | Industrial Secondary | | | | | |
| 11 | 108 Industrial Time of Use | 0 | \$0 | 0 | 0 | \$0.00 |
| 12 | 520 Industrial Time of Use | 3,692 | \$278,998 | 14 | 263,714 | \$0.08 |
| 13 | 521 Industrial Time of Use | 9,716 | \$165,471 | 17 | 571,529 | \$0.02 |
| 14 | 522 Industrial Time of Use | 1,917 | \$28,717 | 2 | 958,500 | \$0.01 |
| 15 | Total Industrial Secondary | 15,325 | \$473,186 | 33 | 464,394 | \$0.03 |
| 16 | | | | | | |
| 17 | Primary | | | | | |
| 18 | 110 Commercial | 0 | \$0 | 0 | 0 | \$0.00 |
| 19 | 517 Commercial - VLT3 | 0 | \$0 | 0 | 0 | \$0.00 |
| 20 | 518 Commercial - VLT3 | 267,750 | \$3,292,573 | 112 | 2,390,625 | \$0.01 |
| 21 | 518 Commercial - VLT2 | 88,132 | \$654,392 | 3 | 29,377,333 | \$0.01 |
| 22 | 518 Commercial - VLT1 | 3,066 | \$27,051 | 1 | 3,066,000 | \$0.01 |
| 23 | 532 Commercial - VLT2 | 25,282 | \$195,867 | 2 | 12,641,000 | \$0.01 |
| 24 | 532 Commercial - VLT3 | 26,513 | \$253,762 | 2 | 13,256,500 | \$0.01 |
| 25 | 541 Commercial | 8,205 | \$116,866 | 10 | 820,500 | \$0.01 |
| 26 | 111 Industrial | 0 | \$0 | 0 | 0 | \$0.00 |
| 27 | | | | | | |
| 28 | 528 Industrial - VLT3 | 81,717 | \$932,821 | 18 | 4,539,833 | \$0.01 |
| 29 | 528 Industrial - VLT2 | 222,759 | \$1,792,394 | 6 | 37,126,500 | \$0.01 |
| | 528 Industrial-VLT1 | 55,220 | \$372,863 | 2 | 27,610,000 | \$0.01 |
| 30 | 533 Industrial - VLT3 | 6,518 | \$61,413 | 1 | 6,518,000 | \$0.01 |
| 31 | 533 Industrial - VLT2 | 249,792 | \$1,860,408 | 5 | 49,958,400 | \$0.01 |
| 32 | 533 Industrial - VLT1 | 199,756 | \$1,175,602 | 2 | 99,878,000 | \$0.01 |
| 33 | 537 Industrial - VLT3 | 2,041 | \$50,913 | 1 | 2,041,000 | \$0.02 |
| 34 | 542 Industrial | 6,944 | \$103,234 | 6 | 1,157,333 | \$0.01 |
| 35 | Total Primary | 1,243,695 | \$10,890,159 | 171 | 7,273,070 | \$0.01 |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | Total VIA Accounts | | (\$3) | (1) | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | Total Billed (Old Rate Schedule) | 1,402,899 | \$14,181,143 | 666 | 2,106,455 | \$0.01 |
| 45 | Total Billed | 1,530,924 | \$15,113,073 | 642 | 2,386,475 | \$0.01 |
| 46 | Total Unbilled Rev. (See Instr. 6) | 10,484 | (\$97,242) | 0 | 0 | (\$0.01) |
| 47 | TOTAL | 1,541,408 | \$15,015,831 | 642 | 2,402,818 | \$0.00 |

| Name of Respondent | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|---|---|---------------------|--|-------------------------------------|-----------------------------|
| 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 | 1,844 | \$12,438 | 111 | 16,613 | \$0.01 |
| 4 | 2120 Comm General Service Demand | 9,525 | \$36,485 | 302 | 31,540 | \$0.00 |
| 5 | 2140 Comm Gen Serv Demand (100 kw guarantee) | 790 | \$4,900 | 10 | 79,000 | \$0.01 |
| 6 | Total Commercial Secondary | 12,159 | \$53,823 | 423 | 28,745 | \$0.01 |
| 7 | | | | | | |
| 8 | Industrial Secondary | | | | | |
| 9 | 2110 Ind General Service | 293 | \$8,476 | 13 | 22,538 | \$0.03 |
| 10 | 2130 Ind General Service Demand | 750 | \$14,468 | 16 | 46,875 | \$0.02 |
| 11 | 2150 Ind General Serv Demand (100 kw guarantee) | 144 | \$2,224 | 2 | 72,000 | \$0.02 |
| 12 | Total Industrial Secondary | 1,187 | \$25,168 | 31 | 38,290 | \$0.02 |
| 13 | | | | | | |
| 14 | Primary | | | | | |
| 15 | 2200 Commercial | 381 | \$3,487 | 8 | 47,625 | \$0.01 |
| 16 | 2220-1 Commercial - VLT1 | 274 | \$1,227 | 1 | 274,000 | \$0.00 |
| 17 | 2220-2 Commercial - VLT2 | 9,959 | \$20,249 | 4 | 2,489,750 | \$0.00 |
| 18 | 2220-3 Commercial - VLT3 | 27,233 | \$239,079 | 114 | 238,886 | \$0.01 |
| 19 | 2210 Industrial | 735 | \$12,901 | 4 | 183,750 | \$0.02 |
| 20 | | | | | | |
| 21 | 2230-1 Industrial - VLT1 | 28,280 | \$185,458 | 4 | 7,070,000 | \$0.01 |
| 22 | 2230-2 Industrial - VLT2 | 41,469 | \$314,650 | 11 | 3,769,909 | \$0.01 |
| 23 | 2230-3 Industrial - VLT3 | 6,348 | \$75,888 | 17 | 373,412 | \$0.01 |
| 24 | Total Primary | 114,679 | \$852,939 | 163 | 703,552 | \$0.01 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | Total VIA Accounts | | \$0 | 0 | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | Total Billed (New Rate Schedule) | 128,025 | \$931,930 | 617 | 207,496 | \$0.01 |
| 34 | Total Billed | 1,530,924 | \$15,113,073 | 642 | 2,386,475 | \$0.01 |
| 35 | Total Unbilled Rev. (See Instr. 6) | 10,484 | (\$97,242) | 0 | 0 | \$0.00 |
| 36 | TOTAL | 1,541,408 | \$15,015,831 | 642 | 2,402,818 | \$0.01 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|--|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 305 | all | all | January through November 2008 data using old rate schedule | | |
| 305 | 46 | b,c | Total Unbilled Revenue is for all of 2008 (Jan - Dec) | | |
| 305.1 | all | all | December 2008 data using new rate schedule | | |
| 305.1 | 35 | b,c | Total Unbilled Revenue is for all of 2008 (Jan - Dec) | | |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

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 | Edison Sault | RQ | 1 | | 20 | 20 |
| 4 | Unbilled | RQ | | | | |
| 5 | INTERRUPTIBLE | | | | | |
| 6 | Alpena | OS | 1 | | 20 | 10 |
| 7 | Edison Sault | OS | 1 | | 0 | 0 |
| 8 | | | | | | |
| 9 | INTERSYSTEM SALES | | | | | |
| 10 | Campbell 3 (backup) | | | | | |
| 11 | Michigan Public Power Agency | OS | 72 | | | |
| 12 | Wolverine Power Supply Coop | OS | 9,48 | | | |
| 13 | Third Parties | | | | | |
| 14 | The Detroit Edison Company | OS | 9 | | | |
| | Subtotal RQ | | | 0 | 0 | 0 |
| | Subtotal non-RQ | | | 0 | 0 | 0 |
| | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

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) (f) | |
| | | | | 0 | 1 |
| 289,142 | 11,660,450 | 7,151,179 | | 18,811,629 | 2 |
| | 256,800 | 76,851 | | 333,651 | 3 |
| | | 27,925 | | 27,925 | 4 |
| | | | | 0 | 5 |
| 37,662 | 608,812 | 2,429,621 | | 3,038,433 | 6 |
| | | | | 0 | 7 |
| | | | | 0 | 8 |
| | | | | 0 | 9 |
| | | | | 0 | 10 |
| 30,877 | 404,135 | 1,232,576 | | 1,636,711 | 11 |
| 12,159 | 154,805 | 485,365 | | 640,170 | 12 |
| | | | | 0 | 13 |
| | | 1,093,752 | | 1,093,752 | 14 |
| 289,142 | 11,917,250 | 7,255,955 | 0 | 19,173,205 | |
| 1,219,963 | 1,167,752 | 114,154,969 | 897,535 | 116,220,256 | |
| 1,509,105 | 13,085,002 | 121,410,924 | 897,535 | 135,393,461 | |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

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 | Ameren Energy | OS | 9 | | | |
| 2 | Midwest ISO | OS | 8,9 | | | |
| 3 | Eagle Energy Partners | OS | | | | |
| 4 | Wabash Valley Power | OS | 8 | | | |
| 5 | Granger Electric | OS | | | | |
| 6 | DTE Energy Trading | OS | 9 | | | |
| 7 | | | | | | |
| 8 | Intersystem Ancillary | | | | | |
| 9 | Ancillary Services - METCO | | | | | |
| 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

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) (f) | |
| | | 1,359,660 | | 1,359,660 | 1 |
| 1,139,265 | | 106,621,177 | | 106,621,177 | 2 |
| | | 10,415 | | 10,415 | 3 |
| | | 193,103 | | 193,103 | 4 |
| | | 552 | | 552 | 5 |
| | | 728,748 | | 728,748 | 6 |
| | | | | | 7 |
| | | | | | 8 |
| | | | 897,535 | 897,535 | 9 |
| | | | | 0 | 10 |
| | | | | 0 | 11 |
| | | | | 0 | 12 |
| | | | | 0 | 13 |
| | | | | 0 | 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) 04/15/09 | Year of Report December 31, 2008 |
| 326 | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 310.1 | 2 | a | MISO energy market transactions were recorded on a net hourly basis in 2008 | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|---|--|---|--|-------------------------------------|
| 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 | 14,737,245 | 15,113,478 | |
| 5 | (501) Fuel | 434,152,404 | 426,545,339 | |
| 6 | (502) Steam Expenses | 14,639,893 | 14,096,126 | |
| 7 | (503) Steam from Other Sources | | | |
| 8 | (Less) (504) Steam Transferred - CR. | | | |
| 9 | (505) Electric Expenses | 9,043,798 | 9,447,206 | |
| 10 | (506) Miscellaneous Steam Power Expenses | 10,520,649 | 11,603,217 | |
| 11 | (507) Rents | | | |
| 12 | Allowances | 1,681,523 | 1,893,953 | |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | 484,775,512 | 478,699,319 | |
| 14 | Maintenance | | | |
| 15 | (510) Maintenance Supervision and Engineering | 8,248,185 | 7,567,553 | |
| 16 | (511) Maintenance of Structures | 4,408,502 | 5,700,764 | |
| 17 | (512) Maintenance of Boiler Plant | 26,135,321 | 28,330,481 | |
| 18 | (513) Maintenance of Electric Plant | 7,005,816 | 10,263,427 | |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | 1,588,240 | 2,605,111 | |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | 47,386,064 | 54,467,336 | |
| 21 | TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20) | 532,161,576 | 533,166,655 | |
| 22 | B. Nuclear Power Generation | | | |
| 23 | Operation | | | |
| 24 | (517) Operation Supervision and Engineering | | 4,131,009 | |
| 25 | (518) Fuel | | 8,464,663 | |
| 26 | (519) Coolants and Water | | 993,378 | |
| 27 | (520) Steam Expenses | | 1,577,575 | |
| 28 | (521) Steam from Other Sources | | | |
| 29 | (Less) (522) Steam Transferred - CR | | | |
| 30 | (523) Electric Expenses | | 861,094 | |
| 31 | (524) Miscellaneous Nuclear Power Expenses | | 16,062,467 | |
| 32 | (525) Rents | | 357,112 | |
| 33 | TOTAL Operation (Enter Total of lines 24 thru 32) | 0 | 32,447,298 | |
| 34 | Maintenance | | | |
| 35 | (528) Maintenance Supervision and Engineering | | 2,279,664 | |
| 36 | (529) Maintenance of Structures | | 420,402 | |
| 37 | (530) Maintenance of Reactor Plant Equipment | | 5,051,338 | |
| 38 | (531) Maintenance of Electric Plant | | 1,608,652 | |
| 39 | (532) Maintenance of Miscellaneous Nuclear Plant | | 1,344,337 | |
| 40 | TOTAL Maintenance (Enter Total of Lines 35 thru 39) | 0 | 10,704,393 | |
| 41 | TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40) | 0 | 43,151,691 | |
| 42 | C. Hydraulic Power Generation | | | |
| 43 | Operation | | | |
| 44 | (535) Operation Supervision and Engineering | 924,048 | 896,851 | |
| 45 | (536) Water for Power | 179,778 | 913,209 | |
| 46 | (537) Hydraulic Expenses | 2,399,409 | 2,808,036 | |
| 47 | (538) Electric Expenses | 2,017,653 | 1,755,395 | |
| 48 | (539) Miscellaneous Hydraulic Power Generation Expenses | 886,719 | 1,216,215 | |
| 49 | (540) Rents | 2,142 | 4,200 | |
| 50 | TOTAL Operation (Enter Total of Lines 44 thru 49) | 6,409,749 | 7,593,906 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
|---|--|---|---|-------------------------------------|
| 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) | |
| 51 | C. Hydraulic Power Generation (Continued) | | | |
| 52 | Maintenance | | | |
| 53 | (541) Maintenance Supervision and Engineering | 638,876 | 506,853 | |
| 54 | (542) Maintenance of Structures | 771,240 | 422,802 | |
| 55 | (543) Maintenance of Reservoirs, Dams, and Waterways | 892,222 | 1,380,944 | |
| 56 | (544) Maintenance of Electric Plant | 2,488,895 | 1,812,792 | |
| 57 | (545) Maintenance of Miscellaneous Hydraulic Plant | 1,340,148 | 1,357,726 | |
| 58 | TOTAL Maintenance (Total of Lines 53 thru 57) | 6,131,381 | 5,481,117 | |
| 59 | TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58) | 12,541,130 | 13,075,023 | |
| 60 | D. Other Power Generation | | | |
| 61 | Operation | | | |
| 62 | (546) Operation Supervision and Engineering | 221,719 | 147,829 | |
| 63 | (547) Fuel | 72,190,950 | 3,450,596 | |
| 64 | (548) Generation Expenses | 282,330 | 229,003 | |
| 65 | (549) Miscellaneous Other Power Generation Expenses | 6,185,966 | 320,261 | |
| 66 | (550) Rents | | | |
| 67 | TOTAL Operation (Total of Lines 62 thru 66) | 78,880,965 | 4,147,689 | |
| 68 | Maintenance | | | |
| 69 | (551) Maintenance Supervision and Engineering | 229,447 | 193,154 | |
| 70 | (552) Maintenance of Structures | 22,622 | 7,623 | |
| 71 | (553) Maintenance of Generating and Electric Plant | 549,975 | 1,112,057 | |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant | | | |
| 73 | TOTAL Maintenance (Total of Lines 69 thru 72) | 802,044 | 1,312,834 | |
| 74 | TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73) | 79,683,009 | 5,460,523 | |
| 75 | E. Other Power Supply Expenses | | | |
| 76 | (555) Purchased Power | 1,231,526,210 | 1,346,603,119 | |
| 77 | (556) System Control and Load Dispatching | 11,869,784 | 10,936,302 | |
| 78 | (557) Other Expenses | | | |
| 79 | Total Other Power Supply Expenses (Total of Lines 76 thru 78) | 1,243,395,994 | 1,357,539,421 | |
| 80 | Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79) | 1,867,781,709 | 1,952,393,313 | |
| 81 | 2. TRANSMISSION EXPENSES | | | |
| 82 | Operation | | | |
| 83 | (560) Operation Supervision and Engineering | | | |
| 84 | (561) Load Dispatching | 5,707,705 | | |
| 85 | (562) Station Expenses | | | |
| 86 | (563) Overhead Lines Expenses | | | |
| 87 | (564) Underground Lines Expenses | | | |
| 88 | (565) Transmission of Electricity by Others | 162,774,067 | 120,150,023 | |
| 89 | (566) Miscellaneous Transmission Expenses | | | |
| 90 | (567) Rents | | | |
| 91 | TOTAL Operation (Total of Lines 83 thru 90) | 168,481,772 | 120,150,023 | |
| 92 | Maintenance | | | |
| 93 | (568) Maintenance Supervision and Engineering | | | |
| 94 | (569) Maintenance of Structures | | | |
| 95 | (570) Maintenance of Station Equipment | | | |
| 96 | (571) Maintenance of Overhead Lines | | | |
| 97 | (572) Maintenance of Underground Lines | | | |
| 98 | (573) Maintenance of Miscellaneous Transmission Plant | | | |
| 99 | TOTAL Maintenance (Total of Lines 93 thru 98) | 0 | 0 | |
| 100 | TOTAL Transmission Expenses (Total of Lines 91 & 99) | 168,481,772 | 120,150,023 | |
| 101 | 3. DISTRIBUTION EXPENSES | | | |
| 102 | Operation | | | |
| 103 | (580) Operation Supervision and Engineering | 18,308,082 | 15,342,792 | |

| | | | | |
|---|--|---|---|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
| 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) | |
| 104 | 3. DISTRIBUTION EXPENSES (Continued) | | | |
| 105 | (581) Load Dispatching | | | |
| 106 | (582) Station Expenses | 5,819,394 | 5,145,875 | |
| 107 | (583) Overhead Line Expenses | 16,908,017 | 17,216,451 | |
| 108 | (584) Underground Line Expenses | 3,578,343 | 4,088,905 | |
| 109 | (585) Street Lighting and Signal System Expenses | 2,105,703 | 2,040,802 | |
| 110 | (586) Meter Expenses | 5,266,469 | 5,297,632 | |
| 111 | (587) Customer Installations Expenses | 4,839,289 | 6,787,569 | |
| 112 | (588) Miscellaneous Expenses | 20,308,564 | 18,985,516 | |
| 113 | (589) Rents | 2,674,619 | 3,415,588 | |
| 114 | TOTAL Operation (Total of Lines 103 thru 113) | 79,808,480 | 78,321,130 | |
| 115 | Maintenance | | | |
| 116 | (590) Maintenance Supervision and Engineering | 6,476,143 | 5,674,780 | |
| 117 | (591) Maintenance of Structures | 965,095 | 1,039,026 | |
| 118 | (592) Maintenance of Station Equipment | 5,207,044 | 6,255,104 | |
| 119 | (593) Maintenance of Overhead Lines | 55,824,556 | 53,721,907 | |
| 120 | (594) Maintenance of Underground Lines | 2,991,231 | 3,448,836 | |
| 121 | (595) Maintenance of Line Transformers | 1,606,372 | 588,461 | |
| 122 | (596) Maintenance of Street Lighting and Signal Systems | 310,838 | 471,912 | |
| 123 | (597) Maintenance of Meters | 1,026,815 | 1,192,255 | |
| 124 | (598) Maintenance of Miscellaneous Distribution Plant | (95,563) | 7,695 | |
| 125 | TOTAL Maintenance (Total of Lines 116 thru 124) | 74,312,531 | 72,399,976 | |
| 126 | TOTAL Distribution Expenses (Total of Lines 114 & 125) | 154,121,011 | 150,721,106 | |
| 127 | 4. CUSTOMER ACCOUNTS EXPENSES | | | |
| 128 | Operation | | | |
| 129 | (901) Supervision | 4,922,326 | 3,656,041 | |
| 130 | (902) Meter Reading Expenses | 11,091,703 | 10,622,383 | |
| 131 | (903) Customer Records and Collection Expenses | 28,958,225 | 28,773,968 | |
| 132 | (904) Uncollectible Accounts | 20,732,526 | 12,980,623 | |
| 133 | (905) Miscellaneous Customer Accounts Expenses | 408,770 | 515,380 | |
| 134 | TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133) | 66,113,550 | 56,548,395 | |
| 135 | 5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | | |
| 136 | Operation | | | |
| 137 | (907) Supervision | 241,045 | 291,882 | |
| 138 | (908) Customer Assistance Expenses | 30,695,292 | 30,928,963 | |
| 139 | (909) Informational and Instructional Expenses | 177,139 | 257,825 | |
| 140 | (910) Miscellaneous Customer Service and Informational Expenses | | | |
| 141 | TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140) | 31,113,476 | 31,478,670 | |
| 142 | 6. SALES EXPENSE | | | |
| 143 | Operation | | | |
| 144 | (911) Supervision | 5,496 | 55,199 | |
| 145 | (912) Demonstrating and Selling Expenses | 174,626 | 330,316 | |
| 146 | (913) Advertising Expenses | | | |
| 147 | (916) Miscellaneous Sales Expenses | | | |
| 148 | Total Sales Expenses (Total of Lines 144 thru 147) | 180,122 | 385,515 | |
| 149 | 7. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 150 | Operation | | | |
| 151 | (920) Administrative and General Salaries | 36,343,770 | 32,392,780 | |
| 152 | (921) Office Supplies and Expenses | 16,141,705 | 12,548,474 | |
| 153 | (Less) (922) Administrative Expenses Transferred - CR | 9,244,200 | 6,711,900 | |

| 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) 4/15/2009 | Year of Report December 31, 2008 |
|---|---|---|---|-------------------------------------|
| 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) | |
| 154 | 7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued) | | | |
| 155 | (923) Outside Services Employed | 15,019,572 | 5,959,435 | |
| 156 | (924) Property Insurance | 3,352,991 | 3,209,714 | |
| 157 | (925) Injuries and Damages | 11,556,749 | 7,495,715 | |
| 158 | (926) Employee Pensions and Benefits | 114,466,786 | 98,667,408 | |
| 159 | (927) Franchise Requirements | | | |
| 160 | (928) Regulatory Commission Expenses | 301,214 | 406,370 | |
| 161 | (929) Duplicate Charges - CR. | | | |
| 162 | (930.1) General Advertising Expenses | 1,767,204 | 1,735,386 | |
| 163 | (930.2) Miscellaneous General Expenses | 4,611,814 | 7,576,420 | |
| 164 | (931) Rents | 210,078 | 886,137 | |
| 165 | TOTAL Operation (Total of Lines 151 thru 164) | 194,527,683 | 164,165,939 | |
| 166 | Maintenance | | | |
| 167 | (935) Maintenance of General Plant | 4,614,124 | 3,838,190 | |
| 168 | TOTAL Administrative and General Expenses (Total of Lines 165 & 167) | 199,141,807 | 168,004,129 | |
| 169 | TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168) | 2,486,933,447 | 2,479,681,151 | |

| 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) | | 10/31/2008 |
| 2. Total Regular Full-Time Employees | | 5307 |
| 3. Total Part-Time and Temporary Employees | | 47 |
| 4. Total Employees | | 5354 |
| | | |

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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) 4/15/2009 | Year of Report December 31, 2008 | | | |
| 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 | ELK RAPIDS HYDRO | OS | | | | |
| 9 | GRAND VALLEY STATE UNIVERSITY | LU | | | | |
| 10 | GRANGER - SEYMOUR | LU | | | | |
| 11 | GRANGER - SEYMOUR ENERGY ONLY | OS | | | | |
| 12 | GREAT LAKES TISSUE | LU | | | | |
| 13 | GRENFELL HYDRO | LU | | | | |
| 14 | HYDRO HOLDINGS | LU | | | | |
| | Total | | | | | |

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|---|---|---|-------------------------------------|-------------------------------|------------------------------|--|-------------|
| PURCHASED POWER (Account 555) (Continued) (Including power exchanges) | | | | | | | |
| <p>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.</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 in a footnote for each adjustment.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p> | | | | | | | |
| 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) | | | | | |
| 2,249 | | | | 99,985 | 56,477 | 156,462 | 1 |
| 2,688 | | | 51,585 | 79,496 | | 131,081 | 2 |
| 3,173 | | | 97,807 | 91,358 | | 189,165 | 3 |
| 2,185 | | | 69,970 | 69,631 | | 139,601 | 4 |
| 4,418 | | | 173,095 | 130,462 | | 303,557 | 5 |
| 1,467 | | | 54,614 | 44,349 | | 98,963 | 6 |
| 34 | | | | 4,661 | | 4,661 | 7 |
| 2,690 | | | | 131,247 | | 131,247 | 8 |
| 157 | | | | 8,012 | | 8,012 | 9 |
| 6,360 | | | 270,664 | 188,223 | | 458,887 | 10 |
| 353 | | | | 14,718 | | 14,718 | 11 |
| 24 | | | | 1,234 | | 1,234 | 12 |
| 1,724 | | | 63,491 | 50,866 | | 114,357 | 13 |
| 449 | | | 17,679 | 13,376 | | 31,055 | 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) 4/15/2009 | Year of Report December 31, 2008 | | | |
|--|---|---|---|------------------------------------|--------------------------------|-------------------------------|
| 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 | MICHIANA HYDRO | LU | | | | |
| 2 | MICHIGAN STATE UNIVERSITY | LU | | | | |
| 3 | GAS RECOVERY SYSTEM, LLC | OS | | | | |
| 4 | MICHIGAN WIND 1, LLC | OS | | | | |
| 5 | PETER JOHN MOEHS | LU | | | | |
| 6 | SCENIC VIEW DAIRY | OS | | | | |
| 7 | SD WARREN | LU | | | | |
| 8 | STS CASCADES | LU | | | | |
| 9 | STS FALLASBURG | LU | | | | |
| 10 | STS MORROW | LU | | | | |
| 11 | THORNAPPLE | LU | | | | |
| 12 | VENICE PARK | OS | | | | |
| 13 | NANR - COLBY RD | LU | | | | |
| 14 | NANR - RATHBUN | OS | | | | |

| | | | |
|--|---|---|-------------------------------------|
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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 (\$) | Charges (\$) | Other or Settlement (\$) | |
| | (h) | (i) | (j) | (k) | (l) | (m) | |
| 238 | | | 12,789 | 7,532 | | 20,321 | 1 |
| 1,760 | | | | 68,062 | | 68,062 | 2 |
| 8,678 | | | | 371,150 | 255,524 | 626,674 | 3 |
| 8,878 | | | | 480,247 | (75,297) | 404,950 | 4 |
| 3 | | | | 138 | | 138 | 5 |
| 1,910 | | | | 87,888 | 7,060 | 94,948 | 6 |
| 1,793 | | | | 95,892 | | 95,892 | 7 |
| 8,128 | | | 316,082 | 233,623 | | 549,705 | 8 |
| 4,177 | | | 125,523 | 128,217 | | 253,740 | 9 |
| 4,736 | | | 136,261 | 172,013 | | 308,274 | 10 |
| 6,479 | | | 198,750 | 185,808 | | 384,558 | 11 |
| 20,263 | | | | 889,906 | 511,247 | 1,401,153 | 12 |
| 2,256 | | | 15,803 | 129,566 | | 145,369 | 13 |
| 9,338 | | | | 402,593 | 243,642 | 646,235 | 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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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 | N. AMERICAN BIOFUELS-GREEN MEADOW | LU | | | | |
| 2 | WHITES BRIDGE | LU | | | | |
| 3 | ZEELAND FARM SERVICES | OS | | | | |
| 4 | ADA COGENERATION | LU | | | | |
| 5 | ADRIAN ENERGY | LU | | | | |
| 6 | WM RENEWABLE | LU | | | | |
| 7 | BOYCE HYDRO | LU | | | | |
| 8 | CADILLAC RENEWABLE | LU | | | | |
| 9 | ENTERGY - PALISADES | LU | | | | |
| 10 | FILER CITY | LU | | | | |
| 11 | GAS RECOVERY SYSTEM, INC | LU | | | | |
| 12 | GENESEE POWER STATION | LU | | | | |
| 13 | GRANGER - GRAND BLANC | LU | | | | |
| 14 | GRANGER - LANDFILL #1 | LU | | | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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) | | | | | |
| 678 | | | 4,766 | 46,905 | | 51,671 | 1 |
| 3,166 | | | 109,063 | 93,444 | | 202,507 | 2 |
| 12,859 | | | | 562,561 | 360,047 | 922,608 | 3 |
| 233,626 | | | 13,558,583 | 6,993,943 | | 20,552,526 | 4 |
| 15,574 | | | 683,205 | 463,238 | | 1,146,443 | 5 |
| 12,350 | | | 502,666 | 366,091 | | 868,757 | 6 |
| 32,648 | | | 411,810 | 1,410,368 | | 1,822,178 | 7 |
| 214,716 | | | 11,694,566 | 6,710,612 | | 18,405,178 | 8 |
| 6,837,242 | | | 260,747,077 | 36,870,781 | | 297,617,858 | 9 |
| 487,196 | | | 24,501,678 | 14,352,935 | | 38,854,613 | 10 |
| 12,388 | | | 524,463 | 370,408 | | 894,871 | 11 |
| 177,537 | | | 11,499,621 | 5,779,772 | | 17,279,393 | 12 |
| 33,037 | | | 1,390,190 | 974,003 | | 2,364,193 | 13 |
| 26,626 | | | 1,090,001 | 799,373 | | 1,889,374 | 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) 4/15/2009 | Year of Report December 31, 2008 | | | |
|--|---|---|---|------------------------------------|--------------------------------|-------------------------------|
| 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 - LANDFILL #2 | LU | | | | |
| 2 | GRANGER - OTTAWA | LU | | | | |
| 3 | GRAYLING | LU | | | | |
| 4 | HILLMAN LIMITED | LU | | | | |
| 5 | KENT COUNTY | LU | | | | |
| 6 | MICHIGAN POWER | LU | | | | |
| 7 | NORTH AMERICAN RESOURCES | LU | | | | |
| 8 | VIKING - LINCOLN | LU | | | | |
| 9 | VIKING - MCBAIN | LU | | | | |
| 10 | MIDLAND COGENERATION | LU | | | | |
| 11 | | | | | | |
| 12 | PP OPTION 3RD PARTIES | | | | | |
| 13 | WORLD ENERGY | OS | | | | |
| 14 | DYNEGY POWER MARKETING | OS | | | | |

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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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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) | | | | | |
| 32,722 | | | 1,325,684 | 969,067 | | 2,294,751 | 1 |
| 39,798 | | | 1,672,613 | 1,177,691 | | 2,850,304 | 2 |
| 233,400 | | | 12,070,844 | 7,266,171 | | 19,337,015 | 3 |
| 142,433 | | | 5,015,985 | 4,194,635 | | 9,210,620 | 4 |
| 102,189 | | | 4,976,457 | 3,005,591 | | 7,982,048 | 5 |
| 789,658 | | | 29,723,063 | 23,376,267 | | 53,099,330 | 6 |
| 20,448 | | | 866,533 | 609,030 | | 1,475,563 | 7 |
| 145,947 | | | 5,753,197 | 4,313,319 | | 10,066,516 | 8 |
| 141,820 | | | 5,590,285 | 4,194,112 | | 9,784,397 | 9 |
| 3,788,698 | | | 298,619,048 | 154,627,641 | (133,387,397) | 319,859,292 | 10 |
| | | | | | | 0 | 11 |
| | | | 21,463,600 | | | 21,463,600 | 12 |
| | | | 31,500 | | | 31,500 | 13 |
| 46,080 | | | 7,558,169 | | | 7,558,169 | 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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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 | PJM | OS | | | | |
| 2 | MISO | OS | | | | |
| 3 | Insurance Reimbursement | OS | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

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) | | | | | |
| | | | 942 | | | 942 | 1 |
| 7,782,446 | | | 359,152,974 | | | 359,152,974 | 2 |
| | | | | | (2,296,000) | (2,296,000) | 3 |
| | | | | | | 0 | 4 |
| | | | | | | 0 | 5 |
| | | | | | | 0 | 6 |
| | | | | | | 0 | 7 |
| | | | | | | 0 | 8 |
| | | | | | | 0 | 9 |
| | | | | | | 0 | 10 |
| | | | | | | 0 | 11 |
| | | | | | | 0 | 12 |
| | | | | | | 0 | 13 |
| 21,471,890 | | | 1,082,142,696 | 283,708,211 | (134,324,697) | 1,231,526,210 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|--------------------|---|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 326 | 1 | I | Bay Windpower Renewable Energy | | |
| 326 | 8 | a | Elk Rapids Hydro is under the Green Power (energy only) Contract. | | |
| 326 | 11 | a | Granger- Seymour is under the Green Power (energy only) Contract. | | |
| 326.1 | 3,4,6,12&14 | a | Gas Recovery Systems LLC, Michigan Wind 1, Scenic View Dairy, Venice Park, NANR Rathbun under the Green Power (energy only) Contract. | | |
| 327.1 | 3,4,6,12&14 | I | Reflects the Renewable Energy Portion under the Green Power Contract. | | |
| 326.2 | 3 | a | Zeeland Farm Services is under the Green Power (energy only) Contract. | | |
| 327.2 | 3 | I | Reflects the Renewable Energy Portion under the Green Power Contract. | | |
| 326.2 | 10 & 11 | a | An affiliated company has an ownership interest in this company. | | |
| 326.3 | 3 | a | An affiliated company has an ownership interest in this company. | | |
| 326.4 | 3 | a | MISO energy market transactions were recorded on a net hourly basis during 2008. | | |
| 327.3 | 10 | I | Reflects Hold Harmless (\$98,763,223) and PSCR Offset (\$34,624,174) credits related to the Resource Conservation Plan. | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | |
|--|---|--|--|----------------|--------------------------------------|
| 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 | 43,278,432 | 4,175,080 | 9.6 |
| 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 | 4,090,942 |
| 18 | Verizon Telephone Company | Poles | 1,907,370 |
| 19 | Century Telephone Company | Poles | 92,027 |
| 20 | Cable Television Companies and Internet Connection | Poles | 3,166,098 |
| 21 | Other Miscellaneous Pole Rentals: | | |
| 22 | 5 Various Telephone Companies Operating | | |
| 23 | in the Company Service Area | Poles | 101,198 |
| 24 | Miscellaneous Rentals, Including Utility | | |
| 25 | Property Leased to Various Parties | | |
| 26 | Throughout the Company's Service Area | Various | 3,638,016 |
| 27 | Lease Rev - Mich. Electric Transmission Company | Transmission Rights of Way | 10,040,900 |
| 28 | | | |
| 29 | Total Account 454 | | 23,036,551 |
| 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) 04/15/09 | Year of Report December 31, 2008 |
| 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. | 4,570,832 |
| 14 | | |
| 15 | OTHER ELECTRIC REVENUES-ACCOUNT 456 | |
| 16 | Retail Open Access | 15,251,879 |
| 17 | Sub Station Maintenance Rev-Non Consumers Equipment | 193,722 |
| 18 | Rate Of Return Billed To Others | 517,515 |
| 19 | Network Wholesale Revenue | 1,233,778 |
| 20 | Sales and Use Tax Discount | 543,233 |
| 21 | Purchase Power Admin Fees | 945,490 |
| 22 | Other Electric Revenue | 1,520,919 |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | TOTAL | 24,777,368 |

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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) 4/15/2009 | Year of Report December 31, 2008 | | |
|--|---|---|---------------------------------|---|-------------------------------------|---------------------------|--|
| TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling") | | | | | | | |
| 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. 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. 3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler." 4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service. 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 | | | | 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. 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. 7. Footnote entries and provide explanations following all required data. | | | |
| 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 | | 492,636 | | | 492,636 |
| 2 | Midwest ISO | | | 162,260,127 | | | 162,260,127 |
| 3 | PJM Interconnections | | | 21,304 | | | 21,304 |
| 4 | | | | | | | - |
| 5 | | | | | | | - |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| | TOTAL | | | 162,774,067 | | | 162,774,067 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|-------------------------------------|--|-------------------------------------|
| 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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 | Basic Details of Lease | Terminal Dates of Lease, Primary (P) or Renewal (R) | |
| (a) | (b) | (c) | |
| Bankers Leasing Corp. | Vehicles, Office Equipment, EDP Equip., Material Handling Equip., Tools & Garage Equip., Lab & Instrument Equip, Constr. & Maint. Equip. and Communications Equip. (Note 1) | | |
| Merrill Lynch | Office Furniture (Note 4) | 2008 (P) | |
| Verizon | Joint Pole Rentals | | |
| SBC, Michigan | Joint Pole Rentals | | |
| Rhode Island & Associates | Office Space - Washington DC | | |
| Consumsan Company, LLC C/O Kin Prop. | Lansing Service Center | 2008 (P) | |
| Consumsan Company, LLC C/O Kin Prop. | Saginaw Service Center | | |
| Walter Neller Enterprises | Office Space - Mail Remittance | | |
| Verizon Select Service, Inc. | Fiber Optic Cable Network | 2028 (P) | |

** 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) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

LEASE RENTALS CHARGED (Continued)

Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancelable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancelable leases will not be cancelled when estimating the remaining charges.

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

| Original Cost (O) or Fair Market Value (F) of Property (d) | Expenses to be Paid by Lessee Itemize (e) | AMOUNT OF RENT - CURRENT TERM | | | | Account Charged (j) | Remaining Annual Charges Under Lease Est. if Not Known (k) |
|---|--|---|------------------|---------------------|------------------|---|--|
| | | Current Year | | Accumulated to Date | | | |
| | | Lessor (f) | Other (g) | Lessor (h) | Other (i) | | |
| | | 7,321,149 | | | | (Note 3) | |
| 4,218,988 (O) | O&M, T | 2,186,051 914,190 1,979,892 53,982 14,724 49,100 40,326 | | 6,045,430 | | (Note 3) 589 589 921 (Note 3) (Note 3) (Note 3) (Note 3) | |
| 1,167,853 (O) | O&M | 1,167,853 | | 1,167,853 | | (Note 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) 4/15/2009 | Year of Report December 31, 2008 |
| 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 | 2008 (P) | |
| Douglas & Lois Nagel | Storage - Kentwood | | |
| Great Lakes Motor Coach | Office Space - Belmont | | |
| Derek R. Lone | Storage - Benzonia | | |
| C.E. Financial Services, L.L.C. | Ludington Service Center | | |
| Jack Stover | South Monroe Service Center | | |
| Boji Group, L.L.C. | Office Space - Lansing Regulatory Office | | |
| Altec Capital Services | Vehicles (Note 1) | | |
| B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.) | | | |
| Coal Supply | Railroad Cars (Note 5) | 2008 (P) | |
| Coal Supply II | Railroad Cars (Note 5) | 2012 (P) | |
| Fuel Supply Trust (FSTX) | Railroad Cars (Note 5) | 2015 (P) | |
| Babcock & Brown Rail Leasing | Railroad Cars (Note 5) | 2009 (P) | |
| Helm-Pacific Leasing | Railroad Cars (Note 5) | 2009 (P) | |
| Babcock & Brown Rail Leasing | Railroad Cars (Note 5) | 2013 (P) | |
| Wells Fargo | Railroad Cars (Note 5) | 2021 (P) | |
| Wells Fargo | Railroad Cars (Note 5) | 2021 (P) | |
| Wells Fargo | Railroad Cars (Note 5) | 2021 (P) | |
| Sovereign Bank | Railroad Cars (Note 5) | 2022 (P) | |
| Chase Equipment Leasing | Railroad Cars (Note 5) | 2022 (P) | |
| Siemens Financial Services | Railroad Cars (Note 5) | 2023 (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) 4/15/2009 | | Year of Report December 31, 2008 | |
|---|--|---|------------------|---|------------------|-------------------------------------|--|
| 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) | | |
| | | 209,723 | | | | (Note 3) | |
| | | 174,668 | | | | (Note 3) | |
| | | 52,719 | | | | (Note 3) | |
| | | 59,362 | | | | (Note 3) | |
| | | 134,496 | | | | (Note 3) | |
| | | 65,474 | | | | (Note 3) | |
| | | 34,326 | | | | (Note 3) | |
| | | 3,135,967 | | | | (Note 3) | |
| B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.) | | | | | | | |
| 9,381,831 (O) | O&M T I | 674,950 | | 22,558,430 | | 151 | 0 |
| 9,275,220 (O) | O&M T I | 1,317,655 | | 18,703,960 | | 151 | 5,270,620 |
| 37,711,789 (O) | O&M T I | 4,422,915 | | 49,209,489 | | 151 | 31,323,342 |
| 22,359,012 (O) | O&M T I | 2,846,735 | | 11,165,430 | | 151 | 706,410 |
| 15,960,483 (O) | O&M T I | 1,820,824 | | 7,351,214 | | 151 | 758,464 |
| 19,733,843 (O) | O&M T I | 2,155,608 | | 5,743,185 | | 151 | 9,130,173 |
| 8,820,240 (O) | O&M T I | 749,802 | | 1,452,083 | | 151 | 11,600,700 |
| 8,285,680 (O) | O&M T I | 728,703 | | 1,412,765 | | 151 | 11,214,093 |
| 8,285,680 (O) | O&M T I | 723,746 | | 1,407,809 | | 151 | 11,123,667 |
| 18,478,250 (O) | O&M T I | 1,505,520 | | 2,509,200 | | 151 | 20,073,600 |
| 18,478,250 (O) | O&M T I | 1,494,929 | | 2,491,389 | | 151 | 19,929,200 |
| 17,555,985 (O) | O&M T I | 475,898 | | 475,898 | | 151 | 20,939,494 |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

LEASE RENTALS CHARGED FOOTNOTES

Notes:

- (1) This master lease agreement involves numerous individual leases with various termination dates.
- (2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.
- (4) The lease is on a sale leaseback contract. The lease term is for ten years. At the end of the lease, the Company has the option to purchase the furniture for its fair market value, return the equipment to the lessor and pay costs associated with the removal of the furniture, or renew the lease at the then current market prices. Also, the Company has the right to purchase the furniture at the end of five years or return it with a penalty of 21.5 percent of the furniture cost.
- (5) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.
- (6) This is a 20 year lease for use of a fiber optic cabling network. The entire lease amount was paid up front and charged to a cost center that will be allocated across departments using the leased asset.

| | | | | |
|--|--|---|---|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC) | | | | |
| Line No. | Description (a) | Amount (b) | | |
| 1 | Industry Association Dues | 998,109 | | |
| 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 (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 \$5,00 by classes if the number of items so grouped is shown) | | | |
| 6 | | | | |
| 7 | COMPANY COMMUNICATION SERVICES | | | |
| 8 | Learning Center LTD | 19,970 | | |
| 9 | CE FIN 45 | 14,208 | | |
| 10 | Miscellaneous under \$5000 | 18,930 | | |
| 11 | | | | |
| 12 | EMPLOYEE'S RELOCATION EXPENSE | | | |
| 13 | Cartus Corp. | 358,230 | | |
| 14 | Company Reimbursed Employee Expenses | 257,443 | | |
| 15 | | | | |
| 16 | | | | |
| 17 | EXEMPT VACATION LIABILITY | | | |
| 18 | To Accrue Vacation Earned | 817,628 | | |
| 19 | | | | |
| 20 | BOARD OF DIRECTORS FEES | 829,868 | | |
| 21 | | | | |
| 22 | KATZ Settlement | 795,374 | | |
| 23 | | | | |
| 24 | OTHER | | | |
| 25 | Various Banks-Service Charges | 1,162,734 | | |
| 26 | Billing Credits | (951,242) | | |
| 27 | UARG Fees | 146,781 | | |
| 28 | Trustee Fees-Bonds | 83,997 | | |
| 29 | Radio/TV Media | 61,826 | | |
| 30 | Misc | (2,042) | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | TOTAL | 4,611,814 | | |

| | | | |
|--|---|---|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 |
|--|---|---|-------------------------------------|

| 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 | Depreciation Expense (Account 403) | Amortization of Limited-Term Electric Plant (Account 404) | Amortization of Other Electric Plant (Acct. 405) | Total |
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Intangible Plant | | 621,932 | 1,322,717 | 1,944,649 |
| 2 | Steam Production Plant | 70,684,519 | | | 70,684,519 |
| 3 | Nuclear Prod Plant-Depreciation | | | | 0 |
| | Nuclear Prod Plant- Decommissioning | | | | 0 |
| 4 | Hydraulic Prod Plant-Conventional | 1,767,284 | | | 1,767,284 |
| 5 | Hydraulic Prod Plant-Pumped Storage | 5,704,583 | | | 5,704,583 |
| 6 | Other Production Plant | 7,214,225 | | | 7,214,225 |
| 7 | Transmission Plant | | | | 0 |
| 8 | Distribution Plant | 138,092,966 | | | 138,092,966 |
| 9 | General Plant | 10,112,784 | | | 10,112,784 |
| 10 | Common Plant-Electric | 16,930,705 | 808,140 | 10,259,132 | 27,997,977 |
| 11 | TOTAL | 250,507,066 | 1,430,072 | 11,581,849 | 263,518,987 |

| 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 406</th> <th>Total</th> </tr> <tr> <td>A. Allocation of Common Depreciation & Amortization Expenses</td> <td>16,930,705</td> <td>808,140</td> <td>10,259,132</td> <td>27,997,977</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>16,930,705</td> <td>808,140</td> <td>10,259,132</td> <td>27,997,977</td> </tr> </table> | | | | | | Account 403 | Account 404 | Account 406 | Total | A. Allocation of Common Depreciation & Amortization Expenses | 16,930,705 | 808,140 | 10,259,132 | 27,997,977 | B. Allocation of Electric Depreciation Expense | - | - | - | - | Total | 16,930,705 | 808,140 | 10,259,132 | 27,997,977 |
| | Account 403 | Account 404 | Account 406 | Total | | | | | | | | | | | | | | | | | | | | |
| A. Allocation of Common Depreciation & Amortization Expenses | 16,930,705 | 808,140 | 10,259,132 | 27,997,977 | | | | | | | | | | | | | | | | | | | | |
| B. Allocation of Electric Depreciation Expense | - | - | - | - | | | | | | | | | | | | | | | | | | | | |
| Total | 16,930,705 | 808,140 | 10,259,132 | 27,997,977 | | | | | | | | | | | | | | | | | | | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/15/2009 | | Year of Report December 31, 2008 | |
|---|--------------------------|---|------------------------------------|---|------------------------------|-------------------------------------|-------------------------------|
| 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 | 208,946 | 43.00 | (5.70) | 2.54 | | |
| 15 | 312.0 | 919,864 | 38.00 | (7.00) | 3.04 | | |
| 16 | 314.0 | 247,579 | 43.00 | (6.20) | 2.40 | | |
| 17 | 315.0 | 70,463 | 40.00 | (6.10) | 2.69 | | |
| 18 | 316.0 & 316.1 | 21,589 | 26.00 | (8.30) | 4.74 | | |
| 19 | | | | | | | |
| 20 | Total | 1,469,277 | | | | | |
| 21 | | | | | | | |
| 22 | Campbell #3 | | | | | | |
| 23 | 310.2 | 19 | 39.00 | | 2.37 | | |
| 24 | 311.0 | 200,919 | 39.00 | (5.30) | 2.60 | | |
| 25 | 312.0 | 720,972 | 37.00 | (5.70) | 2.88 | | |
| 26 | 314.0 | 62,108 | 38.00 | (5.50) | 2.72 | | |
| 27 | 315.0 | 42,124 | 39.00 | (5.40) | 2.61 | | |
| 28 | 316.0 & 316.1 | 6,009 | 33.00 | (6.60) | 3.22 | | |
| 29 | | | | | | | |
| 30 | Total | 1,032,151 | | | | | |
| 31 | | | | | | | |
| 32 | Hydro | | | | | | |
| 33 | 330.3 | 41 | 105.00 | | 2.47 | | |
| 34 | 331.0 & 331.3 | 5,083 | 71.00 | | 2.15 | | |
| 35 | 332.0 & 332.1 | 49,262 | 76.00 | (30.00) | 2.70 | | |
| 36 | 333.0 | 5,478 | 85.00 | | 2.16 | | |
| 37 | 334.0 | 5,326 | 68.00 | | 2.40 | | |
| 38 | 335.0 | 3,038 | 45.00 | | 2.64 | | |
| 39 | 336.0 | 64 | 54.00 | | 2.18 | | |
| 40 | | | | | | | |
| 41 | Total | 68,292 | | | | | |
| 42 | | | | | | | |
| 43 | Ludington Pumped Storage | | | | | | |
| 44 | 331.0 & 331.3 | 17,710 | 55.00 | (47.00) | 3.23 | | |
| 45 | 332.0 | 95,694 | 55.00 | (47.00) | 3.27 | | |
| 46 | 333.0 | 41,976 | 55.00 | (47.00) | 3.91 | | |
| 47 | 334.0 | 7,347 | 55.00 | (47.00) | 3.25 | | |
| 48 | 335.0 | 1,934 | 55.00 | (47.00) | 3.57 | | |
| 49 | 336.0 | 1,536 | 55.00 | (47.00) | 3.22 | | |
| 50 | | | | | | | |
| 51 | Total | 166,197 | | | | | |
| 52 | | | | | | | |
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|--|-------------------|---|-----------------------------|---------------------------|-----------------------|----------------------|------------------------|
| 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) 4/15/2009 | | December 31, 2008 | |
| 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) |
| 12 | Other | | | | | | |
| 13 | 340.2 | 14 | | | 3.00 | | |
| 14 | 341.0 | 948 | 32.00 | (5.00) | 3.76 | | |
| 15 | 342.0 | 523 | 35.00 | (5.00) | 2.75 | | |
| 16 | 344.0 | 387,339 | 36.00 | (5.00) | 1.79 | | |
| 17 | 345.0 | 2,792 | 28.00 | (5.00) | 5.32 | | |
| 18 | 346.0 | 936 | 18.00 | (5.00) | 9.42 | | |
| 19 | | | | | | | |
| 20 | Total | 392,552 | | | | | |
| 21 | | | | | | | |
| 22 | Distribution Prod | | | | | | |
| 23 | 361.2 | 1,153 | 60.00 | (15.00) | 2.01 | R4 | |
| 24 | 362.2 | 24,213 | 50.00 | (12.00) | 2.33 | R2 | |
| 25 | | | | | | | |
| 26 | Total | 25,366 | | | | | |
| 27 | | | | | | | |
| 28 | Distribution - HV | | | | | | |
| 29 | 360.4 | 45,415 | 75.00 | | 1.38 | R3 | |
| 30 | 361.1 | 12,302 | 60.00 | (15.00) | 2.01 | R4 | |
| 31 | 362.1 | 226,863 | 50.00 | (12.00) | 2.33 | R2 | |
| 32 | 364.1 | 3,272 | 75.00 | (90.00) | 2.62 | R3 | |
| 33 | 364.2 | 174 | 75.00 | | 1.38 | R3 | |
| 34 | 364.3 | 127,617 | 60.00 | (45.00) | 2.50 | R2.5 | |
| 35 | 364.4 | 16,342 | 70.00 | | 1.51 | R5 | |
| 36 | 365.2 | 99,267 | 60.00 | (40.00) | 2.44 | R3 | |
| 37 | 366.1 | 1,037 | 55.00 | (20.00) | 2.29 | S3 | |
| 38 | 367.1 | 3,778 | 40.00 | (10.00) | 2.81 | R2 | |
| 39 | 367.2 | 5 | 50.00 | | 2.10 | R2 | |
| 40 | | | | | | | |
| 41 | Total | 536,072 | | | | | |
| 42 | | | | | | | |
| 43 | Distribution | | | | | | |
| 44 | 360.2 | 18,907 | 60.00 | | 1.50 | R2 | |
| 45 | 361.0 | 37,257 | 50.00 | (15.00) | 2.17 | S0.5 | |
| 46 | 362.0 | 485,263 | 38.00 | (2.00) | 2.55 | S-0.5 | |
| 47 | 364.0 | 760,037 | 50.00 | (132.00) | 4.39 | R2 | |
| 48 | 365.0 | 804,398 | 55.00 | (30.00) | 2.26 | R1.5 | |
| 49 | 366.0 | 74,184 | 50.00 | (30.00) | 2.46 | S0.5 | |
| 50 | 367.0 | 420,227 | 45.00 | (25.00) | 2.64 | L2 | |
| 51 | 368.0 | 679,438 | 40.00 | (25.00) | 2.92 | S2 | |
| 52 | 369.1 | 163,829 | 45.00 | (87.00) | 3.95 | R1 | |
| 53 | 369.2 | 382,594 | 40.00 | (25.00) | 3.01 | R3 | |
| 54 | 370.0 | 192,949 | 29.00 | (19.00) | 3.85 | R1 | |
| 55 | 371.0 | 6,615 | 12.00 | (6.00) | 8.41 | L1 | |
| 56 | 373.0 | 88,189 | 30.00 | (90.00) | 6.01 | R0.5 | |
| 57 | | | | | | | |
| 58 | Total | 4,113,887 | | | | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 4/15/2009 | Year of Report December 31, 2008 | | |
|---|--------------------|---|------------------------------------|---|-------------------------------------|-----------------------------|-------------------------------|
| 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 | General | | | | | | |
| 13 | 389.2 | 190 | 50.00 | | 11.76 | S4 | |
| 14 | 390.0 & 390.1 | 45,983 | 40.00 | (15.00) | 5.20 | R2 | |
| 15 | 391.0 & 391.1 | 2,497 | 27.00 | 10.00 | 5.93 | S-0.5 | |
| 16 | 391.2 & 391.3 | 16,193 | 7.00 | | 24.60 | R4 | |
| 17 | 393.0 & 393.1 | 85 | 35.00 | 5.00 | 8.37 | S1.5 | |
| 18 | 394.0 & 394.1 | 6,863 | 26.00 | 10.00 | 5.67 | L2 | |
| 19 | 395.0 & 395.1 | 5,999 | 25.00 | | 5.55 | S2 | |
| 20 | 396.0 | 2,054 | 12.00 | 20.00 | 17.50 | L1 | |
| 21 | 397.0 & 397.1 | 38,736 | 20.00 | (10.00) | 9.21 | L2 | |
| 22 | 398.0 & 398.1 | 1,886 | 24.00 | | 5.37 | L2 | |
| 23 | | | | | | | |
| 24 | Total | 120,486 | | | | | |
| 25 | | | | | | | |
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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) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|--|--|-------------------------------------|
| 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). | | |

| | | | |
|--------------------------|---|----------------|-------------------|
| 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, 2008 |
| | (2) <input type="checkbox"/> A Resubmission | 4/15/2009 | |

| PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS | | | |
|--|--|--|--|
| Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account. | | Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts. | |
| (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. | | (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. | |
| (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 | | (d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year. | |

| Line No. | Item (a) | Amount (b) |
|----------|--|------------|
| 1 | ACCOUNT 425 - MISCELLANEOUS AMORTIZATION - NONE | |
| 2 | | |
| 3 | ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS | |
| 4 | 426.1 - Donations | |
| 5 | | |
| 6 | Americam Heart Assoc / American Cancer Society | 9,650 |
| 7 | Other Donations | 146,756 |
| 8 | Educational Institutions | 27,945 |
| 9 | Various Chambers of Commerce | 38,490 |
| 10 | Youth Programs | 15,525 |
| 11 | Cultural | 26,550 |
| 12 | Improvements | 16,866 |
| 13 | Hospitals | 7,400 |
| 14 | The Heat and Warmth Fund | 27,500 |
| 15 | | |
| 16 | Total - 426.1 | 316,682 |
| 17 | | |
| 18 | | |
| 19 | 426.3 - Penalties and Other Deductions | |
| 20 | ASP - Code of Conduct Fines | 6,911 |
| 21 | Utility Outage Credits | 3,676 |
| 22 | | |
| 23 | Total - 426.3 | 10,587 |
| 24 | | |
| 25 | 426.4 - Expenditures of Civic & Political Activities | |
| 26 | Governmental Affairs Activity | 5,106,794 |
| 27 | | |
| 28 | Total 426.4 | 5,106,794 |
| 29 | | |
| 30 | | |
| 31 | 426.5 - Other Deductions | |
| 32 | Misc Income Deductions - Electric | 1,716,164 |
| 33 | Economic Development activity | 8,883 |
| 34 | Other Deductions | 193,015 |
| 35 | MCV Renewable Contribution | 1,986,301 |
| 36 | SERP Plan Assets realized loss | 16,788,929 |
| 37 | Mark to Market-Fuel Hedge | 844,060 |
| 38 | | |
| 39 | Total 426.5 | 21,537,352 |
| 40 | | |
| 41 | | |

| | | | |
|--------------------------|---|----------------|-------------------|
| 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, 2008 |
| | (2) <input type="checkbox"/> A Resubmission | 4/15/2009 | |

| PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS | | | |
|--|--|--|--|
| Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account. | | Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts. | |
| (c) <i>Interest on Debt to Associated Companies</i> | | | |
| (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. | | (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. | |
| (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 | | (d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year. | |

| Line No. | Item (a) | Amount (b) |
|----------|--|------------|
| 42 | | |
| 43 | 430 - Interest on Debt to Associated Companies | |
| 44 | Consumers funding LLC - Securitization Bonds-various rates | 15,712,319 |
| 45 | Genessee Power Station-Interest on Escrow for Security Deposit-various rates | 104,397 |
| 46 | Other I/C Interest Expense-various rates | 10,979 |
| 47 | | |
| 48 | 430 Total | 15,827,695 |
| 49 | | |
| 50 | | |
| 51 | | |
| 52 | 431- Other Interest Expense | |
| 53 | Customer's Security Deposits - Various Rates | 1,802,219 |
| 54 | Palisades Regulatory Liability for refund of Gain & Excess Decomm Proceeds - Various R | 4,061,761 |
| 55 | Electric Contingency - Various Rates | 749,312 |
| 56 | Gas Customer Choice - Various Rates | 87,590 |
| 57 | Special Retirement Supplement | 564,990 |
| 58 | PSCR Over/Under Recovery Interest | 1,359,240 |
| 59 | Unrefunded Balance | 171,748 |
| 60 | Fly Ash Trust Funds | 17,846 |
| 61 | GCR Over/Under Recovery Interest | 1,095,555 |
| 62 | Renewable Energy | 574,933 |
| 63 | Tax Interest | 929,001 |
| 64 | Miscellaneous Interest Charges | 84,077 |
| 65 | | |
| 66 | 431 Total | 11,498,272 |
| 67 | | |
| 68 | | |
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| 71 | | |
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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) 4/15/2009 | Year of Report December 31, 2008 |
| <p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (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</p> | | <p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p> | |
| Line No. | Item (a) | Amount (b) | |
| 1 | PA 141 Reform Campaign | 2,737,664 | |
| 2 | Associations/Industry Dues | 21,042 | |
| 3 | Lobbying | 172,480 | |
| 4 | Governmental Affairs Activity | 2,175,608 | |
| 5 | | | |
| 6 | Total Account 426.4 | 5,106,794 | |
| 7 | | | |
| 8 | | | |
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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) 4/15/2009 | Year of Report December 31, 2008 | |
|--|--|---|--|--|--------------------------------------|
| 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. | | |
| 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 | | 93,397 | 93,397 | |
| 3 | | | | | |
| 4 | Professional Services | | 60,459 | 60,459 | |
| 5 | | | | | |
| 6 | Minor Items | | 18,560 | 18,560 | |
| 7 | | | | | |
| 8 | Billed to Others | | (1,491) | (1,491) | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | STATE OF MICHIGAN DEPARTMENT OF COMMERCE | | | | |
| 12 | | | | | |
| 13 | Payment Intervenor Funding | 449,348 | | 449,348 | |
| 14 | | | | | |
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| 43 | | | | | |
| 44 | TOTAL | 449,348 | 170,925 | 620,273 | 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) 4/15/2009 | | Year of Report December 31, 2008 | |
| REGULATORY COMMISSION EXPENSES (Continued) | | | | | | | | |
| years 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. | | | | 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped. | | | | |
| EXPENSES INCURRED DURING YEAR | | | | AMORTIZED DURING YEAR | | | | Line No. |
| CHARGED CURRENTLY TO | | | Deferred | Contra Account | Amount | Deferred at End of Year | | |
| Department | Account No. | Amount | | | | | | |
| (f) | (g) | (h) | (i) | (j) | (k) | (l) | | |
| Electric | 928 | 49,863 | | | | | 1 | |
| Gas | 928 | 43,534 | | | | | 2 | |
| Electric | 928 | 8,769 | | | | | 3 | |
| Gas | 928 | 51,690 | | | | | 4 | |
| Electric | 928 | 14,910 | | | | | 5 | |
| Gas | 928 | 3,650 | | | | | 6 | |
| Electric | 928 | (1,491) | | | | | 7 | |
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| | | | | | | | 10 | |
| | | | | | | | 11 | |
| | | | | | | | 12 | |
| Electric | 928 | 229,163 | | | | | 13 | |
| Gas | 928 | 220,185 | | | | | 14 | |
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| | | | | | | | 43 | |
| | | 620,273 | 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) 4/15/2009 | Year of Report December 31, 2008 | |
|---|---|--|--|--------------|
| 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 | 56,894,268 | | |
| 4 | Transmission | | | |
| 5 | Distribution | 47,922,335 | | |
| 6 | Customer Accounts | 26,215,585 | | |
| 7 | Customer Service and Informational | 3,535,150 | | |
| 8 | Sales | 133,349 | | |
| 9 | Administrative and General | 38,769,204 | | |
| 10 | TOTAL Operation (Enter Total of lines 3 thru 9) | 173,469,891 | | |
| 11 | Maintenance | | | |
| 12 | Production | 23,685,434 | | |
| 13 | Transmission | | | |
| 14 | Distribution | 22,868,947 | | |
| 15 | Administrative and General | 1,261,994 | | |
| 16 | TOTAL Maint. (Total of lines 12 thru 15) | 47,816,375 | | |
| 17 | Total Operation and Maintenance | | | |
| 18 | Production (Enter Total of lines 3 and 12) | 80,579,702 | | |
| 19 | Transmission (Enter Total of lines 4 and 13) | 0 | | |
| 20 | Distribution (Enter Total of lines 5 and 14) | 70,791,282 | | |
| 21 | Customer Accounts (Transcribe from line 6) | 26,215,585 | | |
| 22 | Customer Svc. And Informational (Transcribe from line 7) | 3,535,150 | | |
| 23 | Sales (Transcribe from line 8) | 133,349 | | |
| 24 | Administrative and General (Enter Total of lines 9 & 15) | 40,031,198 | | |
| 25 | TOTAL Oper. And Maint. (Total of lines 18 thru 24) | 221,286,266 | 26,077,811 | 247,364,077 |
| 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 | 3,079,150 | | |
| 32 | Transmission | 8,269,653 | | |
| 33 | Distribution | 53,786,476 | | |
| 34 | Customer Accounts | 23,477,103 | | |
| 35 | Customer Service and Informational | 1,072,653 | | |
| 36 | Sales | 54,464 | | |
| 37 | Administrative and General | 21,702,607 | | |
| 38 | TOTAL Operation (Enter Total of lines 28 thru 37) | 111,442,106 | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|---|--|--|--------------|
| 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 | 1,452,344 | | |
| 44 | Transmission | 1,319,074 | | |
| 45 | Distribution | 11,934,038 | | |
| 46 | Administrative and General | 833,624 | | |
| 47 | TOTAL Maint. (Enter Total of lines 40 thru 46) | 15,539,080 | | |
| 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) | 4,531,494 | | |
| 53 | Transmission (Lines 32 and 44) | 9,588,727 | | |
| 54 | Distribution (Lines 33 and 45) | 65,720,514 | | |
| 55 | Customer Accounts (Line 34) | 23,477,103 | | |
| 56 | Customer Service and Informational (Line 35) | 1,072,653 | | |
| 57 | Sales (Line 36) | 54,464 | | |
| 58 | Administrative and General (Lines 37 and 46) | 22,536,231 | | |
| 59 | TOTAL Operation & Maint. (total of lines 49 thru 58) | 126,981,186 | 19,619,616 | 146,600,802 |
| 60 | OTHER UTILITY DEPARTMENTS | | | |
| 61 | Operation and Maintenance | | | |
| 62 | TOTAL All Utility Dept. (Total of lines 25, 59 & 61) | 348,267,452 | 45,697,427 | 393,964,879 |
| 63 | UTILITY PLANT | | | |
| 64 | Construction (By Utility Departments) | | | |
| 65 | Electric Plant | 66,165,779 | 55,001,651 | 121,167,430 |
| 66 | Gas Plant | 24,824,482 | 18,998,703 | 43,823,185 |
| 67 | Other | 8,066,007 | 4,767,641 | 12,833,648 |
| 68 | TOTAL Construction (Total of lines 65 thru 67) | 99,056,268 | 78,767,995 | 177,824,263 |
| 69 | Plant Removal (By Utility Departments) | | | |
| 70 | Electric Plant | 5,879,174 | 2,947,441 | 8,826,615 |
| 71 | Gas Plant | 2,521,317 | 1,620,166 | 4,141,483 |
| 72 | Other | 5,555 | 3,792 | 9,347 |
| 73 | TOTAL Plant Removal (Total of lines 70 thru 72) | 8,406,046 | 4,571,399 | 12,977,445 |
| 74 | Other Accounts (Specify): | | | |
| 69 | Labor Billed to Others (143) | 3,514,725 | 845,537 | 4,360,262 |
| 70 | Labor Billed to Assoc Companies (146) | 3,516,227 | 811,030 | 4,327,257 |
| 71 | Stores expense (163) | 11,053,531 | (11,053,531) | 0 |
| 72 | Clearing Accounts (184) | 120,885,768 | (120,884,540) | 1,228 |
| 73 | Injuries & Damages (228) | 2,894,141 | 21,541 | 2,915,682 |
| 74 | Job Work (416) | 2,968,903 | 512,889 | 3,481,792 |
| 75 | Other Income Deductions (426) | 766,030 | 24,295 | 790,325 |
| 76 | Other Miscellaneous | 3,180,771 | 685,958 | 3,866,729 |
| 77 | TOTAL Other Accounts | 148,780,096 | (129,036,821) | 19,743,275 |
| 78 | TOTAL SALARIES AND WAGES | 604,509,862 | 0 | 604,509,862 |

| | | | |
|---|---|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| 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 | 198,538,620 | 135,027,610 | 333,566,230 |
| 389.1 Land | 2,611,549 | 1,444,281 | 4,055,830 |
| 389.2 Right of Way | 40,227 | 21,547 | 61,774 |
| 390.0 Structures & Improvements | 81,893,161 | 68,867,445 | 150,760,606 |
| 390.1 Structures & Improvements - Leased | 3,884,091 | 3,067,990 | 6,952,081 |
| 391.0 Office Furniture & Equipment | 6,725,376 | 6,402,216 | 13,127,592 |
| 391.1 Office Furniture & Equipment - Mass | 1,104,589 | 1,051,513 | 2,156,102 |
| 391.2 Computer Equipment | 42,481,579 | 28,892,042 | 71,373,621 |
| 391.3 Computer Equipment - Mass | 13,558,994 | 9,221,574 | 22,780,568 |
| 392.0 Transportation Equipment | 6,194,117 | 5,896,485 | 12,090,602 |
| 392.3 Equipment Installed on Leased Vehicles | 3,466 | 3,299 | 6,765 |
| 393.0 Stores Equipment | 131,992 | 125,649 | 257,641 |
| 393.1 Stores Equipment - Mass | 98,131 | 93,416 | 191,547 |
| 394.0 Tools, Shop & Garage Equipment | 3,235,565 | 3,080,094 | 6,315,659 |
| 394.1 Tools, Shop & Garage Equipment - Mass | 1,435,194 | 1,366,232 | 2,801,426 |
| 395.0 Laboratory Equipment | 910,077 | 866,347 | 1,776,424 |
| 395.1 Laboratory Equipment - Mass | 2,413,779 | 2,297,795 | 4,711,574 |
| 396.0 Power Operated Equipment | 1,995,014 | 1,899,151 | 3,894,165 |
| 397.0 Communication Equipment | 27,551,847 | 17,240,621 | 44,792,468 |
| 397.1 Communication Equipment - Mass | 4,044,510 | 2,254,630 | 6,299,140 |
| 398.0 Miscellaneous Equipment | 1,223,300 | 1,164,519 | 2,387,819 |
| 398.1 Miscellaneous Equipment - Mass | 816,283 | 777,060 | 1,593,343 |
| Total | 400,891,461 | 291,061,516 | 691,952,977 |
| NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2008 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. | | | |

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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) 04/15/09 | Year of Report December 31, 2008 |
| COMMON UTILITY PLANT AND EXPENSES (Continued) | | | |
| | | | |
| 2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2008: | | | |
| Balance at Beginning of Year | | 342,063,018 | |
| Depreciation Accrual for 2008 | | | |
| Account 403 Electric (A) | | 16,930,705 | |
| Account 404 Electric | | 808,140 | |
| Account 405 Electric | | 10,259,132 | |
| Account 403 Gas (A) | | 13,647,173 | |
| Account 404 Gas | | 655,949 | |
| Account 405 Gas | | 8,447,051 | |
| Total Depreciation Accrual | | 50,748,150 | |
| Net Charge for Plant Retired: | | | |
| Book Costs of Plant Retired | | (5,955,799) | |
| Cost of Removal | | (956,472) | |
| Salvage | | 772,474 | |
| Total Net Charges | | (6,139,797) | |
| Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments | | (4,782,449) | |
| Balance at End of the Year | | <u>381,888,922</u> | |
| Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2008: (B) | | | |
| | Electric | 212,396,033 | |
| | Gas | 169,492,889 | |
| | Total | <u>381,888,922</u> | |
| 3. Expenses applicable to common utility property are not maintained as such. These expenses are allocated, generally through the medium of clearing accounts on the basis of floor space occupied, hourly use of transportation and other equipment, and the basis of Electric and Gas utilization. | | | |
| (A) Account 403 Electric expenses allocated based on December 31, 2007 common utility allocation of original cost by department | | | |
| (B) Account 403 Gas expenses allocated based on December 31, 2007 common utility allocation of original cost 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|-------------------------------------|---|--|---|-----------|
| 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 \$25,000, 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 | Professional Services | Fee & Expenses | 184, 879, 908 | 31,300 |
| 2 | 22312 Garrison St, Suite 2 | | | | |
| 3 | Dearborn, MI 48124 | | | | |
| 4 | Absolute Staffing Inc/ Acro | Professional Services | Fee & Expenses | Various | 4,973,314 |
| 5 | 39209 W Six Mile RD, Suite 250 | | | | |
| 6 | Livonia, MI 48152 | | | | |
| 7 | Acro Services Corporation/ Absolute | Professional Services | Fee & Expenses | Various | 5,618,449 |
| 8 | 17187 N Laurel Park Drive | | | | |
| 9 | Livonia, MI 48152 | | | | |
| 10 | Aclara Software Inc/ Nexus Energy | Professional Services | Fee & Expenses | 184 | 84,190 |
| 11 | 1311 Business Center Dr | | | | |
| 12 | Richmond, VA, 23236 | | | | |
| 13 | Administrative Controls | Consulting Services | Fee & Expenses | 184, 232 | 313,052 |
| 14 | 525 Avis Drive, Suite 2 | | | | |
| 15 | Ann Arbor, MI 48108 | | | | |
| 16 | Advance Security / US Security | Professional Services | Fee & Expenses | 184, 107, 108 232 511, 545 920, 921 | 1,359,499 |
| 17 | 200 Mansell Court 5th Floor | | | | |
| 18 | Roswell, Ga 30076 | | | | |
| 19 | Advizex Technologies | Technical Services | Fee & Expenses | 107, 163, 165, 184, 232, 241, 588 | 6,939,781 |
| 20 | 6480 Rockside Wood BLVD, Suit 190 | | | | |
| 21 | Independence, OH 44131 | | | | |
| 22 | Aetna Behavioral Health | Professional Services | Fee & Expenses | 146, 184, 920, 921, 926 | 86,316 |
| 23 | P O Box 8500 | | | | |
| 24 | Philadelphia, Pa 19178 | | | | |
| 25 | AG&E Inc. | Consulting/ Technical Services | Fee & Expenses | 107, 184, 232, 543 | 682,541 |
| 26 | 405-A Parkway Drive | | | | |
| 27 | Greensboro, NC 2740 1116 | | | | |
| 28 | AGP & Associates | Professional Advertising Services | Fee & Expenses | 930, 909 | 355,294 |
| 29 | 6105 Jefferson Avenue | | | | |
| 30 | Midland, MI 48640 | | | | |
| 31 | Air Control Science/CCC Group | Engineering Services | Fee & Expenses | 107, 232 | 252,334 |
| 32 | 6560 Odell Place | | | | |
| 33 | Boulder, CO 80301 | | | | |
| 34 | Air Improvement Resources | Consulting Services | Fee & Expenses | 184, 232 | 44,708 |
| 35 | 47298 Sunnybrook Lane Suite 103 | | | | |
| 36 | Novi, MI 48374 | | | | |
| 37 | Alstom Power Inc-Environment | Consulting Services | Fee & Expenses | 107 | 140,231 |
| 38 | 1409 Centerpoint BLVD | | | | |
| 39 | Knoxville, TX 37932 | | | | |
| 40 | Apcompower Inc | Professional Services | Fee & Expenses | 232 | 298,776 |
| 41 | P O Box 392 | | | | |
| 42 | Bath, MI 48808 | | | | |
| 43 | Approva Corporation | Professional Services | Fee & Expenses | 184 | 112,630 |
| 44 | 1950 Roland Clarke Place | | | | |
| 45 | Reston, VA 20191 | | | | |
| 46 | Arcadis G&M Inc | Consulting Services | Fee & Expenses | 184, 232 | 1,423,065 |
| 47 | 41511 Eleven Mile Road | | | | |
| 48 | Novi, MI 48374 | | | | |
| 49 | Arunas T Udry | Professional Services | Fee & Expenses | 923 | 119,789 |
| 50 | 1718 Maunta LN | | | | |
| 51 | Jackson, MI 49201 | | | | |
| 52 | Audu Engineering Consultants | Consulting Engineering Services | Fee & Expenses | 107, 108, 232 | 109,100 |
| 53 | 3659 Alpine NW, Suite 102 | | | | |
| 54 | Grand Rapids, MI 49321 | | | | |
| 55 | | | | | |

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|--|------------------------------------|--|--|---|-----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 56 | Avi Systems/ Audiovisual INC | Professional Services | Fee & Expenses | 184, 880, 921 | 27,751 |
| 57 | 4575 44th ST, SE, Suite C | | | | |
| 58 | Kentwood, MI 49512 | | | | |
| 59 | AWS Truewind LLC | Consulting Services | Fee & Expenses | 107, 184, 232 | 259,041 |
| 60 | 463 New Karner Road | | | | |
| 61 | Albany, NY 12205 | | | | |
| 62 | Axiom Investigative SVC LLC | Professional Services | Fee & Expenses | 184, 228 | 30,000 |
| 63 | 3395 Tuscany DR SE | | | | |
| 64 | Grand Rapids, MI 49546 | | | | |
| 65 | Barr Engineering Company | Consulting/ Technical Services | Fee & Expenses | 107, 182, 184, 232, 543, 544 | 968,747 |
| 66 | 8300 Norman Center Drive | | | | |
| 67 | Minneapolis, MN 55437 1026 | | | | |
| 68 | Beeson Consulting, Inc. | Consulting Services | Fee & Expenses | 184, 232, 920, 921, 923 | 102,399 |
| 69 | 65 Central Park West #4G | | | | |
| 70 | New York, NY 10023 | | | | |
| 71 | Bentley Systems INC | Professional Services | Fee & Expenses | 107, 165, 184, 870, 921 | 447,595 |
| 72 | 685 Stockton DR | | | | |
| 73 | Exton, PA 19341 | | | | |
| 74 | Berline | Advertising Services | Fee & Expenses | 146, 921, 930 | 2,767,028 |
| 75 | 70 E Long Lake Road | | | | |
| 76 | Bloomfield Hills, MI 48304 | | | | |
| 77 | BGL Asset Services LLC | Professional Services | Fee & Expenses | 232, 874 | 332,863 |
| 78 | 1611 S Isabella RD | | | | |
| 79 | MT Pleasant, MI 48858 | | | | |
| 80 | BHA Group INC | Technical Engineering Services | Fee & Expenses | 154, 232, 512 | 31,738 |
| 81 | 8800 East 63rd ST | | | | |
| 82 | Kansas City, MO 64133 | | | | |
| 83 | Black & Veatch | Engineering Services | Fee & Expenses | 107, 108, 184, 232 | 978,564 |
| 84 | 2200 Commonwealth Blvd | | | | |
| 85 | Ann Arbor, MI 48105 | | | | |
| 86 | Blasland, Bouck & Lee, Inc. | Professional Services | Fee & Expenses | 232 | 25,000 |
| 87 | P.O. Box 66 | | | | |
| 88 | Syracuse, NY 13214-0066 | | | | |
| 89 | Bowe Bell & Howell M&MT CO | Professional Services | Fee & Expenses | 184, 903 | 255,724 |
| 90 | 3791 S Alston Ave | | | | |
| 91 | Durham, NC 27713 | | | | |
| 92 | Bowne of Chicago Inc | Professional Services | Fee & Expenses | 146, 184, 189, 920, 921, 931 | 130,487 |
| 93 | 75 Remittance Dr Suite 6495 | | | | |
| 94 | Chicago, IL 60675 | | | | |
| 95 | BP&R Construction | Consulting Services | Fees & Expenses | 107, 184, 232, 513 | 594,440 |
| 96 | 456 Century Lane | | | | |
| 97 | Holland, MI 49423 | | | | |
| 98 | BP&R Engineering Inc | Engineering Services | Fee & Expenses | 107, 184, 186, 232 | 2,636,955 |
| 99 | 1161 6 Mile Road | | | | |
| 100 | Comstock Park, MI 49321 | | | | |
| 101 | Brighton Analytical Inc | Consulting Services | Fee & Expenses | 184, 232, | 48,180 |
| 102 | 2105 Pless Drive | | | | |
| 103 | Brighton, MI 48114 | | | | |
| 104 | Buford Goff & Associates | Engineering Services | Fee & Expenses | 184 | 90,583 |
| 105 | 1331 Elmwood Ave | | | | |
| 106 | Columbia, SC 29201 | | | | |
| 107 | Burgoyne Appraisal Company LLC | Consulting Appraisal Services | Fee & Expenses | 184 | 40,865 |
| 108 | 1722 Cambridge RD | | | | |
| 109 | Ann Arbor, MI 48104 | | | | |
| 110 | Cambridge Energy Research Asso | Professional Services | Fee & Expenses | 107, 146, 184, 920, 921 | 191,385 |
| 111 | 555Cambridge Parkway | | | | |
| 112 | Cambridge, MA 02142 | | | | |
| 113 | Capgemini US LLC | Consulting Services | Fee & Expenses | 107, 184 | 329,528 |
| 114 | 623 Fifth Avenue 33RD Floor | | | | |
| 115 | New York, NY 10022 | | | | |
| 116 | Carrier Corporation | Professional Services | Fee & Expenses | 184, 232 | 25,474 |
| 117 | 39205 Country Club DR | | | | |
| 118 | Farmington Hills, MI 48331 | | | | |
| 119 | Cartus Corporation | Professional Services | Fee & Expenses | 163, 184, 146, 500, 502, 506, 539, 580, 588, 816, 902, 908, 920, 921, 930 | 1,396,953 |
| 120 | 40 Apple Ridge Rd | | | | |
| 121 | Danbury, CT 06810 | | | | |
| 122 | CCC Group | Engineering Services | Fee & Expenses | 232 | 61,495 |
| 123 | 5660 Greenwood Plaza BLVD, Ste 445 | | | | |
| 124 | Greenwood Village, CO 80111 | | | | |
| 125 | | | | | |

| 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) 04/15/09 | December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 126 | Center For Adv Studies In Business | Professional Services | Fee & Expenses | 184, 506, 556, | 46,184 |
| 127 | Grainger Hall 975 University | | | 588, 879, 901, 902, 903, | |
| 128 | Madison, WI 53706 | | | 908, 921, 926, 930, 935 | |
| 129 | Century A&E Corporation | Engineering Services | Fee & Expenses | 107, 108, 184, 186, 232 | 1,549,203 |
| 130 | 168 Louis Campus Promenade NW | | | | |
| 131 | Grand Rapids, MI 49503 | | | | |
| 132 | CDW/Berbee Information Networks | Professional Services | Fee & Expenses | 163, 184, 232, 241 | 104,247 |
| 133 | 4690 E Fulton DR, BLDG C, Suite 203 | | | | |
| 134 | Ada, MI 49301 | | | | |
| 135 | CHE Consulting, | Professional Services | Fee & Expenses | 184 | 185,388 |
| 136 | 1576 Fencorp Drive | | | | |
| 137 | Fenton, MO 63026 | | | | |
| 138 | Citadel Broadcasting | Advertising Services | Fee & Expenses | 186, 583 | 131,791 |
| 139 | 3420 Pine Tree RD | | | | |
| 140 | Lansing, MI 48911 | | | | |
| 141 | Citrix Systems Inc | Professional Services | Fee & Expenses | 184 | 56,513 |
| 142 | 851 West Cypress Creek RD | | | | |
| 143 | Fort Lauderdale, FL 33309 | | | | |
| 144 | Clarix Technologies | Professional Services | Fee & Expenses | 184 | 45,669 |
| 145 | 1163 Pittsford-Victor RD, Suite 210 | | | | |
| 146 | Pittford, NY 14534 | | | | |
| 147 | Clear Channel Broadcasting | Advertising Services | Fee & Expenses | 186, 583 | 88,022 |
| 148 | 77 Monroe Center, Suite 1000 | | | | |
| 149 | Grand Rapids , MI 79503 | | | | |
| 150 | * CMS Energy | Management Services | Fee & Expenses | 920 | 7,419,758 |
| 151 | 330 Town Ctr Dr Fairlane Pl | | | | |
| 152 | Dearborn, MI 48126 | | | | |
| 153 | * CMS Enterprises | Professional Services | Fee & Expenses | 107, 184, 186, 228, 232, | 1,029,706 |
| 154 | One Energy Plaza | | | 234, 241, 253, 588, 879, | |
| 155 | Jackson, MI 49201 | | | 880, 912, 920, 921,923 | |
| 156 | Comm Vault Systems Inc | Professional Services | Fee & Expenses | 165 | 134,215 |
| 157 | 2 Crescent Place | | | | |
| 158 | Oceport, NJ 07757 | | | | |
| 159 | Conklin Benham Ann Arbor Office | Legal Services | Fee & Expenses | 228 | 39,165 |
| 160 | 30700 Telegraph Suite 2580 | | | | |
| 161 | Bringham Farms, MI 48025 | | | | |
| 162 | Corporate Vision Concepts | Technical Services | Fee & Expenses | 107, 184, 232 | 158,575 |
| 163 | 20096 76th Street | | | | |
| 164 | South Haven, MI 49090 | | | | |
| 165 | Covast Corporation | Consulting Services | Fee & Expenses | 107, 184, 923 | 140,548 |
| 166 | 3340 Peachtree RD NE Tower Place Ste | | | | |
| 167 | Atlanta, Ga 30326 | | | | |
| 168 | Credential Check Corp | Consulting Services | Fee & Expenses | 921 | 110,244 |
| 169 | P O Box 4504 | | | | |
| 170 | Troy, MI 48099 | | | | |
| 171 | Critical Business Analysis | Professional Services | Fee & Expenses | 107, 184, 241, 814 | 39,491 |
| 172 | 133 W Second ST | | | | |
| 173 | Perrysburg, OH 43551 | | | | |
| 174 | Cumulus Broadcasting | Advertising Services | Fee & Expenses | 186, 583 | 40,337 |
| 175 | 4154 Jennings DR | | | | |
| 176 | Kalamazoo, MI 49048 | | | | |
| 177 | Cyme International | Professional Services | Fee & Expenses | 107, 184, 303 | 47,840 |
| 178 | 145 Roberval STE, 104 | | | | |
| 179 | ST Bruno Qc Canada J3V3P8 | | | | |
| 180 | Davey Resource Group | Consulting Services | Fee & Expenses | 184, 108, 364, 583, 593 | 88,780 |
| 181 | P O Box 5193 | | | | |
| 182 | Kent, OH 44240 | | | | |
| 183 | David A Mikelonis | Professional Services | Fee & Expenses | 923 | 58,221 |
| 184 | 1899 Glen Dr | | | | |
| 185 | Jackson, MI 49203 | | | | |
| 186 | Deloitte Consulting | Consulting Services | Fee & Expenses | 107, 165, 184, 921, 923 | 28,288,733 |
| 187 | 600 Renaissance Center | | | | |
| 188 | Detroit, MI 48243 | | | | |
| 189 | Detectent Inc | Consulting Services | Fee & Expenses | 903, 232 | 145,000 |
| 190 | 120 W Grand Ave, Suite 104 | | | | |
| 191 | Escondido, CA 92025 | | | | |
| 192 | Devine Tarbell & Associates Inc | Consulting Services | Fee & Expenses | 107, 232 | 434,575 |
| 193 | 970 Baxter BLVD | | | | |
| 194 | Portland, ME 04103 | | | | |
| 195 | | | | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|---------------------------------------|---|--|-------------------------------------|-----------|
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 196 | Diamond Power Int'l Inc | Professional Services | Fee & Expenses | 107, 232 | 730,966 |
| 197 | 2600 E Main, P O Box 415 | | | | |
| 198 | Lancaster, Oh 43130 | | | | |
| 199 | Dick Basu | Professional Services | Fee & Expenses | 184, 232 | 190,913 |
| 200 | 2333 White Mountain HWY PO Box 378 | | | | |
| 201 | N Conway, NH 03860 | | | | |
| 202 | Digital Inspections A Kema Company | Professional Services | Fee & Expenses | 107 | 76,725 |
| 203 | 804A Buchanan Avenue NW | | | | |
| 204 | Corvallis, OR 97330 | | | | |
| 205 | DJI & Associates | Engineering Services | Fee & Expenses | 107, 232 | 1,466,813 |
| 206 | 2324 Brooklyn Road | | | | |
| 207 | Jackson, MI 49203 | | | | |
| 208 | Doble Engineering | Engineering Services | Fee & Expenses | 232, 184, | 207,624 |
| 209 | 85 Walnut Street | | | | |
| 210 | Watertown, MA 02272 | | | | |
| 211 | Doosan Babcock Energy Limited | Engineering Technical Services | Fee & Expenses | 107, 512 | 454,258 |
| 212 | 1050 Crown Pointe PKWY, Suite 1200 | | | | |
| 213 | Atlanta, GA 30338 | | | | |
| 214 | DR Robert C Burchett | Professional Services | Fee & Expenses | 241, 556 | 42,679 |
| 215 | 61 Harmon Rd | | | | |
| 216 | Glenville, NY 12302 | | | | |
| 217 | Dynamic Compressor Services | Technical Services | Fee & Expenses | 107, 154, 184, 232 | 145,237 |
| 218 | 21283 Russell Drive P O Box 297 | | | | |
| 219 | Rockwood, MI 48173 | | | | |
| 220 | Dyonix LP | Professional Services | Fee & Expenses | 588 | 69,668 |
| 221 | 1235 N Loop West, Suite 1220 | | | | |
| 222 | Houston, TX 77008 | | | | |
| 223 | Earth Tech | Engineering Services | Fee & Expenses | 107, 232 | 97,500 |
| 224 | 5555 Glenwood Hills Parkway SE | | | | |
| 225 | Grand Rapids, MI 49588 | | | | |
| 226 | Elexco Land Services | Consulting Services | Fee & Expenses | 184, 232 | 95,447 |
| 227 | 106 Huron BLDV Suite A | | | | |
| 228 | Marysville, MI 48040 | | | | |
| 229 | Elite Engineering Services Inc | Professional Engineering Services | Fee & Expenses | 108,107, 184, 232 | 114,619 |
| 230 | 437 Fern Ave, Suite C | | | | |
| 231 | Jackson, MI 49202 | | | | |
| 232 | Emerson Process Management | Consulting Services | Fee & Expenses | 107, 154, 184, 232, 442, 512 | 1,412,616 |
| 233 | 200 Beta Dr | | | | |
| 234 | Pittsburgh, Pa 15238 | | | | |
| 235 | Emeter Corporation | Professional Services | Fee & Expenses | 184 | 56,555 |
| 236 | 2215 Bridgeport PKWY, Suite 300 | | | | |
| 237 | San Mateo, CA 94404 | | | | |
| 238 | Empirix Inc | Consulting Services | Fee & Expenses | 107, 184 | 150,490 |
| 239 | 20 Crosby Dr | | | | |
| 240 | Bedford, MA 01730 | | | | |
| 241 | Energy Ventures Analysis Inc | Professional Services | Fee & Expenses | 184, 501 | 41,000 |
| 242 | 1901 N Moore Street, Suite 1200 | | | | |
| 243 | Arlington, VA 22209 | | | | |
| 244 | Enernex Corporation | Consulting Services | Fee & Expenses | 107, 184 | 808,300 |
| 245 | 170C Marketplace BLV | | | | |
| 246 | Knoxville, TN 37922 | | | | |
| 247 | Eger Surveying & Engineering | Consulting Surveying Services | Fee & Expenses | 184, 232 | 178,260 |
| 248 | 805 N Cedar RD | | | | |
| 249 | Mason, MI 48854 | | | | |
| 250 | Engineering & Environmental Solution | Consulting Services | Fee & Expenses | 501, 232 | 106,313 |
| 251 | 200 N Franklin Street, Suite 202 | | | | |
| 252 | Zeeland, MI 49464 | | | | |
| 253 | Envirologic Technologies, Inc. | Professional Consulting Services | Fee & Expenses | 108, 163, 184, 232 | 104,194 |
| 254 | 2960 Interstate Parkway | | | | |
| 255 | Kalamazoo, MI 49048 | | | | |
| 256 | Environmental Consulting & Technology | Technical/ Consulting Services | Fee & Expenses | 107, 184, 232, 500 | 203,273 |
| 257 | 220 Bagley Ave, Suite 600 | | | | |
| 258 | Detroit, MI 48226 | | | | |
| 259 | Environmental Resources Mgmt Inc | Consulting Services | Fee & Expenses | 108, 184, 232, 501 | 38,767 |
| 260 | 3352 128th Ave | | | | |
| 261 | Holland, MI 49424-9263 | | | | |
| 262 | Environmental Systems Corp | Professional Services | Fee & Expenses | 502, 512 | 156,645 |
| 263 | 200 Tech Center Drive | | | | |
| 264 | Knoxville, TN 37912 | | | | |
| 265 | | | | | |

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|--|--------------------------------------|---|--------------------------|-------------------------|-----------|
| 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) 04/15/09 | December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 266 | EPRI | | | | |
| 267 | 13014 Collections Center Dr | Consulting | Fee & | | |
| 268 | Chicago, IL 60693 | Services | Expenses | 184, 511, 580 | 39,000 |
| 269 | Ernst & Young LLC | Consulting/ | | | |
| 270 | 8484 Westpark Drive | Audit | Fee & | | |
| 271 | McLean, VA 22102 | Services | Expenses | 146, 181 | 120,997 |
| 272 | ERP Resource Inc | | | | |
| 273 | 3864 S Creek DR | Consulting | Fee & | | |
| 274 | Rochester, MI 48306 | Services | Expenses | 107, 184, 923 | 369,851 |
| 275 | * ES Services | Professional/ | | | |
| 276 | 212 West Michigan Ave | Engineering | Fee & | | |
| 277 | Jackson, MI 49201 | Services | Expenses | 107, 184 | 102,612 |
| 278 | ESC Energysoftwareconsultants.com | | | | |
| 279 | 123 N Post Oak Lane, Suit 405 | Professional | Fee & | | |
| 280 | Houston, TX 77026 | Services | Expenses | 184, 921 | 120,516 |
| 281 | ESI International | | | | |
| 282 | P O Box 3597 | Professional | Fee & | | |
| 283 | Boston, MA 02241 | Services | Expenses | 184, 500, 903, 921, 935 | 138,942 |
| 284 | ESRI Inc | | | | |
| 285 | 380 New York Street | Consulting | Fee & | | |
| 286 | Redlands, CA 92373 | Services | Expenses | 107, 303, 391 | 209,797 |
| 287 | ESRI Inc | | | | |
| 288 | 880 Blue Gentian RD, Suite 200 | Professional | Fee & | | |
| 289 | ST Paul, MN 55121 | Services | Expenses | 184 | 393,840 |
| 290 | Experian Inc | | | | |
| 291 | Department 1971 | Professional | Fee & | | |
| 292 | Los Angeles, CA 90088 | Services | Expenses | 903, 232 | 41,421 |
| 293 | Fairbanks Morse | | | | |
| 294 | 701 White Ave | Technical | Fee & | | |
| 295 | Beloit, WI 53511 | Services | Expenses | 154, 232, 544 | 187,423 |
| 296 | Fidelity Investments | | | | |
| 297 | 300 Puritan Way | Professional | Fee & | | |
| 298 | Marlborough, MA 01752 | Services | Expenses | 107, 146, 184,242, 926 | 172,607 |
| 299 | Fidelity Investments | | | | |
| 300 | 100 Crosby PKWY | Professional | Fee & | | |
| 301 | Covington, KY 41015 | Services | Expenses | 184, 242 | 2,831,887 |
| 302 | Fishbeck, Thompson, Carr & Huber Inc | | | | |
| 303 | 7402 Westshire Dr, Suite 110 | Consulting | Fee & | | |
| 304 | Lansing, MI 48917 | Services | Expenses | 107, 232 | 37,983 |
| 305 | Flow-Cal Inc | | | | |
| 306 | 2222 Bay Area BLVD, Suite 200 | Consultant | Fee & | | |
| 307 | Houston, TX 77058 | Services | Expenses | 107, 184, 232 | 84,671 |
| 308 | Flue Gas Services Inc | | | | |
| 309 | 130 Battery Way | Technical | Fee & | | |
| 310 | Peachtree City, Ga 30269 | Services | Expenses | 232, 512 | 89,404 |
| 311 | Fossil Energy Research | | | | |
| 312 | 23342 C South Pointe | Engineering | Fee & | | |
| 313 | Laguna Hills, CA 92653 | Services | Expenses | 107, 232 | 258,093 |
| 314 | Gartner Group | | | | |
| 315 | P O Box 911319 | Professional | Fee & | | |
| 316 | Dallas, TX 75391 | Services | Expenses | 163, 184 | 113,300 |
| 317 | Global Credit Services Inc | | | | |
| 318 | P O Box 8500-3106 | Professional | Fee & | | |
| 319 | Philadelphia, Pa 191178-3106 | Services | Expenses | 184, 921 | 32,500 |
| 320 | Golf Project Management Inc | | | | |
| 321 | 1776 Park Trail NE | Professional | Fee & | | |
| 322 | Grand Rapids, MI 49526 | Services | Expenses | 184, 232 | 257,856 |
| 323 | Gourdie Fraser & Associates | Professional/ | | | |
| 324 | 124 West State St P O Box 927 | Consulting/Survey | Fee & | | |
| 325 | Traverse City, MI 498685 0927 | Services | Expenses | 184, 232 | 123,114 |
| 326 | Great Lakes Barrier Nets | | | | |
| 327 | 712 Abbott Road | Professional | Fee & | | |
| 328 | East Lansing, MI 48823 | Services | Expenses | 107, 184, 232 | 84,365 |
| 329 | Great Lakes Environmental Center Inc | | | | |
| 330 | 739 Hastings St | Consulting | Fee & | | |
| 331 | Traverse City, MI 49686 | Services | Expenses | 107, 184, 232, 537 | 154,501 |
| 332 | Hasselbring Clark | | | | |
| 333 | P O Box 25006 | Professional | Fee & | | |
| 334 | Lansing, MI 48909 | Services | Expenses | 184, 921 | 33,432 |
| 335 | | | | | |

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|--|--------------------------------------|--|--|-------------------------------------|-----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 336 | HDR/Cummins & Barnard Inc | Consulting Services | Fee & Expenses | 107, 232 | 4,811,119 |
| 337 | 5405 Data Court Suite 100 | | | | |
| 338 | Duluth, MN 55802 | | | | |
| 339 | Henningson, Durham, Richardson Arch- | Consulting Services | Fee & Expenses | 232, 537 | 90,646 |
| 340 | One Blue Hill Plaza Fl-12 | | | | |
| 341 | Pearl River, NY 10965-3104 | | | | |
| 342 | Hermosa Beach Consulting Group LLC | Consulting Services | Fee & Expenses | 184 | 990,173 |
| 343 | P O Box 326 | | | | |
| 344 | Hermosa Beach, CA 90254 | | | | |
| 345 | Hewitt Associates | Actuarial Services | Fee & Expenses | 146, 184, 546, 920, 921, 923, 926 | 796,560 |
| 346 | 100 Half Day Road | | | | |
| 347 | Lincolnshire, IL 60015 | | | | |
| 348 | Hewlett-Packard Co | Consulting Services | Fee & Expenses | 107, 184 | 1,013,606 |
| 349 | 8000 Foothills Blvd | | | | |
| 350 | Roseville, CA 95747 | | | | |
| 351 | Hoelter Research | Consulting Services | Fee & Expenses | 879, 920, 921 | 170,560 |
| 352 | 26773 Greenville | | | | |
| 353 | Perrysburg, OH 43551 | | | | |
| 354 | Holland Cost & Scheduling of NC Inc | Consulting Services | Fee & Expenses | 232 | 32,651 |
| 355 | 2101 Providence Rd | | | | |
| 356 | Charlotte, NC 28211 | | | | |
| 357 | Holland Engineering Inc | Engineering Services | Fee & Expenses | 107, 232, 376 | 1,532,125 |
| 358 | 220 Hoover BLVD, Suite 2 | | | | |
| 359 | Holland, MI 49423 | | | | |
| 360 | Honigman Miller Schwartz & Cohn | Professional Services | Fee & Expenses | 184, 921 | 62,818 |
| 361 | 2290 First National BLDG | | | | |
| 362 | Detroit, MI 48226 | | | | |
| 363 | Hry Inc | Consulting Services | Fee & Expenses | 107, 232 | 76,013 |
| 364 | 1165 Maple Leaf | | | | |
| 365 | Rochester Hills, MI 48309 | | | | |
| 366 | H T Engineering | Engineering Services | Fee & Expenses | 232 | 26,275 |
| 367 | 802 Merritt, S E | | | | |
| 368 | Grand Rapids, MI 49507 | | | | |
| 369 | Hunton & Williams | Professional Services | Fee & Expenses | 107, 184 | 76,978 |
| 370 | 951 East Byrd Street | | | | |
| 371 | Richmond VA, 23219 | | | | |
| 372 | Hydrochem Industrial SVCS Inc | Professional Services | Fee & Expenses | 107, 232, 512 | 140,826 |
| 373 | 1421 N Saginaw RD | | | | |
| 374 | Midland, MI 48640 | | | | |
| 375 | IBM Corporation | Professional Services | Fee & Expenses | 163, 165, 184, 241 | 2,325,379 |
| 376 | 12902 Federal System Park DR | | | | |
| 377 | Fairfax, VA 22033 | | | | |
| 378 | Impress Software Solutions Inc | Consulting Services | Fee & Expenses | 107 | 33,937 |
| 379 | 460 Totten Pond RD Suite 20 | | | | |
| 380 | Waltham, MA | | | | |
| 381 | Integral System Inc | Technical Consulting Services | Fee & Expenses | 184 | 114,463 |
| 382 | 25W560 Geneva RD Suite 8 | | | | |
| 383 | Carol Stream, IL 60188 | | | | |
| 384 | Inguardians Inc | Consulting Services | Fee & Expenses | 107, 184 | 257,062 |
| 385 | 5505 Connecticut Ave NW #313 | | | | |
| 386 | Washington, DC 20015 | | | | |
| 387 | Instep Software | Professional Services | Fee & Expenses | 556, 583, 851 | 32,276 |
| 388 | 55 Monroe Street, Suite 2710 | | | | |
| 389 | Chicago, IL 60603 | | | | |
| 390 | ISIS Papyrus America Inc | Consulting Services | Fee & Expenses | 107, 163, 165, 184, 391 | 319,666 |
| 391 | 301 Bank Street | | | | |
| 392 | Southlake, TX 76092 | | | | |
| 393 | Itapsys Software Solutions Inc | Consulting Services | Fee & Expenses | 184, 923 | 87,120 |
| 394 | 40 Dickens Road | | | | |
| 395 | Spring Arbor, MI 49283 | | | | |
| 396 | J&B Software Inc | Professional Services | Fee & Expenses | 903 | 73,004 |
| 397 | 510 Township Line RD Suite 100 | | | | |
| 398 | Blue Bell, PA 19422 | | | | |
| 399 | Jacobs & Clevenger | Consulting Services | Fee & Expenses | 879 | 904,264 |
| 400 | 401 N Wabash Suite 620 | | | | |
| 401 | Chicago, IL 60601-1692 | | | | |
| 402 | Jan X-Ray Services, Inc. | Technical Consulting | Fee & Expenses | 184, 232 | 32,371 |
| 403 | 8500 E. Michigan Ave. | | | | |
| 404 | Parma, MI 49269 | | | | |
| 405 | | | | | |

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|--|--------------------------------------|---|--------------------------|------------------------------|-----------|
| 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) 04/15/09 | December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 406 | Jefferson Wells International | Professional Services | Fee & Expenses | 184 | 160,138 |
| 407 | 1000 Town Center, Suite 1000 | | | | |
| 408 | Southfield, MI 48075 | | | | |
| 409 | Jet Turbine Services Inc | Professional Technical Services | Fee & Expenses | 232, 548, 553 | 60,860 |
| 410 | 620 NW 35th Street | | | | |
| 411 | Boca Raton, FL 33431 | | | | |
| 412 | JMW3 LLC | Professional Consulting | Fee & Expenses | 146, 184, 901, 920, 921 | 143,606 |
| 413 | 2410 Heronwood Drive | | | | |
| 414 | Bloomfield, MI 48302 | | | | |
| 415 | JP Morgan Chase Bank | Professional Services | Fee & Expenses | 186 | 1,009,251 |
| 416 | 1 Chase Manhattan Plaza | | | | |
| 417 | New York, NY 10121 | | | | |
| 418 | Kathleen Spillane | Professional Services | Fee & Expenses | 184 | 57,418 |
| 419 | 14277 Fairway Dr | | | | |
| 420 | Chelsea, Mi 48118 | | | | |
| 421 | Kema Consulting Inc | Consulting Services | Fee & Expenses | 107, 184, 232, 303, 920, 921 | 517,906 |
| 422 | 67 S Bedford St, Suite201 | | | | |
| 423 | Burlington, MA 01803-5177 | | | | |
| 424 | Kleinschmidt & Associates | Technical/ Consulting Services | Fee & Expenses | 107, 232, 537, 539, 544 | 410,907 |
| 425 | 75 Main Street P O Box 576 | | | | |
| 426 | Pittsfield, ME 04967 | | | | |
| 427 | KPMG | Audit Services | Fee & Expenses | 184, 920, 921 | 1,418,347 |
| 428 | Dept. 0970, P O Box 120001 | | | | |
| 429 | Dallas, TX 75312 | | | | |
| 430 | L J Ross Associates Inc | Professional Services | Fee & Expenses | 903 | 772,931 |
| 431 | 6360 Jackson Suite G, P O Box 2022 | | | | |
| 432 | Ann Arbor, MI 48106 | | | | |
| 433 | L Robert Kimball & Associates Inc | Professional Services | Fee & Expenses | 232 | 35,339 |
| 434 | 615 West Highland Avenue | | | | |
| 435 | Ebensburg, PA 15931 | | | | |
| 436 | La Capra Associates | Consulting Services | Fee & Expenses | 232 | 185,919 |
| 437 | 20 Winthrop Square | | | | |
| 438 | Boston, MA 02110 | | | | |
| 439 | Lakehead Constructors Inc | Engineering Services | Fee & Expenses | 107, 186 | 512,946 |
| 440 | 2916 Hill Ave | | | | |
| 441 | Superior, WI 54880 | | | | |
| 442 | Larkin Enterprises Inc | Professional Services | Fee & Expenses | 107, 184, 232, 500, 539 | 1,006,765 |
| 443 | 17 Carriage Lane | | | | |
| 444 | Hampden, ME 49202 | | | | |
| 445 | LCR Technologies Inc | Consulting Services | Fee & Expenses | 107, 184, 923 | 294,350 |
| 446 | 1104 Sparrow Mill Way | | | | |
| 447 | Bel Air, MD 21015 | | | | |
| 448 | Levi Ray & Shoup INC | Professional Services | Fee & Expenses | 184 | 36,520 |
| 449 | 2401 West Monroe Street | | | | |
| 450 | Springfield, IL 62704 | | | | |
| 451 | Loadspring Solutions Inc. | Technical Services | Fee & Expenses | 107, 184 | 62,431 |
| 452 | 15 Union Street #401 | | | | |
| 453 | Lawrence, MA 01840 | | | | |
| 454 | Loomis Ewert Parsley Davis & Gotting | Legal Services | Fees & Expenses | 923 | 70,926 |
| 455 | 124 W Allegan Ste 700 | | | | |
| 456 | Lansing, MI 48933 | | | | |
| 457 | Lumen Legal | Professional Services | Fee & Expenses | 923 | 42,863 |
| 458 | 1025 N Campbell Road | | | | |
| 459 | Royal Oak, MI 48067 | | | | |
| 460 | Luse Thermal Technologies LLC | Engineering Services | Fee & Expenses | 107 | 403,610 |
| 461 | 3990 Enterprise Court | | | | |
| 462 | Aurora, IL 60504 | | | | |
| 463 | Mac Consulting LP | Consulting Services | Fee & Expenses | 232, 920, 921 | 73,320 |
| 464 | 1410 Avenue K, Suite 1105B | | | | |
| 465 | Plano, TX 75074 | | | | |
| 466 | MacDonald Broadcasting | Advertising Services | Fee & Expenses | 184, 232 | 51,205 |
| 467 | 2000 Whittier Street | | | | |
| 468 | Saginaw, MI 48605 | | | | |
| 469 | MacMillan Associates | Consulting Engineering Services | Fee & Expenses | 107, 108, 184, 232, 500, 539 | 318,981 |
| 470 | 714 E Midland Street | | | | |
| 471 | Bay City, MI 48706 | | | | |
| 472 | Mallard Consulting Company | Consulting Technical Services | Fee & Expenses | 512 | 35,000 |
| 473 | 6756 Trout River Blvd | | | | |
| 474 | Jacksonville, FL 32219 | | | | |
| 475 | | | | | |

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| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 476 | Mar/Tec | | | | |
| 477 | 5437 Trager Road P O Box 3331 | Consulting | Fee & | | |
| 478 | Traverse City, MI 49685 | Services | Expenses | 184, 232 | 640,491 |
| 479 | Material Testing Consultants | | | | |
| 480 | 693 Plymouth NE | Consulting | Fee & | 107,184, 232, | |
| 481 | Grand Rapids, MI 49505 | Services | Expenses | 543, 545 | 199,952 |
| 482 | Mc Alvey & Associates | | | | |
| 483 | 120 West Ottawa Street | Consulting | Fee & | | |
| 484 | Lansing, MI 48933 | Services | Expenses | 920, 921 | 36,500 |
| 485 | Mc Daniel Technical SVS Inc | | | | |
| 486 | 2009 N Willow Avenue | Professional | Fee & | | |
| 487 | Broken Arrow, OK 74012 | Services | Expenses | 107, 146, 232, 864 | 1,233,113 |
| 488 | Mears Group Inc | | | | |
| 489 | 4500 N Mission | Professional | Fee & | | |
| 490 | Rosebush, MI 48878 | Services | Expenses | 232, 874 | 159,588 |
| 491 | Mechanical Controls & Maint | | | | |
| 492 | 6540 Diplomat Drive | Technical | Fee & | | |
| 493 | Sterling Heights, MI 48314 | Services | Expenses | 107, 108, 184, 232 | 118,029 |
| 494 | Mechanical Dynamics & Analysis | | | | |
| 495 | 29 British American BLVD | Professional | Fee & | | |
| 496 | Latham, NY 12110 | Services | Expenses | 107, 108, 513 | 492,150 |
| 497 | Michiana Land Services Inc | | | | |
| 498 | 1270 Blackhawk Trail | Acquisition | Fee & | | |
| 499 | Benton Harbor, MI 49022 | Services | Expenses | 184, 232 | 73,633 |
| 500 | Microsoft Corporation | | | | |
| 501 | 1000 Town Center, Suite 2000 | Professional | Fee & | | |
| 502 | Southfield, MI 48075 | Services | Expenses | 184 | 1,676,314 |
| 503 | Mid-American Dynamics Inc | | | | |
| 504 | 4513 Lincoln Ave Ste 200 | Technical | Fee & | | |
| 505 | Lisle, IL 60532 | Services | Expenses | 107, 232 | 168,582 |
| 506 | Mid American Inspection SVCS | | | | |
| 507 | 1206 Effie Road P O Box 1427 | Technical | Fee & | | |
| 508 | Gaylord, MI 49734 | Services | Expenses | 184, 232 | 115,451 |
| 509 | Midwest Communication | | | | |
| 510 | 25 West Michigan Ave 4th FLR | Advertising | Fee 7 | | |
| 511 | Battle Creek, MI 49017 | Services | Expenses | 186, 583 | 26,848 |
| 512 | Midwestern Audit Services | | | | |
| 513 | 900 Wilshire, Ste. 350 | Collection | Fee & | | |
| 514 | Troy, MI 48084-1694 | Services | Expenses | 232, 587, 903 | 871,982 |
| 515 | Miller & Chevalier Chartered | | | | |
| 516 | 355 Fifteenth St NW, Suite 900 | Professional | Fee & | | |
| 517 | Washington, DC 20005 | Services | Expenses | 184, 241 | 26,770 |
| 518 | Miller Canfield Paddock & Stone | | | | |
| 519 | 150 West Jefferson, Suite 2500 | Legal | Fee & | | |
| 520 | Detroit, MI 48226 | Services | Expenses | 107, 146, 184, 923, 928 | 296,037 |
| 521 | Mindleaders.com INC | | | | |
| 522 | 5500 Glendon Court Suite 200 | Professional | Fee & | | |
| 523 | Dublin, OH 43016 | Services | Expenses | 184 | 27,000 |
| 524 | Mineral Labs Incorporated | | | | |
| 525 | 309 Parkway Drive | Professional | Fee & | | |
| 526 | Salysville, KY 41465 | Services | Expenses | 501, 506 | 66,992 |
| 527 | Moody International Inc | | | | |
| 528 | 24900 Pitkin Road | Professional | Fee & | | |
| 529 | The Woodlands, TX 77386 | Services | Expenses | 107, 232 | 118,992 |
| 530 | Moody Investors Services | | | | |
| 531 | P O Box 102597 | Professional | Fee & | | |
| 532 | Atlanta, GA 30368 | Services | Expenses | 146, 189, 920, 921 | 153,110 |
| 533 | Morrow & Company, Inc. | | | | |
| 534 | 909 Third Avenue, Acctg-20th Floor | Professional | Fee & | | |
| 535 | New York, NY 10022 | Services | Expenses | 184, 920, 921 | 98,525 |
| 536 | MRI Contract Staffing Inc | | | | |
| 537 | 88276 Expedite Way | Technical | Fee & | | |
| 538 | Chicago, IL 60695 | Services | Expenses | 107, 184, 232 | 185,590 |
| 539 | NCO Financial Systems | | | | |
| 540 | One Jackson Square, Suite 650 | Collection | Fee & | | |
| 541 | Jackson, MI 49202 | Services | Expenses | 232, 903 | 4,215,841 |
| 542 | Nedervel Associates Surveying | Professional | | | |
| 543 | 5570 32nd Avenue | Surveying | Fee & | | |
| 544 | Hudsonville, MI 49426 | Services | Expenses | 107, 184, 228, 232 | 55,267 |
| 545 | | | | | |

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|--|----------------------------------|--|------------------|--|-------------------------------------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 546 | Nelson Trane Company | Professional Services | Fee & Expenses | 107, 108, 163, 184, 232, 511, 856, 935 | 424,278 |
| 547 | 5335 Hill 23 Drive | | | | |
| 548 | Flint, MI 48507 | | | | |
| 549 | NEPC, LLC | Consulting Services | Fee & Expenses | 146, 184, 926 | 34,192 |
| 550 | Box 83261 | | | | |
| 551 | Woburn, MA 01813 | | | | |
| 552 | Neptune Technology Group | Technical Services | Fee & Expenses | 184, 232, 241, | 133,307 |
| 553 | 1600 Alabama HWY | | | | |
| 554 | Tallassee, AL 36078 | | | | |
| 555 | Networks Reporting | Professional Services | Fee & Expenses | 184, 228 | 31,107 |
| 556 | 10415 E Grand River Ave | | | | |
| 557 | Brighton, MI 48116 | | | | |
| 558 | New Century Eng & Design | Consulting Technical Services | Fee & Expenses | 107, 108, 144, 184, 232, 539 | 170,795 |
| 559 | 3106 Vantage Point Dr | | | | |
| 560 | Midland, MI 48640 | | | | |
| 561 | Newkirk Electric Associates | Technical Services | Fee & Expenses | 107, 108, 163, 184, 186, 232, 500, 512, 513, 542, 549, 839, 887 | 12,073,458 |
| 562 | 1875 Roberts St | | | | |
| 563 | Muskegon, MI 49442 | | | | |
| 564 | Nicus Software Inc | Consulting Services | Fee & Expenses | 184 | 64,959 |
| 565 | P O Box 1001 | | | | |
| 566 | Salem, VA 24153 | | | | |
| 567 | Nixon Peabody LLP | Professional Services | Fee & Expenses | 184 | 110,654 |
| 568 | 401 9th Street NW, Suite 900 | | | | |
| 569 | Washington, DC 20004 | | | | |
| 570 | NTH Consultants LTD | Consulting Technical Services | Fee & Expenses | 107, 108, 184, 232 | 753,640 |
| 571 | 38995 Hills Tech Drive | | | | |
| 572 | Farmington Hills, MI 48333 | | | | |
| 573 | Occupational Athletics Inc | Consulting Services | Fee & Expenses | 184, 506, 538, 539, 546, 588, 818, 824, 853, 856, 857, 880, 894, 918, 926, 985 | 607,924 |
| 574 | 4309 Linglestown Rd Ste 20 | | | | |
| 575 | Harrisburg, PA 17112 | | | | |
| 576 | Open Systems International Inc | Technical Consulting Services | Fee & Expenses | 107, 184, 241, 303, 556 | 925,775 |
| 577 | 3600 Holly Lane North Suite 40 | | | | |
| 578 | Minneapolis, MN 55447 | | | | |
| 579 | Opex Corporation | Technical Services | Fee & Expenses | 903 | 80,840 |
| 580 | 305 Commerce Drive | | | | |
| 581 | Moorestown, NJ 08057 | | | | |
| 582 | Oracle USA Inc | Technical Services | Fee & Expenses | 184, 556 | 359,044 |
| 583 | 4500 People Soft PKWY | | | | |
| 584 | Pleasanton, CA 94588 | | | | |
| 585 | Orbital Technical Solutions | Technical Services | Fee & Expenses | 184, 232 | 196,321 |
| 586 | 2920 Centennial RD | | | | |
| 587 | Toledo, OH 43617 | | | | |
| 588 | Orion Engineering Co Inc | Engineering Consulting Services | Fee & Expenses | 107, 232 | 48,963 |
| 589 | 245 W Michigan Ave Suite 300 | | | | |
| 590 | Jackson, MI 49201 | | | | |
| 591 | Parsons Energy & Chemicals Group | Professional Services | Fee & Expenses | 506 | 30,870 |
| 592 | 2675 Morgantown Road | | | | |
| 593 | Reading, PA 19607 | | | | |
| 594 | Patrick Energy services PC | Engineering Services | Fee & Expenses | 163, 184, 232, 856 | 155,750 |
| 595 | 19500 Victor PKWY Suite 300 | | | | |
| 596 | Livonia, MI 48152 | | | | |
| 597 | Patrick Engineering Inc | Engineering Services | Fee & Expenses | 184 | 77,578 |
| 598 | 4970 Varsity DR | | | | |
| 599 | Lisle, IL 60532 | | | | |
| 600 | PII North America Inc | Professional Services | Fee & Expenses | 232, 856 | 217,585 |
| 601 | 7105 Business Park Drive | | | | |
| 602 | Houston, TX 74041 | | | | |
| 603 | Postini INC/ Google INC | Professional Services | Fee & Expenses | 184 | 92,336 |
| 604 | 1600 Amphitbeatre PKWY | | | | |
| 605 | Mountain View, CA 64043 | | | | |
| 606 | Power Costs Inc | Consultin Professional Services | Fee & Expenses | 107, 184, 241, 556 | 588,876 |
| 607 | 3550 W Robinson, Suite 200 | | | | |
| 608 | Norman, OK 73072 | | | | |
| 609 | Power Plan Consultants Inc | Consulting Services | Fee & Expenses | 107, 184, 303, 921 | 706,767 |
| 610 | 1600 Parkwood Circle Suite 600 | | | | |
| 611 | Atlanta, Ga 30339 | | | | |
| 612 | Power Specialties Electric Inc | Professional Services | Fee & Expenses | 107, 232, 864 | 61,388 |
| 613 | 10787 Paw Paw Drive | | | | |
| 614 | Holland, MI 49424 | | | | |
| 615 | | | | | |

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|--|--|---|--------------------------|-----------------------------------|------------|
| 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) 04/15/09 | December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 616 | Power System Engineering Inc | Consulting Services | Fee & Expenses | 107, 184 | 231,090 |
| 617 | 2000M Engel Street Suite 100 | | | | |
| 618 | Madison, WI 53713 | | | | |
| 619 | Price Waterhouse Cooper LLP | Consulting Services | Fee & Expense | 181, 184, 242, 923 | 5,247,999 |
| 620 | 400 Renaissance Center | | | | |
| 621 | Detroit, MI 48243 | | | | |
| 622 | Project Management Solutions PM Sol | Consulting Services | Fee & Expenses | 184 | 523,923 |
| 623 | 1788 Wilmington Pike | | | | |
| 624 | Glenn Mills, Pa 19342 | | | | |
| 625 | QSA Global Inc/ Radiation Products Div | Professional Services | Fee & Expenses | 184, 232 | 37,468 |
| 626 | 40 North Ave | | | | |
| 627 | Burlington, MA 01803 | | | | |
| 628 | Quality Environmental Containe | Professional Services | Fee & Expenses | 184, 232 | 27,231 |
| 629 | 607 airport Industrial Park RD | | | | |
| 630 | Beaver, WV 25813 | | | | |
| 631 | Redwood Software Inc | Consulting Services | Fee & Expenses | 107, 184, 923 | 145,765 |
| 632 | 3000Aerial Center Parkway Suite 115 | | | | |
| 633 | Morrisville, NC 27560 | | | | |
| 634 | Remote Sensing & Geographic | Consulting Services | Fee & Expenses | 107, 184, 241 | 75,159 |
| 635 | 215 Geography Builging | | | | |
| 636 | East Lansing, MI 48824 | | | | |
| 637 | Rine Consulting LLC | Consulting Services | Fee & Expenses | 107, 184, 923 | 367,832 |
| 638 | 1019 Licking Creek RD | | | | |
| 639 | Big Cove Tannery, PA 17212 | | | | |
| 640 | RLW Analytics | Consulting Services | Fee & Expenses | 908, 920, 921 | 93,300 |
| 641 | 179 Main ST | | | | |
| 642 | Middleton, CT 06457 | | | | |
| 643 | RMB Consulting & Research Inc | Consulting Services | Fee & Expenses | 107, 232, 502 | 48,316 |
| 644 | 5104 Bur Oak Circle | | | | |
| 645 | Raleigh, NC 27612 | | | | |
| 646 | Rock Interface | Technical Services | Fee & Expenses | 107, 184, 232, 241, 851, 856, 879 | 473,377 |
| 647 | 4000 Remembrance RD NE, Suite A | | | | |
| 648 | Grand rapids , MI 49544 | | | | |
| 649 | Roose Services Inc | Consulting Services | Fee & Expenses | 107, 232, 816, 832 | 41,575 |
| 650 | PO Drawer 610 | | | | |
| 651 | Kalkaska, MI 49646 | | | | |
| 652 | Roscor Corporation | Consulting Services | Fee & Expenses | 107, 184, 232, 241 | 607,465 |
| 653 | 27280 Haggerty Road Suite C2 | | | | |
| 654 | Farmington Hills, MI 48333 | | | | |
| 655 | Rowe Inc | Survey Services | Fee & Expenses | 184, 232 | 725,453 |
| 656 | 540 S Saginaw St Suite 200 | | | | |
| 657 | Flint, MI 48502 | | | | |
| 658 | Rowe Professional SVC CO Inc | Survey Services | Fee & Expenses | 184, 232 | 61,306 |
| 659 | 403 Huron St P O Box 831 | | | | |
| 660 | Grayling MI 49738 | | | | |
| 661 | SAP America | Professional Services | Fee & Expenses | 107, 165, 184, 241, 908, 923 | 10,699,241 |
| 662 | 3999 West Chester Pike | | | | |
| 663 | Newtown Square, PA 19073 | | | | |
| 664 | Sargent & Lundy | Professional Services | Fee & Expenses | 232 | 120,572 |
| 665 | 55 East Monroe Street | | | | |
| 666 | Chicago, IL 60603 | | | | |
| 667 | Secure Banking Solution | Professional Services | Fee & Expenses | 184 | 91,849 |
| 668 | 4251 FM 2181, Suite 230/220 | | | | |
| 669 | Corinth, TX 76210 | | | | |
| 670 | Securitas Security Services /USA INC | Professional Services | Fee & Expenses | 184, 539, 364 | 152,847 |
| 671 | 32490East Gordonville RD | | | | |
| 672 | Midland, MI 48640 | | | | |
| 673 | Sheridan Surveying Company | Survey Services | Fee & Expenses | 108, 184, 232 | 114,646 |
| 674 | 4629 Page Avenue | | | | |
| 675 | Michigan Center, MI 49503 | | | | |
| 676 | Shurna Software, LTD | Professional Services | Fee & Expenses | 184 | 38,998 |
| 677 | 1800 JFK Boulevard, Suite 700 | | | | |
| 678 | Philadelphia, PA 19103 | | | | |
| 679 | Sidley Austin LLP | Legal Services | Fee & Expenses | 146, 184, 186, 923 | 332,486 |
| 680 | One South Dearborn | | | | |
| 681 | Chicago, IL 60603 | | | | |
| 682 | Siemens Power Generation Inc | Technical Engineering Services | Fee & Expenses | 107, 108, 232, 513 | 2,652,379 |
| 683 | 601 Oakmont LN Suite 180 | | | | |
| 684 | Westmont, IL 60559 | | | | |
| 685 | | | | | |

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|--|------------------------------------|--|--|--|-----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) [X] An Original (2) [] A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 686 | Sigma Technologies | Consulting Services | Fee & Expenses | 184, 232 | 1,202,526 |
| 687 | 27421 Holiday Lane | | | | |
| 688 | Perrysburg,OH 43551 | | | | |
| 689 | Sinclair Inc | Consulting Services | Fee & Expenses | 184, 232 | 103,167 |
| 690 | 6415 Arrowhead Way | | | | |
| 691 | Williamsburg, MI 49690 | | | | |
| 692 | Skadden Arps Slate Meagher Flom | Professional Services | Fee & Expenses | 146, 921, 923, 928 | 101,346 |
| 693 | Four Times Square | | | | |
| 694 | New York, NY 10036 | | | | |
| 695 | Soil and Materials Engineers | Consulting Services | Fee & Expenses | 107,184, 232, 242, 376, 511,818, 892 | 560,053 |
| 696 | 43980 Plymouth Oak BLVD | | | | |
| 697 | Plymouth, MI 48170 | | | | |
| 698 | South Bend Medical Foundation | Professional Services | Fee & Expenses | 921, 926 | 30,774 |
| 699 | 530 N Lafayette Blvd | | | | |
| 700 | South Bend, IN 46601 | | | | |
| 701 | Southwest Research Institute | Consulting Services | Fee & Expenses | 107, 232 | 66,989 |
| 702 | 6220 Culebra Road PO Drawer 28510 | | | | |
| 703 | San Antonio, TX 78228 | | | | |
| 704 | SPI Innovations Solutions Plus Inc | Technical Services | Fee & Expenses | 163, 184, 501 | 778,986 |
| 705 | 9364 W Freeland RD | | | | |
| 706 | Freeland, MI 48623 | | | | |
| 707 | Spicer Group Inc | Consulting Technical Services | Fee & Expenses | 107, 232, 887 | 280,274 |
| 708 | 230 S Washington Ave | | | | |
| 709 | Saginaw MI 48605 | | | | |
| 710 | Sponseller Group Inc | Engineering Services | Fee & Expenses | 107, 108, 232 | 112,977 |
| 711 | 1600 Timberwolf Dr | | | | |
| 712 | Holland, OH 43528 | | | | |
| 713 | Square D-Schneider Electric | Engineering Services | Fee & Expenses | 107, 232 | 193,972 |
| 714 | 1960 Research DR, Suite 100 | | | | |
| 715 | Troy, MI 48038 | | | | |
| 716 | SSOE, Inc | Engineering Services | Fee & Expenses | 107, 232 | 187,091 |
| 717 | 1001 Madison Ave | | | | |
| 718 | Toledo, OH 43604 | | | | |
| 719 | Standard & Poors, Corp | Professional Services | Fee & Expenses | 146, 920, 921 | 157,000 |
| 720 | 55 Water Street | | | | |
| 721 | New York, NY 10041 | | | | |
| 722 | Standard & Poors, Corp | Analytical Services | Fee & Expenses | 189 | 33,810 |
| 723 | P O Box 80-2542 | | | | |
| 724 | Chicago, IL 60680 | | | | |
| 725 | Standley Law Group LLP | Professional Services | Fee & Expenses | 228 | 46,786 |
| 726 | 495 Metro PL S, Suite 210 | | | | |
| 727 | Dublin, OH 43017 | | | | |
| 728 | Star Crane & Hoist Co | Technical Services | Fee & Expenses | 107, 184, 232, 511, 539, 545, 818, 853 | 254,323 |
| 729 | 11340 54th Avenue | | | | |
| 730 | Allendale, MI 49401 | | | | |
| 731 | Stepaka Solutions LLC | Consulting Services | Fee & Expenses | 107, 184, 923 | 693,036 |
| 732 | 144 Ferguson RD | | | | |
| 733 | Manchester, CT 06040 | | | | |
| 734 | Sterling Commerce | Professional Services | Fee & Expenses | 184 | 46,881 |
| 735 | 4600 Lakehurst Court | | | | |
| 736 | Dublin, OH 43016 | | | | |
| 737 | Steven D Hug | Consulting Services | Fee & Expenses | 107, 146, 184, 303 | 83,205 |
| 738 | 4288 Faieway Lane | | | | |
| 739 | Jackson, MI 49201 | | | | |
| 740 | Steven I Simon & Associates | Consulting Services | Fee & Expenses | 901, 926 | 234,845 |
| 741 | 2005 Palmer Ave #105 | | | | |
| 742 | Larchmont, NY 10538 | | | | |
| 743 | STS Consultants | Consulting/ Engineering Services | Fee & Expenses | 107, 108, 184, 232, 543 | 666,042 |
| 744 | 7402 Westshire Drive Suite 100 | | | | |
| 745 | Lansing, MI 48917 | | | | |
| 746 | Sullivan Ward Asher & Patton | Legal Services | Fee & Expenses | 228 | 67,313 |
| 747 | 25800 Northwestern Hwy, Box 22 | | | | |
| 748 | Southfield, MI 48037 | | | | |
| 749 | Superior Environmental Corp | Professional Services | Fee & Expenses | 107, 232 | 38,106 |
| 750 | 1128 Franklin St | | | | |
| 751 | Marne, MI 49435 | | | | |
| 752 | Sungard Availability SVCS LP | Professional Services | Fee & Expenses | 184 | 291,588 |
| 753 | 680 E Swedesford Road | | | | |
| 754 | Wayne, PA 19087 | | | | |
| 755 | | | | | |

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|--|-----------------------------------|---|--------------------------|------------------------------|-----------|
| 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) 04/15/09 | December 31, 2008 | |
| CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued) | | | | | |
| | | | | | |
| Line No. | Name / Address | Service | Basis of Charges | Acct # | Amount |
| 756 | Sungard Energy Systems INC | Professional Services | Fee & Expenses | 184, 501 | 159,721 |
| 757 | 601 Walnut ST, Suite1010 | | | | |
| 758 | Philadelphia, PA 19106 | | | | |
| 759 | Sungard Investor Accounting | Professional Services | Fee & Expenses | 184 | 52,079 |
| 760 | P O Box98648 | | | | |
| 761 | Chicago, IL 60693 | | | | |
| 762 | TC Technology/Tadpole Cartesia | Professional Services | Fee & Expenses | 184 | 146,492 |
| 763 | 2231 Faraday AVE, Suite 140 | | | | |
| 764 | Carlsbad, CA 92008 | | | | |
| 765 | Telvant Miner & Miner | Consulting Services | Fee & Expenses | 165, 184, 303, 588 | 1,010,838 |
| 766 | 4701 Royal Vista Circle | | | | |
| 767 | Fort Collins, CO 80528 | | | | |
| 768 | The David Group | Professional Advertising Services | Fee & Expenses | 184, 500, 903, 920, 921, 926 | 29,133 |
| 769 | P O Box 72080 | | | | |
| 770 | Cleveland, OH 44192 | | | | |
| 771 | The Edelson Group | Consulting Services | Fee & Expenses | 920, 921 | 52,500 |
| 772 | 5721 Leblanc | | | | |
| 773 | Ann Arbor, MI 48103 | | | | |
| 774 | The Learning Center | Technical Consulting Services | Fee & Expenses | 232, 241, 930 | 49,476 |
| 775 | 2750 South State Street | | | | |
| 776 | Ann Arbor, MI 48104 | | | | |
| 777 | The Rehmann Group, Jackson Office | Audit Services | Fee & Expenses | 184, 923 | 55,091 |
| 778 | 675 Robinson RD | | | | |
| 779 | Jackson, MI 49204 | | | | |
| 780 | Thomson Financial Corp Group | Professional Services | Fee & Expenses | 184, 241, 920, 921 | 84,695 |
| 781 | 195 Broadway, 7th Floor | | | | |
| 782 | New York, NY 10007 | | | | |
| 783 | Thomson Reuters (Healthcare) Inc | Professional Services | Fee & Expenses | 184, 923 | 65,000 |
| 784 | P O Box 71716 | | | | |
| 785 | Chicago, IL 60694 | | | | |
| 786 | Time Management | Professional Services | Fee & Expenses | 184, 232 | 93,013 |
| 787 | W23256815 Millbrook Circle | | | | |
| 788 | Big Bend, WI 53103 | | | | |
| 789 | Tom Allen Enterprises Inc | Consulting Services | Fee & Expenses | 926 | 89,415 |
| 790 | 720 East 8th Street Suite 4 | | | | |
| 791 | Holland, MI 49423 | | | | |
| 792 | TQS Research Inc | Consulting Services | Fee & Expenses | 920, 921 | 79,950 |
| 793 | 2660 Holcomb Bridge Rd #208 | | | | |
| 794 | Alpharetta, GA 30022 | | | | |
| 795 | Trinovis Software | Professional Services | Fee & Expenses | 184 | 44,730 |
| 796 | 1480-1482 Cambridge ST #2 | | | | |
| 797 | Cambridge, MA 02139 | | | | |
| 798 | TSK Consulting LLC | Professional Services | Fee & Expenses | 107, 108, 232, 511 | 137,400 |
| 799 | 104 Main Street | | | | |
| 800 | Eaton Rapids, MI 48827 | | | | |
| 801 | Unisys Corporation | Technical Services | Fee & Expenses | 184, 903 | 46,957 |
| 802 | 2290 Science Parkway | | | | |
| 803 | Okemos, MI 48864 | | | | |
| 804 | URS Corporation Great Lakes | Consulting Services | Fee & Expenses | 107, 232, 543 | 211,890 |
| 805 | 3950 Sparks Dr SE | | | | |
| 806 | Grand Rapids, MI 49546 | | | | |
| 807 | Valley Oak Systems Inc | Consulting Services | Fee & Expenses | 107, 184, 920, 921 | 105,912 |
| 808 | 5000 Executive PKWY | | | | |
| 809 | San Ramon, CA 94583 | | | | |
| 810 | Vangent Inc | Professional Services | Fee & Expenses | 903 | 26,113 |
| 811 | 4484 Collections Center Drive | | | | |
| 812 | Chicago, IL 60693 | | | | |
| 813 | Vautier Communications Inc | Professional Services | Fee & Expenses | 184 | 102,686 |
| 814 | 1109 Oxford Lane | | | | |
| 815 | Arlington Heights, IL 60004 | | | | |
| 816 | Velocitie Integration Inc | Consulting Services | Fee & Expenses | 107, 303 | 63,481 |
| 817 | 1620 S Ashland Ave Suite 106 | | | | |
| 818 | Green Bay, WI 54304 | | | | |
| 819 | Ventyx Energy LLC | Professional Services | Fee & Expenses | 184, 241, 556, 851 | 218,712 |
| 820 | 3301 Windy Ridge PKWY | | | | |
| 821 | Atlanta, GA 30339 | | | | |
| 822 | Ventyx | Professional Services | Fee & Expenses | 184, 232, 903 | 777,450 |
| 823 | P O Box 934340 | | | | |
| 824 | Atlanta, GA 31193 | | | | |
| 825 | | | | | |

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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) 04/15/09 | Year of Report December 31, 2008 | |
|--|--|---|--|-------------------------------------|--|
| SUMMARY OF COSTS BILLED TO 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 Capital LLC | CMS Energy Sub, 100% | Professional Svcs | (1) | 44,652 |
| 2 | CMS Electric & Gas LLC | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | | - |
| 3 | CMS Energy Corporation | Parent Company | Professional Svcs, Emp Benefits | (1) | 666,273 |
| 4 | CMS Energy Resource Management Co. | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 233,700 |
| 5 | CMS Engineering Company | Consumers Sub, 100% | Professional Svcs | (1) | 15,976 |
| 6 | CMS Enterprises Company | CMS Energy Sub, 100% | Professional Svcs, Emp Benefits | (1) | 1,219,763 |
| 7 | CMS Gas Transmission Company | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 52,674 |
| 8 | CMS Generation Filer City Operating LLC | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 16,337 |
| 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) | 64,438 |
| 11 | CMS Generation Operating LLC | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 81,607 |
| 12 | CMS International Ventures LLC | CMS Enterprises Sub, 98.5% | Professional Svcs, Emp Benefits | (1) | 52,206 |
| 13 | CMS Land Company | CMS Energy Sub, 100% | Professional Svcs, Emp Benefits | (1) | 261,834 |
| 14 | CMS Resource Development Company | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 3,588 |
| 15 | CMS Texas LLC | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 2,972 |
| 16 | Consumers Campus Holdings LLC | Consumers Sub, 100% | Professional Svcs | (1) | 1,087 |
| 17 | Dearborn Generation Operating LLC | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | (1) | 35,143 |
| 18 | EnerBank USA | CMS Capital Sub, 100% | Professional Svcs, Emp Benefits | (1) | 38,863 |
| 19 | ES Services Company | Consumers Sub, 100% | Professional Svcs | (1) | 83,263 |
| 20 | Genesee Power Station LP | CMS Enterprises, 50% | Professional Svcs | | - |
| 21 | Grayling Generating Station LP | CMS Enterprises, 50% | Professional Svcs | | - |
| 22 | | | Operation & Maintenance Svcs | | |
| 23 | HYDRA-CO Enterprises, Inc. | CMS Enterprises Sub, 100% | Professional Svcs | (1) | 124,215 |
| 24 | New Bern Energy Recovery, Inc. | CMS Enterprises Sub, 100% | Professional Svcs, Emp Benefits | | - |
| 25 | T.E.S. Filer City Station LP | CMS Enterprises, 50% | Professional Svcs | | - |
| 26 | | | | | |
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| 41 | | | | | |
| 42 | | | | | |
| 43 | NOTES: | | | | |
| 44 | (1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495 | | | | |
| TOTAL | | | | | 2,998,591 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
|---|---|--|---|--------------|-----------------------|----------|
| SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued) | | | | | | |
| <p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p> | | | | | | |
| 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 | 2,848 | 146 | 44,063 | 91,563 | Full Cost | 1 |
| 419 | 76 | 146 | 10,210 | 10,286 | Full Cost | 2 |
| 419 | 21,346 | 146,184 | 27,663,054 | 28,350,673 | Full Cost | 3 |
| 419 | 4,486 | 146 | 803,189 | 1,041,375 | Full Cost | 4 |
| 419 | 210 | 146 | 18,519 | 34,705 | Full Cost | 5 |
| 419 | 27,218 | 146 | 4,504,020 | 5,751,001 | Full Cost | 6 |
| 419 | 1,315 | 146 | 233,540 | 287,529 | Full Cost | 7 |
| 419 | 1,861 | 146 | 402,055 | 420,253 | Full Cost | 8 |
| | - | 146 | 19,189 | 19,189 | Full Cost | 9 |
| 419 | 1,950 | 146 | 355,710 | 422,098 | Full Cost | 10 |
| 419 | 5,554 | 146 | 1,144,913 | 1,232,074 | Full Cost | 11 |
| 419 | 816 | 146 | 85,651 | 138,673 | Full Cost | 12 |
| 419 | 16,481 | 146 | 522,541 | 800,856 | Full Cost | 13 |
| 419 | 106 | 146 | 12,496 | 16,190 | Full Cost | 14 |
| 419 | 89 | 146 | 8,752 | 11,813 | Full Cost | 15 |
| 419 | 20 | 146 | 1,250 | 2,357 | Full Cost | 16 |
| 419 | 4,395 | 146 | 640,984 | 680,522 | Full Cost | 17 |
| 419 | (349) | 146 | 591,181 | 629,695 | Full Cost | 18 |
| 419 | 1,280 | 146 | 112,036 | 196,579 | Full Cost | 19 |
| | - | 146 | 6,204 | 6,204 | Full Cost | 20 |
| | - | 146 | 13,791 | 13,791 | Full Cost | 21 |
| | | | | | | 22 |
| 419 | 1,238 | 146 | 209,251 | 334,704 | Full Cost | 23 |
| 419 | 1 | 146 | 351 | 352 | Full Cost | 24 |
| | - | 146 | 19,801 | 19,801 | Full Cost | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
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| | | | | | | 41 |
| | | | | | | 42 |
| | | | | | | 43 |
| | | | | | | 44 |
| | 90,941 | | 37,422,751 | 40,512,283 | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|--|------------------------------------|---|--|-------------------------------------|--|
| 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, | 920,923 | 8,032,237 |
| 2 | | | Restricted Stock | | |
| 3 | | | | | |
| 4 | CMS Energy Resource Management Co. | CMS Enterprises Sub, 100% | FERC Title Transfer Fee Refund | | - |
| 5 | | | | | |
| 6 | CMS Enterprises Company | CMS Energy Sub, 100% | Administrative Services, | 588,879,880 | 437,673 |
| 7 | | | Datamart O&M, | 912,920,921 | |
| 8 | | | New Generation Studies | 923 | |
| 9 | | | | | |
| 10 | CMS Land Company | CMS Energy Sub, 100% | Leasing Services | 506 | 5,954 |
| 11 | | | | | |
| 12 | ES Services Company | Consumers Sub, 100% | Engineering Services | | - |
| 13 | | | | | |
| 14 | Genesee Power Station LP | CMS Enterprises, 50% | Energy Purchases | 555 | 17,609,369 |
| 15 | | | | | |
| 16 | Grayling Generating Station LP | CMS Enterprises, 50% | Energy Purchases | 555 | 19,581,622 |
| 17 | | | | | |
| 18 | T.E.S. Filer City Station LP | CMS Enterprises, 50% | Energy Purchases | 555 | 39,141,745 |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
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| 27 | | | | | |
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| 29 | | | | | |
| 30 | | | | | |
| TOTAL | | | | | 84,808,600 |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | | | |
|---|---|--|---|--------------|-----------------------|----------|
| SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued) | | | | | | |
| <p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p> | | | | | | |
| 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. |
| 417 | - | 146,181 | 43,807 | 8,076,044 | Full Cost | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| 416 | 31,511 | 254 | 26,144 | 57,655 | Full Cost | 4 |
| | | | | | | 5 |
| | - | 107,146,184 | 52,606 | 490,279 | Full Cost | 6 |
| | | 186,228 | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | - | | - | 5,954 | Full Cost | 10 |
| | | | | | | 11 |
| | 94,112 | | - | 94,112 | Full Cost | 12 |
| | | | | | | 13 |
| | - | | - | 17,609,369 | Full Cost | 14 |
| | | | | | | 15 |
| | - | | - | 19,581,622 | Full Cost | 16 |
| | | | | | | 17 |
| | - | | - | 39,141,745 | Full Cost | 18 |
| | | | | | 19 | |
| | | | | | 20 | |
| | | | | | 21 | |
| | | | | | 22 | |
| | | | | | 23 | |
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| | | | | | 30 | |
| | 125,623 | | 122,557 | 85,056,780 | | |

| | | | | | | | |
|--|--|---|---|--|------------------|-------------------------------------|--|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
| 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 | 17,776,325 | 19 | Transmission by others losses | 0 | | |
| 4 | Nuclear | 0 | 20 | TOTAL (Total of lines 9, 10, 14, 18 & 19) | 40,090,338 | | |
| 5 | Hydro-Conventional | 453,436 | 21 | DISPOSITION OF ENERGY | | | |
| 6 | Hydro-Pumped Storage | 960,547 | 22 | Sales to Ultimate Consumers (Including Interdepartmental Sales) | 35,610,695 | | |
| 7 | Other | 770,313 | | | | | |
| 8 | LESS Energy for Pumping | 1,342,173 | 23 | Requirements Sales for Resale (See instruction 4, page 311.) | 289,142 | | |
| 9 | Net Generation (Total of lines 3 thru 8) | 18,618,448 | | | | | |
| 10 | Purchases | 21,471,890 | 24 | Non-Requirements Sales For Resale (See instruction 4, page 311.) | 1,219,963 | | |
| 11 | Power Exchanges: | | | | | | |
| 12 | Received | | 25 | Energy furnished without charge | | | |
| 13 | Delivered | | 26 | Energy used by the company (Electric Dept. only, excluding station use) | 12,076 | | |
| 14 | NET Exchanges (line 12 minus 13) | 0 | | | | | |
| 15 | Transmission for other (Wheeling) | | 27 | Total Energy Losses | 2,958,462 | | |
| 16 | Received | | 28 | TOTAL (Enter total of lines 22 thru 27) (MUST equal line 20) | 40,090,338 | | |
| 17 | Delivered | | | | | | |
| 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 | 3,573,756 | 184,171 | 5739 | 30 | 1900 | |
| 30 | February | 3,232,693 | 54,298 | 5654 | 12 | 2000 | |
| 31 | March | 3,318,957 | 152,199 | 5351 | 4 | 2000 | |
| 32 | April | 3,037,331 | 123,307 | 4874 | 1 | 2100 | |
| 33 | May | 3,073,053 | 115,802 | 4881 | 7 | 1100 | |
| 34 | June | 3,467,131 | 128,656 | 6716 | 26 | 1600 | |
| 35 | July | 3,863,964 | 150,397 | 7488 | 16 | 1700 | |
| 36 | August | 3,731,587 | 106,979 | 7210 | 5 | 1700 | |
| 37 | September | 3,270,625 | 71,113 | 6966 | 2 | 1800 | |
| 38 | October | 3,058,332 | 65,354 | 5118 | 28 | 2000 | |
| 39 | November | 3,016,318 | 79,904 | 5388 | 19 | 1800 | |
| 40 | December | 3,446,591 | 83,408 | 5647 | 15 | 1900 | |
| 41 | TOTAL | 40,090,338 | 1,315,588 | | | | |

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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, 2008 | |
| STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) | | | | | | | |
| 1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant. | | | | 6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System | | | |
| Line No. | Item (a) | Plant Name: Campbell 1 & 2 (b) | | Plant Name: Cobb 4-5 (c) | | | |
| 1 | Kind of plant (steam, int. combustion. Gas turbine or nuclear) | Steam | | Steam | | | |
| 2 | Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.) | Conventional | | Conventional | | | |
| 3 | Year originally constructed | 1962 | | 1956 | | | |
| 4 | Year last unit was installed | 1967 | | 1957 | | | |
| 5 | Total Installed cpcty. (max. generator name plate ratings in MW) | 669.12 | | 312.5 | | | |
| 6 | Net Peak Demand on Plant-MW (60 minutes) | 624 | | 327 | | | |
| 7 | Plant hours connected to load | 8676 | | 8784 | | | |
| 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 | 131 | | 115 | | | |
| 12 | Net generation, exclusive of plant use-KWh | 3,912,689,400 | | 1,999,295,300 | | | |
| 13 | Cost of plant: Land and Land Rights | 1,949,688 | | 113,291 | | | |
| 14 | Structures and Improvements | 80,582,815 | | 19,901,294 | | | |
| 15 | Equipments costs | 335,707,016 | | 139,803,751 | | | |
| 16 | Asset Retirement Costs | - | | - | | | |
| 17 | Total cost | 418,239,519 | | 159,818,336 | | | |
| 18 | Cost per KW of Installed capacity (line 5) | 625.0591 | | 511.4187 | | | |
| 19 | Production Expenses: Oper., Supv., & Engr. | 2,572,693 | | 1,756,183 | | | |
| 20 | Fuel | 100,757,564 | | 48,280,067 | | | |
| 21 | Coolants and Water (Nuclear Plants only) | - | | - | | | |
| 22 | Steam expenses | 2,465,994 | | 2,516,084 | | | |
| 23 | Steam from other sources | - | | - | | | |
| 24 | Steam transferred (credit) | - | | - | | | |
| 25 | Electric expenses | 1,883,139 | | 1,394,598 | | | |
| 26 | Misc. steam (or nuclear) power expenses | 1,694,228 | | 1,168,211 | | | |
| 27 | Rents | - | | - | | | |
| 28 | Allowances | 495,173 | | 254,314 | | | |
| 29 | Maintenance Supervision and Engineering | 1,363,005 | | 877,969 | | | |
| 30 | Maintenance of structures | 991,459 | | 617,220 | | | |
| 31 | Maintenance of boiler (or reactor) plant | 5,580,794 | | 2,841,162 | | | |
| 32 | Maintenance of electric plant | 759,049 | | 744,291 | | | |
| 33 | Maintenance of Misc. steam (or nuclear) plant | 428,550 | | 404,730 | | | |
| 34 | Total Production Expenses | 118,991,648 | | 60,854,829 | | | |
| 35 | Expenses per net KWh | 0.0304 | | 0.0304 | | | |
| 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 | 1953759 | 18306 | | 1133446 | 278428 | |
| 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) | 20029597 | 5838000 | | 18069612 | 1021006 | |
| 40 | Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year | 51.664 | 127.31 | | 39.451 | 10.406 | |
| 41 | Avg. cost of fuel per unit burned | 48.436 | 127.31 | | 37.967 | 10.406 | |
| 42 | Avg. cost of fuel burned per million Btu | 2.418 | 21.807 | | 2.101 | 10.192 | |
| 43 | Avg. cost of fuel burned per KWh net gen. | 0.024 | 0 | | 0.022 | 0 | |
| 44 | Avg. Btu per KWh net generation | 10028 | 0 | | 10387 | 0 | |

| | | | |
|--|---|--|-------------------------------------|
| 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, 2008 |
|--|---|--|-------------------------------------|

| 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 | | | 1402.25 | | | 5 |
| 328 | | | 513 | | | 1214 | | | 6 |
| 8784 | | | 8201 | | | 876 | | | 7 |
| 0 | | | 0 | | | 0 | | | 8 |
| 328 | | | 515 | | | 1276 | | | 9 |
| 328 | | | 515 | | | 1276 | | | 10 |
| 112 | | | 121 | | | 90 | | | 11 |
| 2,211,202,000 | | | 2,072,952,000 | | | 75,141,000 | | | 12 |
| 474,999 | | | 178,947 | | | 50,886 | | | 13 |
| 25,943,079 | | | 24,749,615 | | | 34,372,845 | | | 14 |
| 113,015,575 | | | 301,661,766 | | | 249,062,730 | | | 15 |
| - | | | - | | | - | | | 16 |
| 139,433,653 | | | 326,590,328 | | | 283,486,461 | | | 17 |
| 403.7927 | | | 600.3499 | | | 202.1654 | | | 18 |
| 2,060,137 | | | 2,271,400 | | | 1,839,044 | | | 19 |
| 58,918,712 | | | 54,671,264 | | | 20,636,698 | | | 20 |
| - | | | - | | | - | | | 21 |
| 2,523,046 | | | 1,817,646 | | | 1,314,819 | | | 22 |
| - | | | - | | | - | | | 23 |
| - | | | - | | | - | | | 24 |
| 704,714 | | | 1,399,494 | | | 932,538 | | | 25 |
| 1,389,753 | | | 1,499,810 | | | 1,154,851 | | | 26 |
| - | | | - | | | - | | | 27 |
| 285,262 | | | 92,845 | | | 28,706 | | | 28 |
| 1,564,548 | | | 1,315,292 | | | 1,133,103 | | | 29 |
| 662,641 | | | 492,334 | | | 427,959 | | | 30 |
| 3,153,336 | | | 5,592,726 | | | 1,826,605 | | | 31 |
| 678,119 | | | 3,079,761 | | | 583,854 | | | 32 |
| 58,582 | | | 160,513 | | | 524,460 | | | 33 |
| 71,998,850 | | | 72,393,085 | | | 30,402,637 | | | 34 |
| 0.0326 | | | 0.0349 | | | 0.4046 | | | 35 |
| Coal | Oil | | Coal | Oil | Gas | Gas | Oil | | 36 |
| | | | | | | | | | 37 |
| Tons | Barrels | | Tons | Barrels | Mcf | Mcf | Barrels | | 38 |
| 1295684 | 11747 | | 1071251 | 17767 | 27768 | 846259 | 162408 | | 39 |
| 18297429 | 5880000 | | 19536005 | 5796000 | 1025004 | 1023113 | 6337367 | | 40 |
| 61.516 | 128.327 | | 58.625 | 137.172 | 14.132 | 15.315 | 109.282 | | 41 |
| 42.589 | 128.327 | | 45.749 | 137.172 | 14.132 | 15.315 | 44.85 | | 42 |
| 2.327 | 21.824 | | 2.342 | 23.667 | 13.787 | 14.969 | 7.077 | | 43 |
| 0.025 | 0.0007 | | 0.0236 | 0.0012 | 0.0002 | 0.172 | 0.0969 | | 44 |
| 10753 | 31 | | 10161 | 50 | 14 | 11523 | 25220 | | |

| | | | | | | | |
|---|---|---|---------|--|---------|-------------------------------------|--|
| 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, 2008 | |
| 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) | 312.5 | | 207 | | | |
| 6 | Net Peak Demand on Plant-MW (60 minutes) | 294 | | 23 | | | |
| 7 | Plant hours connected to load | 8699 | | 14 | | | |
| 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 | 113 | | 0 | | | |
| 12 | Net generation, exclusive of plant use-KWh | 1,782,686,000 | | 207,600 | | | |
| 13 | Cost of plant: Land and Land Rights | 144,060 | | - | | | |
| 14 | Structures and Improvements | 23,447,259 | | 62,857 | | | |
| 15 | Equipments costs | 95,437,904 | | 24,925,086 | | | |
| 16 | Asset Retirement Costs | - | | - | | | |
| 17 | Total cost | 119,029,223 | | 24,987,943 | | | |
| 18 | Cost per KW of Installed capacity (line 5) | 380.8935 | | 120.7147 | | | |
| 19 | Production Expenses: Oper., Supv., & Engr. | 1,883,952 | | 67,116 | | | |
| 20 | Fuel | 38,211,187 | | 11,986 | | | |
| 21 | Coolants and Water (Nuclear Plants only) | - | | - | | | |
| 22 | Steam expenses | 1,797,936 | | 185,891 | | | |
| 23 | Steam from other sources | - | | - | | | |
| 24 | Steam transferred (credit) | - | | - | | | |
| 25 | Electric expenses | 1,230,837 | | 115,538 | | | |
| 26 | Misc. steam (or nuclear) power expenses | 1,321,263 | | 77,091 | | | |
| 27 | Rents | - | | - | | | |
| 28 | Allowances | 283,468 | | - | | | |
| 29 | Maintenance Supervision and Engineering | 785,722 | | 43,273 | | | |
| 30 | Maintenance of structures | 559,375 | | 38,252 | | | |
| 31 | Maintenance of boiler (or reactor) plant | 2,988,921 | | 99,964 | | | |
| 32 | Maintenance of electric plant | 795,162 | | 19,990 | | | |
| 33 | Maintenance of Misc. steam (or nuclear) plant | 490,654 | | 30,079 | | | |
| 34 | Total Production Expenses | 50,348,477 | | 689,180 | | | |
| 35 | Expenses per net KWh | 0.0282 | | 3.3197 | | | |
| 36 | Fuel: Kind (coal, gas, oil, or nuclear) | Coal | Oil | Gas | Gas | | |
| 37 | Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) | | | | | | |
| | (Gas-Mcf) (Nuclear-indicate) | Tons | Barrels | Mcf | Mcf | | |
| 38 | Quantity (units) of fuel burned | 875764 | 7861 | 117532 | 4644 | | |
| 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) | 20159559 | 5772154 | 999997 | 1022934 | | |
| 40 | Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year | 52.101 | 147.869 | 10.938 | 1.737 | | |
| 41 | Avg. cost of fuel per unit burned | 39.017 | 147.869 | 10.938 | 1.737 | | |
| 42 | Avg. cost of fuel burned per million Btu | 1.935 | 25.618 | 10.938 | 1.698 | | |
| 43 | Avg. cost of fuel burned per KWh net gen. | 0.0192 | 0.0007 | 0.0007 | 0.0389 | | |
| 44 | Avg. Btu per KWh net generation | 9995 | 25 | 66 | 22883 | | |

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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, 2008 |
| STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued) | | | |
| Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit | | functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant. | |
| Plant Name: Campbell 3 (Total) (d) | Plant Name: Campbell 3 (CECo) (e) | Plant Name _____ (f) | Line No. |
| Steam | Steam | | 1 |
| Conventional | Conventional | | 2 |
| 1980 | 1980 | | 3 |
| 1980 | 1980 | | 4 |
| 916.76 | 855.43 | | 5 |
| 843 | 787 | | 6 |
| 8311 | 8311 | | 7 |
| 0 | 0 | | 8 |
| 835 | 779 | | 9 |
| 825 | 765 | | 10 |
| 152 | 0 | | 11 |
| 6,166,849,000 | 5,721,971,000 | | 12 |
| 1,748,580 | 1,748,580 | | 13 |
| 199,519,523 | 200,919,118 | | 14 |
| 799,195,935 | 831,214,143 | | 15 |
| - | - | | 16 |
| 1,000,464,038 | 1,033,881,841 | | 17 |
| 1,091.3042 | 1,208.6107 | | 18 |
| - | 2,286,719 | | 19 |
| - | 112,745,102 | | 20 |
| - | - | | 21 |
| - | 2,018,478 | | 22 |
| - | - | | 23 |
| - | - | | 24 |
| - | 1,382,940 | | 25 |
| - | 2,215,441 | | 26 |
| - | - | | 27 |
| - | 226,730 | | 28 |
| - | 1,165,273 | | 29 |
| - | 619,262 | | 30 |
| - | 4,051,814 | | 31 |
| - | 345,591 | | 32 |
| - | (509,328) | | 33 |
| - | 126,548,022 | | 34 |
| 0 | 0.0221 | | 35 |
| | Coal | Oil | |
| | | | |
| | Tons | Barrels | |
| | 3159525 | 14539 | |
| | 17942776 | 5838000 | |
| | 35.436 | 129.898 | |
| | 34.946 | 129.898 | |
| | 1.948 | 22.25 | |
| | 0.019 | 0 | |
| | 9922 | 0 | |

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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, 2008 | |
| 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) | 15 | | 219 | | | |
| 7 | Plant hours connected to load | 26 | | 195 | | | |
| 8 | Net continuous plant capability (megawatts) | 0 | | 0 | | | |
| 9 | When not limited by condenser water | 17 | | 234 | | | |
| 10 | When limited by condenser water | 17 | | 234 | | | |
| 11 | Average number of employees | 0 | | 6 | | | |
| 12 | Net generation, exclusive of plant use-KWh | 121,500 | | 6,087,760 | | | |
| 13 | Cost of plant: Land and Land Rights | - | | 126,315 | | | |
| 14 | Structures and Improvements | 4,512 | | 322,483 | | | |
| 15 | Equipments costs | 1,608,844 | | 25,765,362 | | | |
| 16 | Asset Retirement Costs | - | | - | | | |
| 17 | Total cost | 1,613,356 | | 26,214,160 | | | |
| 18 | Cost per KW of Installed capacity (line 5) | 86.7862 | | 118.0446 | | | |
| 19 | Production Expenses: Oper., Supv., & Engr. | 20,198 | | 33,615 | | | |
| 20 | Fuel | 13,694 | | 1,212,218 | | | |
| 21 | Coolants and Water (Nuclear Plants only) | - | | - | | | |
| 22 | Steam expenses | - | | - | | | |
| 23 | Steam from other sources | - | | - | | | |
| 24 | Steam transferred (credit) | - | | - | | | |
| 25 | Electric expenses | - | | 143,840 | | | |
| 26 | Misc. steam (or nuclear) power expenses | 143 | | 24,498 | | | |
| 27 | Rents | - | | - | | | |
| 28 | Allowances | - | | 3,812 | | | |
| 29 | Maintenance Supervision and Engineering | 20,198 | | 42,284 | | | |
| 30 | Maintenance of structures | 2,508 | | 6,053 | | | |
| 31 | Maintenance of boiler (or reactor) plant | - | | - | | | |
| 32 | Maintenance of electric plant | 56,712 | | 6,040 | | | |
| 33 | Maintenance of Misc. steam (or nuclear) plant | - | | - | | | |
| 34 | Total Production Expenses | 113,453 | | 1,472,360 | | | |
| 35 | Expenses per net KWh | 0.9338 | | 0.2419 | | | |
| 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 | 1714 | | 127781 | | | |
| 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) | 1035005 | | 1003381 | | | |
| 40 | Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year | 7.99 | | 9.487 | | | |
| 41 | Avg. cost of fuel per unit burned | 7.99 | | 9.487 | | | |
| 42 | Avg. cost of fuel burned per million Btu | 7.72 | | 9.455 | | | |
| 43 | Avg. cost of fuel burned per KWh net gen. | 0.1127 | | 0.1991 | | | |
| 44 | Avg. Btu per KWh net generation | 14601 | | 21061 | | | |

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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, 2008 |
| STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued) | | | |
| Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit | | functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant. | |
| Plant Name: Whiting (d) | Plant Name: 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 | 82.59 | 5 |
| 0 | 30 | 53 | 6 |
| 0 | 56 | 39 | 7 |
| 0 | 0 | 0 | 8 |
| 17 | 34 | 68 | 9 |
| 17 | 34 | 68 | 10 |
| 0 | 0 | 6 | 11 |
| 2,000 | 528,900 | 825,000 | 12 |
| - | - | 14,936 | 13 |
| 93,572 | 12,154 | 256,330 | 14 |
| 1,642,907 | 3,459,610 | 6,881,298 | 15 |
| - | - | - | 16 |
| 1,736,479 | 3,471,764 | 7,152,564 | 17 |
| 93.4093 | 96.4379 | 86.6033 | 18 |
| 20,198 | 16,356 | 19,213 | 19 |
| 1,288 | 99,451 | 572,159 | 20 |
| - | - | - | 21 |
| - | - | - | 22 |
| - | - | - | 23 |
| - | - | - | 24 |
| 21,109 | 24,733 | 53,072 | 25 |
| 143 | 278 | 8,057 | 26 |
| - | - | - | 27 |
| - | - | - | 28 |
| 20,244 | 16,474 | 25,858 | 29 |
| 2,539 | 1,874 | 5,526 | 30 |
| - | - | - | 31 |
| 59,461 | 61,968 | 76,041 | 32 |
| - | - | - | 33 |
| 124,982 | 221,134 | 759,926 | 34 |
| 62.4910 | 0.4181 | 0.9211 | 35 |
| Oil | Gas | Gas | 36 |
| | | | 37 |
| Barrels | Mcf | Mcf | |
| 12 | 10168 | 18576 | 38 |
| 5750000 | 1024784 | 1000000 | 39 |
| 107.73 | 9.781 | 30.968 | 40 |
| 107.73 | 9.781 | 30.968 | 41 |
| 18.736 | 9.544 | 30.968 | 42 |
| 0.6464 | 0.188 | 0.697 | 43 |
| 34500 | 19701 | 22516 | 44 |

| | | | | | | | |
|---|---|---|--|--|--|-------------------------------------|--|
| 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, 2008 | |
| 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 Constrctn. 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) | 21.25 | | 18.59 | | | |
| 6 | Net Peak Demand on Plant-MW (60 minutes) | 20 | | 17 | | | |
| 7 | Plant hours connected to load | 83 | | 14 | | | |
| 8 | Net continuous plant capability (megawatts) | 0 | | 0 | | | |
| 9 | When not limited by condenser water | 21 | | 17 | | | |
| 10 | When limited by condenser water | 21 | | 17 | | | |
| 11 | Average number of employees | 0 | | 0 | | | |
| 12 | Net generation, exclusive of plant use-KWh | 617,500 | | 155,990 | | | |
| 13 | Cost of plant: Land and Land Rights | 4,694 | | - | | | |
| 14 | Structures and Improvements | 50,816 | | 100,774 | | | |
| 15 | Equipments costs | 2,096,895 | | 1,648,853 | | | |
| 16 | Asset Retirement Costs | - | | - | | | |
| 17 | Total cost | 2,152,405 | | 1,749,627 | | | |
| 18 | Cost per KW of Installed capacity (line 5) | 101.2896 | | 94.1166 | | | |
| 19 | Production Expenses: Oper., Supv., & Engr. | 15,552 | | 15,407 | | | |
| 20 | Fuel | 271,761 | | 63,580 | | | |
| 21 | Coolants and Water (Nuclear Plants only) | - | | - | | | |
| 22 | Steam expenses | - | | - | | | |
| 23 | Steam from other sources | - | | - | | | |
| 24 | Steam transferred (credit) | - | | - | | | |
| 25 | Electric expenses | 25,306 | | 13,801 | | | |
| 26 | Misc. steam (or nuclear) power expenses | 536 | | 143 | | | |
| 27 | Rents | - | | - | | | |
| 28 | Allowances | - | | - | | | |
| 29 | Maintenance Supervision and Engineering | 15,552 | | 15,407 | | | |
| 30 | Maintenance of structures | 1,934 | | 2,188 | | | |
| 31 | Maintenance of boiler (or reactor) plant | - | | - | | | |
| 32 | Maintenance of electric plant | 76,557 | | 208,941 | | | |
| 33 | Maintenance of Misc. steam (or nuclear) plant | - | | - | | | |
| 34 | Total Production Expenses | 407,198 | | 319,467 | | | |
| 35 | Expenses per net KWh | 0.6594 | | 2.0480 | | | |
| 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 | 17412 | | 390 | | | |
| 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 | | 5837463 | | | |
| 40 | Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year | 11.009 | | 162.918 | | | |
| 41 | Avg. cost of fuel per unit burned | 11.009 | | 162.918 | | | |
| 42 | Avg. cost of fuel burned per million Btu | 11.009 | | 27.909 | | | |
| 43 | Avg. cost of fuel burned per KWh net gen. | 0.3104 | | 0.4073 | | | |
| 44 | Avg. Btu per KWh net generation | 28197 | | 14612 | | | |

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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, 2008 |
| STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued) | | | |
| Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit | | functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant. | |
| Plant Name: Zeeland (d) | Plant Name: (e) | Plant Name _____ (f) | Line No. |
| Gas Turbine/Steam | | | 1 |
| Outdoor | | | 2 |
| 2001 | | | 3 |
| 2002 | | | 4 |
| 968.15 | | | 5 |
| 914 | | | 6 |
| 2030 | | | 7 |
| | | | 8 |
| 935 | | | 9 |
| 360 | | | 10 |
| 0 | | | 11 |
| 761,970,300 | | | 12 |
| 1,372,614 | | | 13 |
| 107,266 | | | 14 |
| 348,060,808 | | | 15 |
| - | | | 16 |
| 349,540,688 | | | 17 |
| 361,0398 | | | 18 |
| 81,180 | | | 19 |
| 69,876,623 | | | 20 |
| - | | | 21 |
| - | | | 22 |
| - | | | 23 |
| - | | | 24 |
| 470 | | | 25 |
| 6,152,168 | | | 26 |
| - | | | 27 |
| 11,213 | | | 28 |
| 73,430 | | | 29 |
| - | | | 30 |
| - | | | 31 |
| 4,253 | | | 32 |
| - | | | 33 |
| 76,199,337 | | | 34 |
| 0.1000 | | | 35 |
| Gas | | | 36 |
| Mcf | | | 37 |
| 6475931 | | | 38 |
| 1024017 | | | 39 |
| 10.79 | | | 40 |
| 10.79 | | | 41 |
| 10.537 | | | 42 |
| 0.092 | | | 43 |
| 8703 | | | 44 |

| | | | | | | | |
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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) 04/15/09 | | Year of Report December 31, 2008 | |
| 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 PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System | | | |
| Line No. | Item (a) | Plant Name: (b) | | Plant Name: (c) | | | |
| 1 | Kind of plant (steam, int. combustion. Gas turbine or nuclear | | | | | | |
| 2 | Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.) | | | | | | |
| 3 | Year originally constructed | | | | | | |
| 4 | Year last unit was installed | | | | | | |
| 5 | Total Installed cpcty. (max. generator name plate ratings in MW) | | | | | | |
| 6 | Net Peak Demand on Plant-MW (60 minutes) | | | | | | |
| 7 | Plant hours connected to load | | | | | | |
| 8 | Net continuous plant capability (megawatts) | | | | | | |
| 9 | When not limited by condenser water | | | | | | |
| 10 | When limited by condenser water | | | | | | |
| 11 | Average number of employees | | | | | | |
| 12 | Net generation, exclusive of plant use-KWh | | | | | | |
| 13 | Cost of plant: Land and Land Rights | | | | | | |
| 14 | Structures and Improvements | | | | | | |
| 15 | Equipments costs | | | | | | |
| 16 | Asset Retirement Costs | | | | | | |
| 17 | Total cost | | | | | | |
| 18 | Cost per KW of Installed capacity (line 5) | | | | | | |
| 19 | Production Expenses: Oper., Supv., & Engr. | | | | | | |
| 20 | Fuel | | | | | | |
| 21 | Coolants and Water (Nuclear Plants only) | | | | | | |
| 22 | Steam expenses | | | | | | |
| 23 | Steam from other sources | | | | | | |
| 24 | Steam transferred (credit) | | | | | | |
| 25 | Electric expenses | | | | | | |
| 26 | Misc. steam (or nuclear) power expenses | | | | | | |
| 27 | Rents | | | | | | |
| 28 | Allowances | | | | | | |
| 29 | Maintenance Supervision and Engineering | | | | | | |
| 30 | Maintenance of structures | | | | | | |
| 31 | Maintenance of boiler (or reactor) plant | | | | | | |
| 32 | Maintenance of electric plant | | | | | | |
| 33 | Maintenance of Misc. steam (or nuclear) plant | | | | | | |
| 34 | Total Production Expenses | | | | | | |
| 35 | Expenses per net KWh | | | | | | |
| 36 | Fuel: Kind (coal, gas, oil, or nuclear) | | | | | | |
| 37 | Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) | | | | | | |
| | (Gas-Mcf) (Nuclear-indicate) | | | | | | |
| 38 | Quantity (units) of fuel burned | | | | | | |
| | 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) | | | | | | |
| 40 | Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year | | | | | | |
| 41 | Avg. cost of fuel per unit burned | | | | | | |
| 42 | Avg. cost of fuel burned per million Btu | | | | | | |
| 43 | Avg. cost of fuel burned per KWh net gen. | | | | | | |
| 44 | Avg. Btu per KWh net generation | | | | | | |

| 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, 2008 |
|--|--------------------|---|---|--|-------------------------------------|
| 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 \$2,462,722 | | |
| 402 | 20 | c | BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,192,438 | | |
| 403 | 20 | d | JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,073,140 | | |
| 403 | 20 | e | K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,676,756 | | |
| 403 | 20 | f | K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$243,604 | | |
| 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 is 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, 2008. | | |
| 402.1 | 20 | b | JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,437,456 | | |
| 403.1 | 20 | e | JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$288,293 | | |
| 402.1 | 28 | b,c | Expenses from Account 509 | | |
| 402.2 | 28 | c | Expenses from Account 509 | | |
| 402.1 | 20 | c | Cobb 1-3 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$3,919 | | |
| 402-403.3 | 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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|--|---|--|---|-------------------------------------|
| 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, 2008 |
| HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) | | | | |
| 1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). | | 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. | | |
| 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. | | 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant. | | |
| Line No. | ITEM (a) | FERC Licensed Project No. 2452 Plant name: HARDY (b) | FERC Licensed Project No. 2599 Plant name: HODENPYL (c) | |
| 1 | Kind of Plant (Run-of-River or Storage) | Storage | Run-of-River | |
| 2 | Type of Plant Construction (Conventional or Outdoor) | Conventional | Conventional | |
| 3 | Year originally constructed | 1931 | 1925 | |
| 4 | Year last unit was installed | 1931 | 1925 | |
| 5 | Total Installed Capacity (Generator name plate ratings in MW) | 30 | 17 | |
| 6 | Net peak demand on plant-megawatts (60 minutes) | 32 | 18 | |
| 7 | Plant hours connected to load | 6,502 | 8,783 | |
| 8 | Net plant capability (in megawatts) | | | |
| 9 | (a) under the most favorable oper. conditions | 32 | 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 | 98,685,000 | 48,475,400 | |
| 13 | Cost of plant: | | | |
| 14 | Land and Land Rights | 328,676 | 40,721 | |
| 15 | Structures and Improvements | 778,683 | 570,213 | |
| 16 | Reservoirs, Dams, and Waterways | 5,604,776 | 4,628,211 | |
| 17 | Equipment costs | 2,206,770 | 1,913,135 | |
| 18 | Roads, railroads, and bridges | 0 | 0 | |
| 19 | Asset Retirement Costs | 0 | 0 | |
| 20 | TOTAL Cost (Enter total of lines 14 thru 19) | 8,918,905 | 7,152,280 | |
| 21 | Cost per KW of installed capacity (Line 20/5 div 1,000) | 297.2968 | 420.7224 | |
| 22 | Production Expenses: | | | |
| 23 | Operation Supervision and Engineering | 55,303 | 40,817 | |
| 24 | Water for power | 0 | 0 | |
| 25 | Hydraulic Expenses | 112,132 | 70,428 | |
| 26 | Electric Expenses | 124,694 | 102,502 | |
| 27 | Misc. Hydraulic Power Generation Expenses | 57,684 | 34,578 | |
| 28 | Rents | 0 | 0 | |
| 29 | Maintenance Supervision and Engineering | 39,526 | 33,519 | |
| 30 | Maintenance of Structures | 28,988 | 20,521 | |
| 31 | Maintenance of Reservoirs, Dams and Waterways | 75,110 | 222,693 | |
| 32 | Maintenance of Electric Plant | 144,931 | 30,965 | |
| 33 | Maintenance of Misc. Hydraulic Plant | 6,833 | 20,639 | |
| 34 | Total Production Expenses (Total lines 23 thru 33) | 645,201 | 576,662 | |
| 35 | Expenses per net KWh | 0.0065 | 0.0119 | |

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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, 2008 |
| HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued) | | | |
| 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." | | 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment. | |
| FERC Licensed Project No.2580 Plant Name: TIPPY (d) | FERC Licensed Project No. _____ Plant Name: _____ (e) | FERC Licensed Project No. _____ Plant Name: _____ (f) | Line No. |
| Run-of-River | | | 1 |
| Conventional | | | 2 |
| 1918 | | | 3 |
| 1918 | | | 4 |
| 20.10 | | | 5 |
| 21 | | | 6 |
| 8,782 | | | 7 |
| | | | 8 |
| 21 | | | 9 |
| 5 | | | 10 |
| 7 | | | 11 |
| 58,470,000 | | | 12 |
| | | | 13 |
| 4,380 | | | 14 |
| 675,742 | | | 15 |
| 4,930,360 | | | 16 |
| 2,276,998 | | | 17 |
| 0 | | | 18 |
| 0 | | | 19 |
| 7,887,480 | 0 | 0 | 20 |
| 392.4119 | | | 21 |
| | | | 22 |
| 43,870 | | | 23 |
| 0 | | | 24 |
| 189,523 | | | 25 |
| 161,041 | | | 26 |
| 52,313 | | | 27 |
| 0 | | | 28 |
| 38,364 | | | 29 |
| 22,289 | | | 30 |
| 49,893 | | | 31 |
| 43,067 | | | 32 |
| 32,845 | | | 33 |
| 633,205 | | | 34 |
| 0.0108 | | | 35 |

| 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, 2008 |
|--|-----------------------|---|---|--|-------------------------------------|
| 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. | | |

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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, 2008 |
| 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) | 1,781 | |
| 6 | Plant Hours Connected to Load While Generating | 8,650 | |
| 7 | Net Plant Capability (In megawatts) | 1,872 | |
| 8 | Average Number of Employees | 41 | |
| 9 | Generation Exclusive of Plant Use-KWh | 2,314,190,000 | |
| 10 | Energy Used for Plumbing-KWh | 3,229,692,000 | |
| 11 | Net Output for Load (line 9 minus line 10)-KWh | (915,502,000) | |
| 12 | Cost of Plant | | |
| 13 | Land and Land Rights | 4,549,195 | |
| 14 | Structures and Improvements | 37,614,780 | |
| 15 | Reservoirs, Dams and Waterways | 209,984,996 | |
| 16 | Water Wheels, Turbines, and Generators | 85,972,037 | |
| 17 | Accessory Electric Equipment | 16,419,233 | |
| 18 | Miscellaneous Powerplant Equipment | 3,937,385 | |
| 19 | Roads, Railroads, and Bridges | 3,398,331 | |
| 20 | Asset Retirement Costs | | |
| 21 | TOTAL Cost (Enter total of lines 13 thru 20) | 361,875,957 | |
| 22 | Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000) | 182.8580 | |
| 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) | | |

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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, 2008 |
| 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 |
| 908 | | | 5 |
| | | | 6 |
| 955 | | | 7 |
| | | | 8 |
| 960,547,000 | | | 9 |
| 1,342,173,000 | | | 10 |
| (381,626,000) | 0 | 0 | 11 |
| | | | 12 |
| 2,291,111 | | | 13 |
| 17,710,186 | | | 14 |
| 95,693,512 | | | 15 |
| 41,976,005 | | | 16 |
| 7,347,107 | | | 17 |
| 1,934,012 | | | 18 |
| 1,535,548 | | | 19 |
| | | | 20 |
| 168,487,481 | 0 | 0 | 21 |
| 166.9846 | | | 22 |
| | | | 23 |
| 462,575 | | | 24 |
| 181,808 | | | 25 |
| 1,245,172 | | | 26 |
| 594,614 | | | 27 |
| 379,161 | | | 28 |
| 2,142 | | | 29 |
| 212,065 | | | 30 |
| 426,815 | | | 31 |
| 44,776 | | | 32 |
| 1,646,959 | | | 33 |
| 1,223,974 | | | 34 |
| 6,420,061 | 0 | 0 | 35 |
| 35,928,449 | | | 36 |
| 42,348,510 | 0 | 0 | 37 |
| 0.0441 | | | 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, 2008 |
|--|-----------------------|---|--|--|-------------------------------------|
| 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, 2008. | | |
| 409 | 35 | c | The expenses for this plant were 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, 2008 | | | |
|--|---|--|--|--|---|----------------------|
| 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 | 9.6 | 31,526,000 | 4,347,095 |
| 3 | Cooke - FPC #2450 | 1911 | 9.00 | 7.1 | 27,183,000 | 3,481,365 |
| 4 | Five Channels - FPC #2453 | 1912 | 6.00 | 6.1 | 26,416,000 | 3,874,822 |
| 5 | Loud - FPC #2449 | 1913 | 4.00 | 4.6 | 18,987,000 | 3,246,885 |
| 6 | Alcona - FPC #2447 | 1924 | 8.00 | 7.9 | 27,588,000 | 3,835,936 |
| 7 | Mio - FPC #2448 | 1916 | 4.96 | 4.5 | 15,283,000 | 3,406,040 |
| 8 | Croton - FPC #2468 | 1907 | 8.85 | 8.1 | 42,931,000 | 8,776,338 |
| 9 | Rogers - FPC #2451 | 1906 | 6.76 | 7.6 | 28,541,000 | 5,221,873 |
| 10 | Webber - FPC #2566 | 1907 | 4.30 | 3.1 | 14,398,000 | 6,757,004 |
| 11 | Calkins Bridge (Allegan) - FPC #785 | 1938 | 2.55 | 2.4 | 8,562,000 | 2,111,413 |
| 12 | | | | | | |
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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, 2008 | | | |
|--|---|--|-------------------------------------|---------------------|---|-------------|
| 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. | | 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. | | | | |
| 4. If net peak demand for 60 minutes if not available, give that which is available, specifying period. | | | | | | |
| 5. If any plant is equipped with combinations of | | | | | | |
| 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) | | | |
| 480,011 | 187,651 | | 141,618 | | | 1 |
| 386,818 | 172,875 | | 116,963 | | | 2 |
| 645,804 | 392,312 | | 157,042 | | | 3 |
| 811,721 | 206,199 | | 93,935 | | | 4 |
| 479,492 | 231,373 | | 197,675 | | | 5 |
| 686,702 | 255,252 | | 169,104 | | | 6 |
| 991,677 | 439,078 | | 309,262 | | | 7 |
| 772,466 | 229,226 | | 174,907 | | | 8 |
| 1,571,396 | 223,035 | | 285,988 | | | 9 |
| 828,005 | 162,390 | | 120,116 | | | 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, 2008 |
|--|---|--|-------------------------------------|

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) 04/15/09 | Year of Report December 31, 2008 | | | | |
| 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> | | | | | | | |
| Line No. | Name of Plant (a) | Location of Plant (b) | BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations) | | | | |
| | | | Number and Year Installed (c) | Kind of Fuel And Method of Firing (d) | Rated Pressure (In psig) (e) | Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f) | Rated Max. Continuous M lbs. Steam per Hour (g) |
| 1 | J H Campbell | West Olive | | | | | |
| 2 | | | | | | | |
| 3 | | | 1-1962 | Coal-Pulverized | 2,700 | 1050/1000 | 1,925 |
| 4 | | | | | | | |
| 5 | | | 1-1967 | Coal-Pulverized | 3,800 | 1000/1000 | 2,550 |
| 6 | | | 1-1980 (1) | Coal-Pulverized | 2,450 | 1005/1000 | 6,156 |
| 7 | | | | | | | |
| 8 | B C Cobb | Muskegon | 1-1949 (2) | Gas | 950 | 900 | 600 |
| 9 | | | 1-1949 (2) | Gas | 950 | 900 | 600 |
| 10 | | | 1-1949 (2) | Gas | 950 | 900 | 600 |
| 11 | | | 1-1956 | Coal-Pulverized | 2,300 | 1050/1000 | 1,050 |
| 12 | | | 1-1957 | Coal-Pulverized | 2,300 | 1050/1000 | 1,050 |
| 13 | | | | | | | |
| 14 | D E Karn | Essexville | 1-1959 | Coal-Pulverized | 2,725 | 1050/1050 | 1,750 |
| 15 | | | | | | | |
| 16 | | | 1-1961 | Coal-Pulverized | 2,700 | 1050/1000 | 1,750 |
| 17 | | | | | | | |
| 18 | | | 1-1975 | Crude & Residual Oil & Natural Gas | 2,250 | 955/955 | 4,625 |
| 19 | | | | | | | |
| 20 | | | 1-1977 | Crude, Residual & Natural Gas | 2,250 | 955/955 | 4,625 |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | J C Weadock | Essexville | 1-1955 | Coal-Pulverized | 2,300 | 1050/1000 | 1,050 |
| 24 | | | 1-1958 | Coal-Pulverized | 2,300 | 1050/1000 | 1,050 |
| 25 | | | | | | | |
| 26 | J R Whiting | Near Erie | 1-1952 | Coal-Pulverized | 1,650 | 1000/1000 | 690 |
| 27 | | | 1-1952 | Coal-Pulverized | 1,650 | 1000/1000 | 690 |
| 28 | | | 1-1953 | Coal-Pulverized | 1,650 | 1000/1000 | 850 |
| 29 | | | | | | | |
| 30 | Zeeland | Zeeland | Jan-02 | Combined Cycle | 2,101 | 1050 | 660 |
| 31 | | | | | | | |
| 32 | See Note (1) and (2) on Page 413A.1 | | | | | | |
| 33 | * 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) 04/15/09 | | Year of Report December 31, 2008 | | | | | | |
|---|--|--|----------------------------------|---|--|--|--|------|---|----------|--------------|--|
| 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 Installed | TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i> | | | | GENERATORS <i>NAME PLATE Rating in Kw</i> | | | | 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) | |
| 1972 | 811.7 | TC | 720 | 1800 | | 811.7 | 0.5 | 75 | 0.85 | 22.0 | 811.7 | 1 |
| 1962 | 265 | CC | 2400 | 3600 | 97.4+ | 132.5 | 25.0 | 45.0 | 0.85 | 16.0 | | 2 |
| | | | | | 97.4+ | 132.5 | 25.0 | 45.0 | 0.85 | 16.0 | | 3 |
| 1967 | 403.9 | TC | 3500 | 3600 | 325.2 | 403.9 | 30.0 | 60.0 | 0.85 | 20.0 | | 4 |
| 1980 | 871.3 | TC | 2400 | 3600 | 583.7 | 871.3 | 30.0 | 75.0 | 0.85 | 18.0 | 1,540.2 | 5 |
| | | | | | | | | | | | | 6 |
| 1949 | 69 | TC | 850 | 3600 | 60 | 69 | 0.5 | 15.0 | 0.85 | 14.4 | | 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 |
| 1956 | 156.3 | TC | 2000 | 3600 | 125 | 156.3 | 0.5 | 30.0 | 0.85 | 18.0 | | 10 |
| 1957 | 156.3 | TC | 2000 | 3600 | 125 | 156.3 | 0.5 | 30.0 | 0.85 | 18.0 | | 11 |
| | | | | | | | | | | | | 12 |
| 1959 | 272 | CC | 2400 | 3600 | 108.8 | 136 | 25.0 | 45.0 | 0.85 | 16.0 | | 13 |
| | | | | | 108.8 | 136 | 25.0 | 45.0 | 0.85 | | | 14 |
| 1961 | 272 | CC | 2400 | 3600 | 108.8 | 136 | 25.0 | 45.0 | 0.85 | 16.0 | | 15 |
| | | | | | 108.8 | 136 | 25.0 | 45.0 | 0.85 | | | 16 |
| 1975 | 692.5 | TC | 1800 | 3600 | 387.8 | 692.5 | 15.0 | 60.0 | 0.85 | 26.0 | | 17 |
| | | | | | | | | | | | | 18 |
| 1977 | 709.8 | TC | 1800 | 3600 | 518 | 709.8 | 45.0 | 75.0 | 0.85 | 26.0 | 1,946.30 | 19 |
| | | | | | | | | | | | | 20 |
| 1955 | 156.3 | TC | 2000 | 3600 | 125 | 156.3 | 0.5 | 30.0 | 0.85 | 18.0 | | 21 |
| 1958 | 156.3 | TC | 2000 | 3600 | 125 | 156.3 | 0.5 | 30.0 | 0.85 | 18.0 | 312.6 | 22 |
| | | | | | | | | | | | | 23 |
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| | | | | | | | | | | | | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|--|-------------------------------------|
| FOOTNOTE DATA | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | |
| 413 A | | C | <p>(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.</p> <p>Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements.</p> <p>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.</p> | |
| 413 A | | C | <p>(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.</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) 04/15/09 | | Year of Report December 31, 2008 | |
| HYDROELECTRIC GENERATING PLANTS | | | | | | | |
| 1. Report on this page Hydro 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, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> , 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 of shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars | | | |
| Line No. | Name of Plant | Location | Name of Stream | Water Wheels <i>(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)</i> | | | |
| | | | | Attended or Unattended | Type of Unit | Year Installed | Gross Static Head with Pond Full |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | Hardy | Newaygo County, Big Prairie Township | Muskegon | Attended* | Vert F | 1931 | 100' |
| 2 | | | | | Vert F | 1931 | 100' |
| 3 | | | | | Vert F | 1931 | 100' |
| 4 | Hodenpyl | Wexford County, Springville Township | Manistee | Attended* | Vert F | 1925 | 67.5' |
| 5 | | | | | Vert F | 1925 | 67.5' |
| 6 | | | | | Vert F | 1925 | 67.5' |
| 7 | Tippy | Manistee County, Dickson Township | Manistee | Attended* | Vert F | 1918 | 57.5' |
| 8 | | | | | Vert F | 1918 | 57.5' |
| 9 | | | | | Vert F | 1918 | 57.5' |
| 10 | | | | | | | |
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| 36 | | | | | | | |
| 37 | | *Part-time attendance | | | | | |

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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) 04/15/09 | | Year of Report December 31, 2008 | | | |
| 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 (Name Plate Ratings in megawatts) | Line No. |
| Design Head (h) | RPM (i) | Maximum Hp. Capacity of Unit at Design Head (j) | Year Installed (k) | Voltage (l) | Phase (m) | Fre- quency or d.c. (n) | Name Plate Rating of Unit (in MW) (o) | No. of Units in Plant (p) | | |
| 99' | 163.6 | 14,800 | 1931 | 7.5 | 3 | 60 | 10 | 1 | 30 | 1 |
| 99' | 163.6 | 14,800 | 1931 | 7.5 | 3 | 60 | 10 | 1 | | 2 |
| 99' | 163.6 | 14,800 | 1931 | 7.5 | 3 | 60 | 10 | 1 | | 3 |
| 62' | 120 | 12,000 | 1925 | 7.5 | 3 | 60 | 8.5 | 1 | 19 | 4 |
| 62' | 120 | 12,000 | 1925 | 7.5 | 3 | 60 | 8.5 | 1 | | 5 |
| 57.5' | 109.1 | 7500 | 1918 | 7.5 | 3 | 60 | 6.7 | 1 | | 6 |
| 57.5' | 109.1 | 7500 | 1918 | 7.5 | 3 | 60 | 6.7 | 1 | 20 | 7 |
| 57.5' | 109.1 | 7500 | 1918 | 7.5 | 3 | 60 | 6.7 | 1 | | 8 |
| | | | | | | | | | | 9 |
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| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | | |
| 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 | | | | | | | | |
| 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 2008 of 578.40'.</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) 04/15/09 | | Year of Report December 31, 2008 | | | |
|--|---|---|-----------------|---|------------------|-------------------------------------|----------------------|-----------------|----------|
| 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. | | | | | |
| SEPARATE MOTOR-DRIVEN PUMPS | | | | | | | | | |
| RPM (Designate whether turbine or pump) (i) | Maximum Hp Capacity of Unit at Design Head (j) | Year Installed (k) | Type (l) | RPM (m) | Phase (n) | Frequency or dc (o) | NAME PLATE RATING IN | | |
| | | | | | | | Hp (p) | MV's (q) | Line No. |
| | None | | | | | | | | 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) 04/15/09 | | Year of Report December 31, 2008 | |
| PUMPED STORAGE GENERATING PLANTS (Continued) | | | | | | | |
| 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. | | | |
| Line No. | GENERATORS OR GENERATOR/MOTORS <i>(In column (v) designate whether generator or motor)</i> | | | | | | Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (x) |
| | Year Installed (r) | Voltage (s) | Phase (t) | Frequency 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 329.8 MW 0.85 Power Factor | 6 | 1,978.80 |
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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) 04/15/09 | | Year of Report December 31, 2008 | |
| 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 | | | |
| 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 | Morrow | Comstock | Gas-Turbine | 1968 | Open | Direct Connected | |
| 6 | | | Gas-Turbine | 1969 | Open | Direct Connected | |
| 7 | | | | | | | |
| 8 | Weadock | Essexville | Gas-Turbine | 1968 | Open | Direct Connected | |
| 9 | | | Gas-Turbine | 1968 | Open | Direct Connected | |
| 10 | | | | | | | |
| 11 | Whiting | Near Erie | Gas-Turbine | 1968 | Open | Direct Connected | |
| 12 | Straits | Mackinaw City | Gas-Turbine | 1969 | Open | Direct Connected | |
| 13 | | | Gas-Turbine | 1970 | Open | Direct Connected | |
| 14 | | | Gas-Turbine | 1971 | Open | Direct Connected | |
| 15 | Thetford | North of Flint | Gas-Turbine | 1970 | Open | Direct Connected | |
| 16 | Zeeland | Zeeland | Gas-Turbine | 1971 | Open | Direct Connected | |
| 17 | | | Gas-Turbine | 2001 | Open | Direct Connected | |
| 18 | | | | | | | |
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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) 04/15/09 | | Year of Report December 31, 2008 | | |
| INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued) | | | | | | | | |
| operation of, furnish a succinct statement explaining the arrangement and giving particulars (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. | | | | term of lease and annual rent and how determined. Specify whether lessee is an associated company. | | | | |
| 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and | | | | 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 | Line No. |
| Rated Hp of Unit (g) | Year Installed (h) | Voltage (i) | Phase (j) | Frequency of d.c. (k) | Name Plate Rating of Unit (In MW) (l) | No. of Units in Plant (m) | (Name Plate Ratings in Mw) (n) | |
| | 1966 | 13.8 | 3 | 60 | 16.0 | 4 | | 1 |
| | 1968 | 13.8 | 3 | 60 | 18.6 | 1 | 82.6 | 2 |
| | | | | | | | | 3 |
| | 1968 | 13.8 | 3 | 60 | 18.6 | 1 | 18.6 | 4 |
| | | | | | | | | 5 |
| | 1968 | 13.8 | 3 | 60 | 18.0 | 1 | | 6 |
| | 1969 | 13.8 | 3 | 60 | 18.0 | 1 | 36.0 | 7 |
| | | | | | | | | 8 |
| | 1968 | 13.8 | 3 | 60 | 18.6 | 1 | 18.6 | 9 |
| | | | | | | | | 10 |
| | 1968 | 13.8 | 3 | 60 | 18.6 | 1 | 18.6 | 11 |
| | | | | | | | | 12 |
| | 1969 | 13.8 | 3 | 60 | 21.3 | 1 | 21.3 | 13 |
| | | | | | | | | 14 |
| | 1970 | 13.8 | 3 | 60 | 33.6 | 4 | 222.1 | 15 |
| | 1971 | 13.8 | 3 | 60 | 17.6 | 5 | | 16 |
| | | | | | | | | 17 |
| | 2001 | 18.0 | 3 | 60 | 188.7 | 2 | 377.4 | 18 |
| | | | | | | | | 19 |
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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) 04/15/09 | Year of Report December 31, 2008 | |
| 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. | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1 | ABBE - COMINS TWP | Distrib Unattended | 138 | 24.9 | |
| 2 | ABERDEEN - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 3 | AGNEW - GRAND HAVEN TWP | Distrib Unattended | 46 | 8.32 | |
| 4 | ALABAMA - SWAN CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 5 | ALAMO - ALAMO TWP | Distrib Unattended | 46 | 24.9 | |
| 6 | ALBER - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 7 | ALBER - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 8 | ALCONA HYDRO - CURTIS TWP | Distrib Unattended | 138 | 46 | |
| 9 | ALCONA HYDRO - CURTIS TWP | Distrib Unattended | 4 | 24.9 | |
| 10 | ALCONA HYDRO - CURTIS TWP | Distrib Unattended | 4 | 24.9 | |
| 11 | ALCONA HYDRO - CURTIS TWP | Distrib Unattended | 4 | 24.9 | |
| 12 | ALCONA HYDRO - CURTIS TWP | Distrib Unattended | 4 | 24.9 | |
| 13 | ALDEN - CLEARWATER TWP | Distrib Unattended | 46 | 12.47 | |
| 14 | ALDER CREEK - NEWTON TWP | Distrib Unattended | 138 | 24.9 | |
| 15 | ALDRICH - FLINT | Distrib Unattended | 46 | 8.32 | |
| 16 | ALGER - MOFFITT TWP | Distrib Unattended | 138 | 24.9 | |
| 17 | ALGOMA - ALGOMA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 18 | ALLENDAL - ALLENDAL TWP | Distrib Unattended | 46 | 8.32 | |
| 19 | ALMA - GREENDALE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 20 | ALMEDA - FRASER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 21 | ALPINE - ALPINE TWP | Distrib Unattended | 138 | 12.47 | |
| 22 | ALPINE - ALPINE TWP | Distrib Unattended | 138 | 12.47 | |
| 23 | ALTO - LOWELL TWP | Distrib Unattended | 46 | 8.32 | |
| 24 | AMBER - MARQUETTE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 25 | AMBER - MARQUETTE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 26 | ANGELL - ACME TWP | Distrib Unattended | 46 | 12.47 | |
| 27 | ANTRIM - ELK RAPIDS TWP | Distrib Unattended | 46 | 12.47 | |
| 28 | APPLE - EGELSTON TWP | Distrib Unattended | 46 | 8.32 | |
| 29 | APPLE - EGELSTON TWP | Distrib Unattended | 46 | 12.47 | |
| 30 | APPLETON - BIG RAPIDS TWP | Distrib Unattended | 46 | 12.47 | |
| 31 | ARCADIA - ARCADIA TWP | Distrib Unattended | 46 | 12.47 | |
| 32 | ARCADIA - ARCADIA TWP | Distrib Unattended | 46 | 12.47 | |
| 33 | ARTHUR - WRIGHT | Distrib Unattended | 138 | 12.47 | |
| 34 | ASHLEY - ELBA TWP | Distrib Unattended | 46 | 8.32 | |
| 35 | ASHMAN CIRCLE - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 36 | ASHMAN CIRCLE - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 37 | ASYLUM - FLINT | Distrib Unattended | 46 | 13.8 | |
| 38 | ATHENS - ATHENS TWP | Distrib Unattended | 46 | 8.32 | |
| 39 | ATHERTON - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 40 | ATLAS - ATLAS 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) 04/15/09 | Year of Report December 31, 2008 | | | |
|---|---|--|---|---------------------------|-----------------------------------|-------------|
| 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) | |
| 13 | 1 | | | | | 1 |
| 13 | 1 | | | | | 2 |
| 13 | 1 | | | | | 3 |
| 6 | 1 | | | | | 4 |
| 13 | 1 | | | | | 5 |
| 7 | 1 | | | | | 6 |
| 6 | 1 | | | | | 7 |
| 13 | 1 | | | | | 8 |
| 1 | 1 | | | | | 9 |
| 1 | 1 | | | | | 10 |
| 1 | 1 | | | | | 11 |
| 1 | 1 | | | | | 12 |
| 5 | 1 | | | | | 13 |
| 10 | 1 | | | | | 14 |
| 13 | 1 | | | | | 15 |
| 13 | 1 | | | | | 16 |
| 30 | 1 | | | | | 17 |
| 6 | 1 | | | | | 18 |
| 50 | 1 | | | | | 19 |
| 30 | 1 | | | | | 20 |
| 13 | 1 | | | | | 21 |
| 13 | 1 | | | | | 22 |
| 13 | 1 | | | | | 23 |
| 40 | 1 | | | | | 24 |
| 50 | 1 | | | | | 25 |
| 3 | 1 | | | | | 26 |
| 6 | 1 | | | | | 27 |
| 6 | 1 | | | | | 28 |
| 13 | 1 | | | | | 29 |
| 13 | 1 | | | | | 30 |
| 2 | 1 | | | | | 31 |
| 3 | 1 | | | | | 32 |
| 10 | 1 | | | | | 33 |
| 3 | 1 | | | | | 34 |
| 6 | 1 | | | | | 35 |
| 7 | 1 | | | | | 36 |
| 20 | 1 | | | | | 37 |
| 6 | 1 | | | | | 38 |
| 13 | 1 | | | | | 39 |
| 13 | 1 | | | | | 40 |

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|--------------------------|---------------------------------|--------------------------|----------------|-------------------|----------|
| Name of Respondent | | This Report Is: | Date of Report | Year of Report | |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | December 31, 2008 | |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 41 | ATWATER - TEXAS TWP | Distrib Unattended | 46 | 8.32 | |
| 42 | ATWATER - TEXAS TWP | Distrib Unattended | 46 | 24.9 | |
| 43 | AU GRES - SIMS TWP | Distrib Unattended | 46 | 12 | |
| 44 | AU GRES - SIMS TWP | Distrib Unattended | 46 | 12 | |
| 45 | AUBURN - WILLIAMS TWP | Distrib Unattended | 46 | 8.32 | |
| 46 | AUGUSTA - ROSS TWP | Distrib Unattended | 46 | 8.32 | |
| 47 | AUSTIN - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 48 | BACKUS - BACKUS TWP | Distrib Unattended | 138 | 24.9 | |
| 49 | BAGLEY - BAGLEY TWP | Distrib Unattended | 138 | 24.9 | |
| 50 | BAGLEY - BAGLEY TWP | Distrib Unattended | 138 | 24.9 | |
| 51 | BAILEY - CASNOVIA TWP | Distrib Unattended | 46 | 8.32 | |
| 52 | BALCOM - READING | Distrib Unattended | 46 | 8.32 | |
| 53 | BALDWIN - PLEASANT PLAINS TWP | Distrib Unattended | 46 | 8.32 | |
| 54 | BALLENGER - FLINT | Distrib Unattended | 46 | 8.32 | |
| 55 | BALLENGER - FLINT | Distrib Unattended | 46 | 8.32 | |
| 56 | BALZER - ONONDAGA TWP | Distrib Unattended | 46 | 24.9 | |
| 57 | BARD ROAD - SAGE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 58 | BARNARD - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 59 | BARNARD - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 60 | BARNUM CREEK - NEWTON | Distrib Unattended | 138 | 8.32 | |
| 61 | BARRY - HASTINGS TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 62 | BARRY - HASTINGS TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 63 | BASS CREEK - ROBINSON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 64 | BASS LAKE - RIVERTON TWP | Distrib Unattended | 46 | 8.32 | |
| 65 | BATAVIA - BATAVIA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 66 | BATES - WHITE WATER TWP | Distrib Unattended | 46 | 12.47 | |
| 67 | BATH - BATH TWP | Distrib Unattended | 46 | 8.32 | |
| 68 | BATTEESE - HENRIETTA TWP | Distrib Unattended | 46 | 24.9 | |
| 69 | BAUM STREET - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 70 | BAUM STREET - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 71 | BAVARIAN - FRANKENMUTH TWP | Distrib Unattended | 46 | 8.32 | |
| 72 | BAY HARBOR - RESORT TWP | Distrib Unattended | 46 | 12.47 | |
| 73 | BAY ROAD - FRANKENLUST TWP | Distrib Unattended | 138 | 24.9 | |
| 74 | BAY ROAD - FRANKENLUST TWP | Distrib Unattended | 138 | 24.9 | |
| 75 | BAYBERRY - BYRON TWP | Distrib Unattended | 138 | 12.47 | |
| 76 | BEADLE - EMMET TWP | Distrib Unattended | 46 | 8.32 | |
| 77 | BEALS ROAD - WYOMING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 78 | BEALS ROAD - WYOMING TWP | HV Distrib Unattend | 138 | 12.47 | |
| 79 | BEALS ROAD - WYOMING TWP | HV Distrib Unattend | 138 | 12.47 | |
| 80 | BEALS ROAD - WYOMING TWP | HV Distrib Unattend | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| SUBSTATIONS (Continued) | | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. | |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | | |
| 13 | 1 | | | | | 41 | |
| 13 | 1 | | | | | 42 | |
| 3 | 1 | | | | | 43 | |
| 3 | 1 | | | | | 44 | |
| 10 | 1 | | | | | 45 | |
| 6 | 1 | | | | | 46 | |
| 13 | 1 | | | | | 47 | |
| 13 | 1 | | | | | 48 | |
| 13 | 1 | | | | | 49 | |
| 13 | 1 | | | | | 50 | |
| 3 | 1 | | | | | 51 | |
| 3 | 1 | | | | | 52 | |
| 6 | 1 | | | | | 53 | |
| 10 | 1 | | | | | 54 | |
| 13 | 1 | | | | | 55 | |
| 5 | 1 | | | | | 56 | |
| 30 | 1 | | | | | 57 | |
| 13 | 1 | | | | | 58 | |
| 13 | 1 | | | | | 59 | |
| 20 | 1 | | | | | 60 | |
| 38 | 1 | | | | | 61 | |
| 50 | 1 | | | | | 62 | |
| 40 | 1 | | | | | 63 | |
| 3 | 1 | | | | | 64 | |
| 40 | 1 | | | | | 65 | |
| 13 | 1 | | | | | 66 | |
| 6 | 1 | | | | | 67 | |
| 13 | 1 | | | | | 68 | |
| 6 | 1 | | | | | 69 | |
| 13 | 1 | | | | | 70 | |
| 13 | 1 | | | | | 71 | |
| 6 | 1 | | | | | 72 | |
| 30 | 1 | | | | | 73 | |
| 30 | 1 | | | | | 74 | |
| 20 | 1 | | | | | 75 | |
| 6 | 1 | | | | | 76 | |
| 100 | 1 | | | | | 77 | |
| 20 | 1 | | | | | 78 | |
| 20 | 1 | | | | | 79 | |
| 100 | 1 | | | | | 80 | |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 81 | BEALS ROAD - WYOMING TWP | HV Dist Unattended | 138 | 12.47 | |
| 82 | BEAUGRAND - BEAUGRAND TWP | Distrib Unattended | 46 | 12.47 | |
| 83 | BEAVER - BEAVER TWP | Distrib Unattended | 46 | 8.32 | |
| 84 | BEAVER CREEK - GRAYLING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 85 | BEAVERTON - TOBACCO TWP | Distrib Unattended | 46 | 8.32 | |
| 86 | BECK ROAD - WHITEFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 87 | BEDFORD - BEDFORD TWP | Distrib Unattended | 46 | 8.32 | |
| 88 | BEECH NUT - FILLMORE TWP | Distrib Unattended | 46 | 12.47 | |
| 89 | BEECHER - MADISON TWP | HV Distrib Unattend | 46 | 12.47 | |
| 90 | BEECHER - MADISON TWP | HV Distrib Unattend | 46 | 8.32 | |
| 91 | BEECHER - MADISON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 92 | BEECHER - MADISON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 93 | BEERS - GAINES TWP | Distrib Unattended | 46 | 8.32 | |
| 94 | BEGOLE - PINE RIVER TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 95 | BEHNKE - COLDWATER TWP | Distrib Unattended | 46 | 8.32 | |
| 96 | BELDING - EUREKA TWP | Distrib Unattended | 46 | 8.32 | |
| 97 | BELKNAP - OVERISEL TWP | Distrib Unattended | 46 | 8.32 | |
| 98 | BELL ROAD - TAYMOUTH TWP | Distrib Unattended | 138 | 24.9 | |
| 99 | BELLA VISTA - ROCKFORD TWP | Distrib Unattended | 46 | 8.32 | |
| 100 | BELLAIRE - KEARNEY TWP | Distrib Unattended | 46 | 12.47 | |
| 101 | BELLEVUE - BELLEVUE TWP | Distrib Unattended | 46 | 5.04 | |
| 102 | BELSAY - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 103 | BENNETT - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 104 | BENNINGTON - BENNINGTON TWP | Distrib Unattended | 138 | 24.9 | |
| 105 | BENTHEIM - OVERISEL TWP | Distrib Unattended | 46 | 8.32 | |
| 106 | BENTHEIM - OVERISEL TWP | Distrib Unattended | 46 | 8.32 | |
| 107 | BEVERIDGE - FLINT | HV Distrib Unattend | 138 | 46 | 4.8 |
| 108 | BEVERIDGE - FLINT | HV Distrib Unattend | 138 | 46 | 7.2 |
| 109 | BIG PRAIRIE - BIG PRAIRIE TWP | Distrib Unattended | 46 | 8.32 | |
| 110 | BIG RAPIDS - BIG RAPIDS TWP | Distrib Unattended | 46 | 12.47 | |
| 111 | BIL MAR - OLIVE TWP | Distrib Unattended | 138 | 8.32 | |
| 112 | BILLWOOD - WINDSOR TWP | Distrib Unattended | 46 | 8.32 | |
| 113 | BINGHAM - BINGHAM TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 114 | BIRCH RUN - BIRCH RUN TWP | Distrib Unattended | 46 | 8.32 | |
| 115 | BIRCH RUN - BIRCH RUN TWP | Distrib Unattended | 46 | 8.32 | |
| 116 | BISHOP - FLINT | Distrib Unattended | 46 | 8.32 | |
| 117 | BITTERSWEET - OTSEGO TWP | Distrib Unattended | 46 | 8.32 | |
| 118 | BITTERSWEET - OTSEGO TWP | Distrib Unattended | 46 | 8.32 | |
| 119 | BLACK RIVER - HOLLAND TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 120 | BLACK RIVER - HOLLAND TWP | HV Distrib Unattend | 138 | 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | | | | | 81 |
| 7 | 1 | | | | | 82 |
| 6 | 1 | | | | | 83 |
| 30 | 1 | | | | | 84 |
| 6 | 1 | | | | | 85 |
| 5 | 1 | | | | | 86 |
| 3 | 1 | | | | | 87 |
| 7 | 1 | | | | | 88 |
| 20 | 1 | | | | | 89 |
| 13 | 1 | | | | | 90 |
| 100 | 1 | | | | | 91 |
| 100 | 1 | | | | | 92 |
| 20 | 1 | | | | | 93 |
| 38 | 1 | | | | | 94 |
| 6 | 1 | | | | | 95 |
| 13 | 1 | | | | | 96 |
| 3 | 1 | | | | | 97 |
| 13 | 1 | | | | | 98 |
| 13 | 1 | | | | | 99 |
| 8 | 1 | | | | | 100 |
| 6 | 1 | | | | | 101 |
| 13 | 1 | | | | | 102 |
| 20 | 1 | | | | | 103 |
| 13 | 1 | | | | | 104 |
| 2 | 1 | | | | | 105 |
| 3 | 1 | | | | | 106 |
| 100 | 1 | | | | | 107 |
| 100 | 1 | | | | | 108 |
| 3 | 1 | | | | | 109 |
| 13 | 1 | | | | | 110 |
| 20 | 1 | | | | | 111 |
| 5 | 1 | | | | | 112 |
| 100 | 1 | | | | | 113 |
| 3 | 1 | | | | | 114 |
| 6 | 1 | | | | | 115 |
| 14 | 1 | | | | | 116 |
| 3 | 1 | | | | | 117 |
| 3 | 1 | | | | | 118 |
| 40 | 1 | | | | | 119 |
| 40 | 1 | | | | | 120 |

| | | | | | |
|--------------------------|----------------------------------|---|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 121 | BLACK RIVER - HOLLAND TWP | HV Dist Unattended | 138 | 12.47 | |
| 122 | BLACKMAN - BLACKMAN TWP | Distrib Unattended | 138 | 14.4 | |
| 123 | BLACKMAN - BLACKMAN TWP | Distrib Unattended | 138 | 26.19 | |
| 124 | BLACKSTONE STREET - BLACKMAN TWP | HV Dist Unattended | 138 | 46 | 13.8 |
| 125 | BLACKSTONE STREET - BLACKMAN TWP | HV Dist Unattended | 138 | 46 | 13.8 |
| 126 | BLACKSTONE STREET - BLACKMAN TWP | HV Dist Unattended | 138 | 46 | 13.8 |
| 127 | BLACKSTONE STREET - BLACKMAN TWP | HV Dist Unattended | 138 | 46 | 13.8 |
| 128 | BLACKSTONE STREET - BLACKMAN TWP | HV Dist Unattended | 138 | 46 | 4.8 |
| 129 | BLINTON - GRAND BLANC TWP | Distrib Unattended | 25 | | |
| 130 | BLINTON - GRAND BLANC TWP | Distrib Unattended | 25 | | |
| 131 | BLISSFIELD - BLISSFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 132 | BLUE WATER - BINGHAM TWP | Distrib Unattended | 138 | 24.9 | |
| 133 | BLUEGRASS - CHIPPEWA TWP | Distrib Unattended | 138 | 8.32 | |
| 134 | BOARDMAN - GARFIELD TWP | HV Dist Unattended | 138 | 46 | 4.8 |
| 135 | BOARDMAN - GARFIELD TWP | HV Dist Unattended | 138 | 46 | 4.8 |
| 136 | BOMAN - FLUSHING TWP | Distrib Unattended | 46 | 8.32 | |
| 137 | BOON ROAD - HARING TWP | Distrib Unattended | 46 | 8.32 | |
| 138 | BOSTON SQUARE - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 139 | BOSTON SQUARE - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 140 | BOWEN - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 141 | BOWEN - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 142 | BOWEN - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 143 | BOYNE CITY - EVANGELINE TWP | Distrib Unattended | 46 | 8.32 | |
| 144 | BRADFORD - LEE TWP | Distrib Unattended | 46 | 8.32 | |
| 145 | BRECKENRIDGE - WHEELER TWP | Distrib Unattended | 46 | 8.32 | |
| 146 | BREEDSVILLE - COLUMBIA TWP | Distrib Unattended | 46 | 24.9 | |
| 147 | BRETON - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 148 | BRETON - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 149 | BRICKER - OTISCO TWP | Distrib Unattended | 138 | 24.9 | |
| 150 | BRICKYARD - HOLTON TWP | Distrib Unattended | 138 | 46 | 7.2 |
| 151 | BRIDGE STREET - JACKSON TWP | Distrib Unattended | 46 | 8.32 | |
| 152 | BRIDGE STREET - JACKSON TWP | Distrib Unattended | 46 | 8.32 | |
| 153 | BRIDGEPORT - BRIDGEPORT TWP | Distrib Unattended | 46 | 8.32 | |
| 154 | BRISTOL - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 155 | BROADMOOR - PARIS TWP | Distrib Unattended | 138 | 46 | 4.8 |
| 156 | BROADMOOR - PARIS TWP | Distrib Unattended | 138 | 13.8 | |
| 157 | BROADMOOR - PARIS TWP | Distrib Unattended | 138 | 13.8 | |
| 158 | BROADWAY - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 159 | BROADWAY - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 160 | BROGAN - BALTIMORE 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | 1 | | | | 121 |
| 20 | 1 | | | | | 122 |
| 20 | 1 | | | | | 123 |
| 20 | 1 | | | | | 124 |
| 20 | 1 | | | | | 125 |
| 20 | 1 | | | | | 126 |
| 80 | 1 | | | | | 127 |
| 30 | 1 | | | | | 128 |
| 30 | 1 | | | | | 129 |
| 10 | 1 | | | | | 130 |
| 20 | 1 | | | | | 131 |
| 13 | 1 | | | | | 132 |
| 50 | 1 | | | | | 133 |
| 38 | 1 | | | | | 134 |
| 13 | 1 | | | | | 135 |
| 13 | 1 | | | | | 136 |
| 13 | 1 | | | | | 137 |
| 13 | 1 | | | | | 138 |
| 13 | 1 | | | | | 139 |
| 6 | 1 | | | | | 140 |
| 7 | 1 | | | | | 141 |
| 10 | 1 | | | | | 142 |
| 3 | 1 | | | | | 143 |
| 2 | 1 | | | | | 144 |
| 6 | 1 | | | | | 145 |
| 13 | 1 | | | | | 146 |
| 40 | 1 | | | | | 147 |
| 40 | 1 | | | | | 148 |
| 14 | 1 | | | | | 149 |
| 50 | 1 | | | | | 150 |
| 6 | 1 | | | | | 151 |
| 7 | 1 | | | | | 152 |
| 13 | 1 | | | | | 153 |
| 13 | 1 | | | | 154 | |
| 100 | 1 | | | | 155 | |
| 50 | 1 | | | | 156 | |
| 75 | 1 | | | | 157 | |
| 13 | 1 | | | | 158 | |
| 13 | 1 | | | | 159 | |
| 3 | 1 | | | | 160 | |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-------------------|----------|
| Name of Respondent | | This Report Is: | Date of Report | Year of Report | |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | December 31, 2008 | |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 161 | BRONSON - BRONSON | Distrib Unattended | 46 | 8.32 | |
| 162 | BRONSON - BRONSON | Distrib Unattended | 46 | 8.32 | |
| 163 | BROUGHWELL - RIVES TWP | Distrib Unattended | 138 | 24.9 | |
| 164 | BRYE ROAD - AMBER | Distrib Unattended | 46 | 24.9 | |
| 165 | BUCK CREEK - GAINES TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 166 | BULLOCK - MIDLAND TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 167 | BULLOCK - MIDLAND TWP | HV Distrib Unattend | 46 | 8.32 | |
| 168 | BULLOCK - MIDLAND TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 169 | BURLINGAME - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 170 | BURLINGAME - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 171 | BURLINGAME - WYOMING TWP | Distrib Unattended | 46 | 13.09 | |
| 172 | BURR OAK - BURR OAK TWP | Distrib Unattended | 46 | 24.9 | |
| 173 | BURROWS - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 174 | BURROWS - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 175 | BURTCH ROAD - GRASS LAKE TWP | Distrib Unattended | 46 | 24.9 | |
| 176 | BUSCH ROAD - BIRCH RUN TWP | Distrib Unattended | 138 | 24.9 | |
| 177 | BYRON CENTER - BYRON TWP | Distrib Unattended | 46 | 8.32 | |
| 178 | BYRON CENTER - BYRON TWP | Distrib Unattended | 46 | 8.32 | |
| 179 | CADILLAC - CLAM LAKE TWP | Distrib Unattended | 46 | 24.9 | |
| 180 | CADILLAC - CLAM LAKE TWP | Distrib Unattended | 46 | 8.32 | |
| 181 | CADMUS - MADISON TWP | Distrib Unattended | 46 | 12.47 | |
| 182 | CALCIUM - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 183 | CALEDONIA - CALEDONIA TWP | Distrib Unattended | 138 | 12.47 | |
| 184 | CALHOUN - ALBION | HV Distrib Unattend | 138 | 46 | 11.5 |
| 185 | CALKINS - FLINT | Distrib Unattended | 46 | 8.32 | |
| 186 | CALKINS - FLINT | Distrib Unattended | 46 | 8.32 | |
| 187 | CALVIN - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 188 | CALVIN - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 189 | CAMBRIDGE - CAMBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 190 | CAMDEN - CAMDEN TWP | Distrib Unattended | 46 | 8.32 | |
| 191 | CAMELOT LAKE - GREENDALE TWP | Distrib Unattended | 138 | 24.9 | |
| 192 | CANNON - CANNON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 193 | CANNONSBURG - CANNON TWP | Distrib Unattended | 46 | 8.32 | |
| 194 | CARROLL - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 195 | CARROLLTON - BUENA VISTA TWP | Distrib Unattended | 23 | 8.32 | |
| 196 | CARROLLTON - BUENA VISTA TWP | Distrib Unattended | 23 | 8.32 | |
| 197 | CARSON CITY - BLOOMER TWP | Distrib Unattended | 46 | 8.32 | |
| 198 | CARY ROAD - COLUMBIA TWP | Distrib Unattended | 46 | 24.9 | |
| 199 | CASCADE - CASCADE TWP | Distrib Unattended | 46 | 8.32 | |
| 200 | CASCADE - CASCADE 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 161 | |
| 3 | 1 | | | | | 162 | |
| 13 | 1 | | | | | 163 | |
| 13 | 1 | | | | | 164 | |
| 100 | 1 | | | | | 165 | |
| 40 | 1 | | | | | 166 | |
| 13 | 1 | | | | | 167 | |
| 38 | 1 | | | | | 168 | |
| 6 | 1 | | | | | 169 | |
| 6 | 1 | | | | | 170 | |
| 13 | 1 | | | | | 171 | |
| 6 | 1 | | | | | 172 | |
| 6 | 1 | | | | | 173 | |
| 13 | 1 | | | | | 174 | |
| 13 | 1 | | | | | 175 | |
| 13 | 1 | | | | | 176 | |
| 13 | 1 | | | | | 177 | |
| 13 | 1 | | | | | 178 | |
| 6 | 1 | | | | | 179 | |
| 20 | 1 | | | | | 180 | |
| 13 | 1 | | | | | 181 | |
| 6 | 1 | | | | | 182 | |
| 20 | 1 | | | | | 183 | |
| 50 | 1 | | | | | 184 | |
| 13 | 1 | | | | | 185 | |
| 13 | 1 | | | | | 186 | |
| 20 | 1 | | | | | 187 | |
| 20 | 1 | | | | | 188 | |
| 6 | 1 | | | | | 189 | |
| 6 | 1 | | | | | 190 | |
| 13 | 1 | | | | | 191 | |
| 40 | 1 | | | | | 192 | |
| 6 | 1 | | | | | 193 | |
| 13 | 1 | | | | | 194 | |
| 3 | 1 | | | | | 195 | |
| 6 | 1 | | | | | 196 | |
| 6 | 1 | | | | | 197 | |
| 13 | 1 | | | | | 198 | |
| 13 | 1 | | | | | 199 | |
| 14 | 1 | | | | | 200 | |

| | | | | | |
|--------------------------------|---------------------------------|--|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| No. | (a) | (b) | (c) | (d) | (e) |
| 201 | CASCO - CASCO TWP | Distrib Unattended | 46 | 8.32 | |
| 202 | CASINO - CHIPPEWA TWP | Distrib Unattended | 46 | 8.32 | |
| 203 | CASS ROAD - GARFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 204 | CEDAR LAKE - OSCODA TWP | Distrib Unattended | 46 | 24.9 | |
| 205 | CEDAR SPRINGS - SOLON TWP | Distrib Unattended | 138 | 24.9 | |
| 206 | CELLASTO - MARSHALL TWP | Distrib Unattended | 46 | 24.9 | |
| 207 | CEMENT CITY - COLUMBIA TWP | Distrib Unattended | 138 | 46 | 4.8 |
| 208 | CENTER ROAD - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 209 | CENTRAL LAKE - CENTRAL LAKE TWP | Distrib Unattended | 46 | 12.47 | |
| 210 | CENTREVILLE - NOTTAWA TWP | Distrib Unattended | 46 | 24.9 | |
| 211 | CERESCO - MARSHALL TWP | Distrib Unattended | 46 | 8.32 | |
| 212 | CERTAINTIED - JACKSON TWP | Distrib Unattended | 46 | 8.32 | |
| 213 | CHAFFEE - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 214 | CHAPIN - CHAPIN TWP | Distrib Unattended | 46 | 8.32 | |
| 215 | CHARLOTTE - EATON TWP | Distrib Unattended | 46 | 8.72 | |
| 216 | CHASE - CHASE TWP | HV Distrib Unattend | 138 | 46 | 2.4 |
| 217 | CHASE - CHASE TWP | HV Distrib Unattend | 138 | 46 | 2.4 |
| 218 | CHASE - CHASE TWP | HV Distrib Unattend | 138 | 46 | 2.4 |
| 219 | CHAUNCEY - SHERIDAN TWP | Distrib Unattended | 46 | 8.32 | |
| 220 | CHEBOYGAN - BENTON TWP | Distrib Unattended | 46 | 12.47 | |
| 221 | CHEBOYGAN - BENTON TWP | Distrib Unattended | 46 | 12.47 | |
| 222 | CHEESMAN - PINE RIVER | Distrib Unattended | 138 | 8.32 | |
| 223 | CHENEY LIMESTONE - BELLEVUE TWP | Distrib Unattended | 46 | 8.32 | |
| 224 | CHERRY - GREEN LAKE TWP | Distrib Unattended | 46 | 12.47 | |
| 225 | CHESANING - CHESANING TWP | Distrib Unattended | 46 | 8.32 | |
| 226 | CHESTER - CHESTER TWP | Distrib Unattended | 46 | 8.32 | |
| 227 | CHEYENNE - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 228 | CHEYENNE - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 229 | CHICAGO - GEORGETOWN TWP | Distrib Unattended | 138 | 24.9 | |
| 230 | CHURCHILL - LESLIE | HV Distrib Unattend | 138 | 46 | 7.2 |
| 231 | CLARE - GRANT TWP | Distrib Unattended | 138 | 24.9 | |
| 232 | CLAREMONT - BRIDGEPORT TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 233 | CLAREMONT - BRIDGEPORT TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 234 | CLARKSVILLE - ODESSA TWP | Distrib Unattended | 46 | 8.32 | |
| 235 | CLAY - GRAND RAPIDS | Distrib Unattended | 46 | 8.32 | |
| 236 | CLEAR LAKE - WATERLOO | Distrib Unattended | 46 | 24.9 | |
| 237 | CLEARWATER - CLEARWATER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 238 | CLEVELAND - SPRING LAKE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 239 | CLIMAX - CHARLESTON TWP | Distrib Unattended | 46 | 8.32 | |
| 240 | CLIO - VIENNA 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | | | | | 201 |
| 13 | 1 | | | | | 202 |
| 20 | 1 | | | | | 203 |
| 6 | 1 | | | | | 204 |
| 20 | 1 | | | | | 205 |
| 7 | 1 | | | | | 206 |
| 40 | 1 | | | | | 207 |
| 13 | 1 | | | | | 208 |
| 6 | 1 | | | | | 209 |
| 13 | 1 | | | | | 210 |
| 3 | 1 | | | | | 211 |
| 6 | 1 | | | | | 212 |
| 20 | 1 | | | | | 213 |
| 3 | 1 | | | | | 214 |
| 20 | 1 | | | | | 215 |
| 6 | 1 | | | | | 216 |
| 6 | 1 | | | | | 217 |
| 6 | 1 | | | | | 218 |
| 13 | 1 | | | | | 219 |
| 13 | 1 | | | | | 220 |
| 3 | 1 | | | | | 221 |
| 13 | 1 | | | | | 222 |
| 3 | 1 | | | | | 223 |
| 6 | 1 | | | | | 224 |
| 13 | 1 | | | | | 225 |
| 3 | 1 | | | | | 226 |
| 20 | 1 | | | | | 227 |
| 20 | 1 | | | | | 228 |
| 20 | 1 | | | | | 229 |
| 50 | 1 | | | | | 230 |
| 14 | 1 | | | | | 231 |
| 100 | 1 | | | | | 232 |
| 100 | 1 | | | | | 233 |
| 5 | 1 | | | | | 234 |
| 20 | 1 | | | | | 235 |
| 5 | 1 | | | | | 236 |
| 30 | 1 | | | | | 237 |
| 80 | 1 | | | | | 238 |
| 6 | 1 | | | | | 239 |
| 13 | 1 | | | | | 240 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|--|---------------------------------|---|--|-------------------------------------|----------|
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 241 | CLIO - VIENNA TWP | Distrib Unattended | 46 | 8.32 | |
| 242 | CLUB - DALTON TWP | Distrib Unattended | 138 | 12.47 | |
| 243 | CLYDE ROAD - IONIA TWP | Distrib Unattended | 46 | 24.9 | |
| 244 | COBB PLANT - MUSKEGON | Generation & HV Dist | 138 | 46 | 2.4 |
| 245 | COBB PLANT - MUSKEGON | Generation & HV Dist | 138 | 46 | 2.4 |
| 246 | COCHRAN - EATON TWP | Distrib Unattended | 138 | 24.9 | |
| 247 | COGGINS - FRASER TWP | Distrib Unattended | 46 | 8.32 | |
| 248 | COIT AVENUE - PLAINFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 249 | COLE CREEK - FLUSHING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 250 | COLEMAN - WARREN TWP | Distrib Unattended | 46 | 8.32 | |
| 251 | COLLEGE PARK - MADISON TWP | Distrib Unattended | 46 | 12.47 | |
| 252 | COLON - COLON TWP | Distrib Unattended | 46 | 8.32 | |
| 253 | COLONY FARM - KALAMAZOO | Distrib Unattended | 138 | 24.9 | |
| 254 | COLUMBIA - BATTLE CREEK TWP | Distrib Unattended | 45 | 8.72 | |
| 255 | COMSTOCK - COMSTOCK TWP | Distrib Unattended | 46 | 8.32 | |
| 256 | COMSTOCK - COMSTOCK TWP | Distrib Unattended | 46 | 8.32 | |
| 257 | CONCORD - CONCORD TWP | Distrib Unattended | 46 | 8.32 | |
| 258 | CONKLIN PARK - CROTON TWP | Distrib Unattended | 46 | 8.32 | |
| 259 | CONVIS - CONVIS TWP | Distrib Unattended | 138 | 24.9 | |
| 260 | CONWAY - LITTLE TRAVER TWP | Distrib Unattended | 46 | 13.8 | |
| 261 | COOKE DAM - OSCODA TWP | Distrib Unattended | 46 | 2.4 | |
| 262 | COOKE DAM - OSCODA TWP | Distrib Unattended | 5 | 2.4 | |
| 263 | COOKE DAM - OSCODA TWP | Distrib Unattended | 5 | 2.4 | |
| 264 | COOLEY - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 265 | COOLEY - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 266 | COOLEY - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 267 | COOPER - COOPER TWP | Distrib Unattended | 46 | 8.32 | |
| 268 | COOPERSVILLE - POLKTON TWP | Distrib Unattended | 46 | 8.32 | |
| 269 | CORNELL - CALEDONIA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 270 | CORUNNA - CALEDONIA TWP | Distrib Unattended | 46 | 8.32 | |
| 271 | COTTAGE GROVE - KAWKAWLIN TWP | Distrib Unattended | 138 | 24.9 | |
| 272 | COURT STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 273 | COWAN LAKE - CANNON TWP | Distrib Unattended | 138 | 24.9 | |
| 274 | CRAHEN - GRAND RAPIDS TWP | Distrib Unattended | 138 | 12.47 | |
| 275 | CRAWFORD - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 276 | CROTON - CROTON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 277 | CRYSTAL - CRYSTAL TWP | Distrib Unattended | 46 | 8.32 | |
| 278 | CURTIS - EDENVILLE TWP | Distrib Unattended | 46 | 8.32 | |
| 279 | CUTLERVILLE - BYRON TWP | Distrib Unattended | 46 | 12.47 | |
| 280 | CUTLERVILLE - BYRON TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 241 | |
| 12 | 1 | | | | | 242 | |
| 13 | 1 | | | | | 243 | |
| 100 | 1 | | | | | 244 | |
| 100 | 1 | | | | | 245 | |
| 13 | 1 | | | | | 246 | |
| 6 | 1 | | | | | 247 | |
| 20 | 1 | | | | | 248 | |
| 30 | 1 | | | | | 249 | |
| 13 | 1 | | | | | 250 | |
| 20 | 1 | | | | | 251 | |
| 6 | 1 | | | | | 252 | |
| 13 | 1 | | | | | 253 | |
| 13 | 1 | | | | | 254 | |
| 7 | 1 | | | | | 255 | |
| 7 | 1 | | | | | 256 | |
| 6 | 1 | | | | | 257 | |
| 6 | 1 | | | | | 258 | |
| 13 | 1 | | | | | 259 | |
| 13 | 1 | | | | | 260 | |
| 10 | 1 | | | | | 261 | |
| 0 | 1 | | | | | 262 | |
| 0 | 1 | | | | | 263 | |
| 6 | 1 | | | | | 264 | |
| 3 | 1 | | | | | 265 | |
| 13 | 1 | | | | | 266 | |
| 6 | 1 | | | | | 267 | |
| 13 | 1 | | | | | 268 | |
| 80 | 1 | | | | | 269 | |
| 13 | 1 | | | | | 270 | |
| 10 | 1 | | | | | 271 | |
| 20 | 1 | | | | | 272 | |
| 13 | 1 | | | | | 273 | |
| 20 | 1 | | | | | 274 | |
| 13 | 1 | | | | | 275 | |
| 40 | 1 | | | | | 276 | |
| 3 | 1 | | | | | 277 | |
| 13 | 1 | | | | | 278 | |
| 13 | 1 | | | | | 279 | |
| 13 | 1 | | | | | 280 | |

| | | | | | |
|--|---------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 281 | DALE ROAD - BEAVERTON TWP | Distrib Unattended | 46 | 8.32 | |
| 282 | DAVENPORT - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 283 | DAVID - PORTLAND | HV Distrib Unattend | 138 | 46 | 7.2 |
| 284 | DAVISON - DAVISON TWP | Distrib Unattended | 46 | 8.32 | |
| 285 | DAVISON - DAVISON TWP | Distrib Unattended | 46 | 8.32 | |
| 286 | DEAN ROAD - TYRONE TWP | Distrib Unattended | 138 | 24.9 | |
| 287 | DEER LAKE - HAYES | Distrib Unattended | 46 | 8.32 | |
| 288 | DEERFIELD - BLISSFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 289 | DEJA - DAY TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 290 | DELANEY - BURTON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 291 | DELHI - LANSING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 292 | DELHI - LANSING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 293 | DELTON - BARRY TWP | Distrib Unattended | 46 | 8.32 | |
| 294 | DERBY - STANTON TWP | Distrib Unattended | 138 | 8.32 | |
| 295 | DEWEY - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 296 | DEWEY - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 297 | DEWITT - DEWITT TWP | Distrib Unattended | 46 | 8.32 | |
| 298 | DEWITT - DEWITT TWP | Distrib Unattended | 46 | 8.32 | |
| 299 | DEXTER TRAIL - STOCKBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 300 | DEXTER TRAIL - STOCKBRIDGE TWP | Distrib Unattended | 46 | 24.9 | |
| 301 | DIETZ ROAD - BOYNE VALLEY TWP | Distrib Unattended | 46 | 12.47 | |
| 302 | DIMONDALE - WINDSOR TWP | Distrib Unattended | 46 | 8.32 | |
| 303 | DIVISION - BYRON TWP | Distrib Unattended | 46 | 8.32 | |
| 304 | DIXIE - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 305 | DOEHLER JARVIS - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 306 | DOEHLER JARVIS - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 307 | DONTZ ROAD - MANISTEE TWP | Distrib Unattended | 46 | 12.47 | |
| 308 | DORR CORNERS - DORR TWP | Distrib Unattended | 138 | 8.32 | |
| 309 | DORT - GENESEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 310 | DORT - GENESEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 311 | DOWLING - HUDSON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 312 | DRAKE ROAD - OSHTIMO TWP | Distrib Unattended | 138 | 8.32 | |
| 313 | DRAKE ROAD - OSHTIMO TWP | Distrib Unattended | 138 | 8.32 | |
| 314 | DUCK LAKE - CLARENCE TWP | Distrib Unattended | 46 | 8.32 | |
| 315 | DUFFIELD - CLAYTON TWP | Distrib Unattended | 138 | 24.9 | |
| 316 | DUNBAR - MONROE | Distrib Unattended | 46 | 12.47 | |
| 317 | DUNHAM - FLUSHING TWP | Distrib Unattended | 46 | 8.32 | |
| 318 | DUQUITE - LINCOLN TWP | Distrib Unattended | 138 | 24.9 | |
| 319 | DURAND - VERNON TWP | Distrib Unattended | 46 | 8.32 | |
| 320 | DUTTON - GAINES TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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) | | |
| 7 | 1 | | | | | 281 | |
| 13 | 1 | | | | | 282 | |
| 50 | 1 | | | | | 283 | |
| 13 | 1 | | | | | 284 | |
| 13 | 1 | | | | | 285 | |
| 30 | 1 | | | | | 286 | |
| 5 | 1 | | | | | 287 | |
| 3 | 1 | | | | | 288 | |
| 30 | 1 | | | | | 289 | |
| 100 | 1 | | | | | 290 | |
| 40 | 1 | | | | | 291 | |
| 40 | 1 | | | | | 292 | |
| 6 | 1 | | | | | 293 | |
| 13 | 1 | | | | | 294 | |
| 20 | 1 | | | | | 295 | |
| 20 | 1 | | | | | 296 | |
| 13 | 1 | | | | | 297 | |
| 13 | 1 | | | | | 298 | |
| 3 | 1 | | | | | 299 | |
| 13 | 1 | | | | | 300 | |
| 6 | 1 | | | | | 301 | |
| 13 | 1 | | | | | 302 | |
| 6 | 1 | | | | | 303 | |
| 13 | 1 | | | | | 304 | |
| 13 | 1 | | | | | 305 | |
| 13 | 1 | | | | | 306 | |
| 6 | 1 | | | | | 307 | |
| 13 | 1 | | | | | 308 | |
| 100 | 1 | | | | | 309 | |
| 100 | 1 | | | | | 310 | |
| 50 | 1 | | | | | 311 | |
| 20 | 1 | | | | | 312 | |
| 20 | 1 | | | | | 313 | |
| 3 | 1 | | | | | 314 | |
| 13 | 1 | | | | | 315 | |
| 13 | 1 | | | | | 316 | |
| 13 | 1 | | | | | 317 | |
| 13 | 1 | | | | | 318 | |
| 13 | 1 | | | | | 319 | |
| 20 | 1 | | | | | 320 | |

| | | | | | |
|--------------------------|------------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 321 | DUTTON - GAINES TWP | Distrib Unattended | 138 | 12.47 | |
| 322 | EAST BAY - EAST BAY TWP | Distrib Unattended | 46 | 12.47 | |
| 323 | EAST GENESEE AVE - BUENA VISTA TWP | Distrib Unattended | 46 | 8.32 | |
| 324 | EAST GENESEE AVE - BUENA VISTA TWP | Distrib Unattended | 46 | 8.32 | |
| 325 | EAST GRANT - GRANT TWP | Distrib Unattended | 46 | 8.32 | |
| 326 | EAST JACKSON - LEONI | Distrib Unattended | 46 | 8.32 | |
| 327 | EAST JORDAN - SOUTH ARM TWP | Distrib Unattended | 46 | 12.47 | |
| 328 | EAST LAKE - STRONACH TWP | Distrib Unattended | 46 | 12.47 | |
| 329 | EAST MUSKEGON - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 330 | EAST TAWAS - BALDWIN TWP | Distrib Unattended | 138 | 24.9 | |
| 331 | EASTLAWN - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 332 | EASTON - EASTON TWP | Distrib Unattended | 138 | 24.9 | |
| 333 | EASTWOOD - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 334 | EDDY - BUENA VISTA | Distrib Unattended | 46 | 8.32 | |
| 335 | EDENVILLE DAM - TOBACCO TWP | HV Distrib Unattend | 46 | 2.4 | |
| 336 | EDENVILLE DAM - TOBACCO TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 337 | EDGEWOOD - LAFAYETTE TWP | Distrib Unattended | 46 | 8.32 | |
| 338 | EDGEWOOD - LAFAYETTE TWP | Distrib Unattended | 46 | 8.32 | |
| 339 | EDMORE - HOME TWP | Distrib Unattended | 46 | 12 | |
| 340 | EIGHT POINT - GARFIELD TWP | Distrib Unattended | 46 | 24.9 | |
| 341 | ELEVENTH STREET - ALAMO TWP | Distrib Unattended | 46 | 24.9 | |
| 342 | ELLIS - FRUITPORT TWP | Distrib Unattended | 138 | 12.47 | |
| 343 | ELLSWORTH - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 344 | ELLSWORTH - WALKER TWP | Distrib Unattended | 46 | 7.2 | |
| 345 | ELLSWORTH - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 346 | ELM STREET - EMMET | HV Distrib Unattend | 138 | 8.32 | |
| 347 | ELM STREET - EMMET | HV Distrib Unattend | 46 | 8.32 | |
| 348 | ELM STREET - EMMET | HV Distrib Unattend | 138 | 46 | 4.8 |
| 349 | ELMWOOD - ELMWOOD TWP | HV Distrib Unattend | 138 | 46 | 13.8 |
| 350 | ELSIE - DUPLAIN TWP | Distrib Unattended | 46 | 8.32 | |
| 351 | EMERALD - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 352 | EMMET - BEAR CREEK TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 353 | ENGLISHVILLE - ALGOMA TWP | Distrib Unattended | 138 | 24.9 | |
| 354 | ENSLEY - ENSLEY TWP | Distrib Unattended | 46 | 8.32 | |
| 355 | ERIE - ERIE TWP | Distrib Unattended | 46 | 12.47 | |
| 356 | ESSEXVILLE - HAMPTON TWP | Distrib Unattended | 46 | 8.32 | |
| 357 | EUREKA - EUREKA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 358 | EVANSTON - EGELSTON TWP | Distrib Unattended | 46 | 12.47 | |
| 359 | EVANSTON - EGELSTON TWP | Distrib Unattended | 46 | 12.47 | |
| 360 | FAIRBANKS - WALKER TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | 1 | | | | 321 | |
| 13 | 1 | | | | | 322 | |
| 6 | 1 | | | | | 323 | |
| 6 | 1 | | | | | 324 | |
| 3 | 1 | | | | | 325 | |
| 6 | 1 | | | | | 326 | |
| 13 | 1 | | | | | 327 | |
| 6 | 1 | | | | | 328 | |
| 13 | 1 | | | | | 329 | |
| 13 | 1 | | | | | 330 | |
| 13 | 1 | | | | | 331 | |
| 20 | 1 | | | | | 332 | |
| 13 | 1 | | | | | 333 | |
| 13 | 1 | | | | | 334 | |
| | | | | | | 335 | |
| 20 | 1 | | | | | 336 | |
| 1 | 1 | | | | | 337 | |
| 1 | 1 | | | | | 338 | |
| 6 | 1 | | | | | 339 | |
| 6 | 1 | | | | | 340 | |
| 6 | 1 | | | | | 341 | |
| 20 | 1 | | | | | 342 | |
| 20 | 1 | | | | | 343 | |
| 20 | 1 | | | | | 344 | |
| 20 | 1 | | | | | 345 | |
| 30 | 1 | | | | | 346 | |
| 30 | 1 | | | | | 347 | |
| 38 | 1 | | | | | 348 | |
| 50 | 1 | | | | | 349 | |
| 6 | 1 | | | | | 350 | |
| 13 | 1 | | | | | 351 | |
| 40 | 1 | | | | | 352 | |
| 13 | 1 | | | | | 353 | |
| 6 | 1 | | | | | 354 | |
| 6 | 1 | | | | | 355 | |
| 13 | 1 | | | | | 356 | |
| 50 | 1 | | | | 357 | | |
| 13 | 1 | | | | 358 | | |
| 13 | 1 | | | | 359 | | |
| 20 | 1 | | | | 360 | | |

| | | | | | |
|--------------------------|----------------------------------|---|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 161 | FAIRBANKS - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 162 | FAIRFIELD - MADISON TWP | Distrib Unattended | 46 | 12.47 | |
| 163 | FAIRFIELD - MADISON TWP | Distrib Unattended | 46 | 12.47 | |
| 164 | FARR ROAD - MANISTEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 165 | FARRINGTON - CHASE TWP | Distrib Unattended | 46 | 8.32 | |
| 166 | FELCH ROAD - GARFIELD TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 167 | FENNVILLE - CLYDE TWP | Distrib Unattended | 46 | 8.32 | |
| 168 | FENTON - FENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 169 | FERGUSON - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 170 | FERRIS STREET - GRAND HAVEN TWP | Distrib Unattended | 46 | 8.32 | |
| 171 | FIFTEEN MILE ROAD - MARSHALL TWP | Distrib Unattended | 46 | 24.9 | |
| 172 | FILLMORE - BLENDON TWP | Distrib Unattended | 138 | 12.47 | |
| 173 | FINDLEY - BUENA VISTA | Distrib Unattended | 46 | 8.32 | |
| 174 | FINE LAKE - JOHNSTOWN TWP | Distrib Unattended | 46 | 8.32 | |
| 175 | FIVE CHANNELS - OSCODA TWP | Generation & HV Dist | 46 | 2.4 | |
| 176 | FLUSHING - FLUSHING TWP | Distrib Unattended | 46 | 8.32 | |
| 177 | FLUSHING PARK - FLUSHING TWP | Distrib Unattended | 46 | 8.32 | |
| 178 | FLUSHING PARK - FLUSHING TWP | Distrib Unattended | 46 | 8.32 | |
| 179 | FOOTE DAM - OSCODA TWP | Distrib Unattended | 8 | 4.8 | |
| 180 | FOOTE DAM - OSCODA TWP | Distrib Unattended | 8 | 4.8 | |
| 181 | FOOTE DAM - OSCODA TWP | Distrib Unattended | 8 | 4.8 | |
| 182 | FOOTE DAM - OSCODA TWP | Distrib Unattended | 46 | 4.8 | |
| 183 | FOOTE DAM - OSCODA TWP | Distrib Unattended | 46 | 4.8 | |
| 184 | FORDYCE - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 185 | FOREMAN - VERGENNES TWP | Distrib Unattended | 46 | 8.72 | |
| 186 | FORT CUSTER - BEDFORD TWP | Distrib Unattended | 138 | 24.9 | |
| 187 | FORT CUSTER - BEDFORD TWP | Distrib Unattended | 138 | 24.9 | |
| 188 | FOSTERS - TAYMOUTH TWP | Distrib Unattended | 24 | 8.32 | |
| 189 | FOSTERS - TAYMOUTH TWP | Distrib Unattended | 24 | 8.32 | |
| 190 | FOSTERS - TAYMOUTH TWP | Distrib Unattended | 24 | 8.32 | |
| 191 | FOUNTAIN - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 192 | FOUNTAIN - BATTLE CREEK TWP | Distrib Unattended | 46 | 13.8 | |
| 193 | FOUNTAIN - BATTLE CREEK TWP | Distrib Unattended | 46 | 4.16 | |
| 194 | FOUR MILE - WALKER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 195 | FOUR MILE - WALKER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 196 | FOUR MILE - WALKER TWP | HV Distrib Unattend | 138 | 12.47 | |
| 197 | FOUR MILE - WALKER TWP | HV Distrib Unattend | 138 | 12.47 | |
| 198 | FOURTEENTH STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 199 | FOURTEENTH STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 200 | FOX FARM - FILER TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 161 | |
| 3 | 1 | | | | | 162 | |
| 2 | 1 | | | | | 163 | |
| 30 | 1 | | | | | 164 | |
| 2 | 1 | | | | | 165 | |
| 38 | 1 | | | | | 166 | |
| 13 | 1 | | | | | 167 | |
| 14 | 1 | | | | | 168 | |
| 13 | 1 | | | | | 169 | |
| 13 | 1 | | | | | 170 | |
| 6 | 1 | | | | | 171 | |
| 13 | 1 | | | | | 172 | |
| 13 | 1 | | | | | 173 | |
| 6 | 1 | | | | | 174 | |
| 6 | 1 | | | | | 175 | |
| 13 | 1 | | | | | 176 | |
| 3 | 1 | | | | | 177 | |
| 3 | 1 | | | | | 178 | |
| 0 | 1 | | | | | 179 | |
| 0 | 1 | | | | | 180 | |
| 0 | 1 | | | | | 181 | |
| 5 | 1 | | | | | 182 | |
| 5 | 1 | | | | | 183 | |
| 13 | 1 | | | | | 184 | |
| 6 | 1 | | | | | 185 | |
| 30 | 1 | | | | | 186 | |
| 30 | 1 | | | | | 187 | |
| 1 | 1 | | | | | 188 | |
| 1 | 1 | | | | | 189 | |
| 1 | 1 | | | | | 190 | |
| 13 | 1 | | | | | 191 | |
| 13 | 1 | | | | | 192 | |
| 13 | 1 | | | | | 193 | |
| 100 | 1 | | | | | 194 | |
| 100 | 1 | | | | | 195 | |
| 20 | 1 | | | | | 196 | |
| 20 | 1 | | | | | 197 | |
| 13 | 1 | | | | | 198 | |
| 12 | 1 | | | | | 199 | |
| 6 | 1 | | | | | 200 | |

| | | | | | |
|--------------------------|--------------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 401 | FRANKENMUTH - FRANKENMUTH TWP | Distrib Unattended | 46 | 8.32 | |
| 402 | FRANKENMUTH - FRANKENMUTH TWP | Distrib Unattended | 46 | 8.72 | |
| 403 | FRANKFORT - WISE TWP | Distrib Unattended | 46 | 12.47 | |
| 404 | FREELAND - TITABAWASSEE TWP | Distrib Unattended | 46 | 8.32 | |
| 405 | FREEPORT - IRVING TWP | Distrib Unattended | 46 | 8.32 | |
| 406 | FREMONT - SHERIDAN TWP | Distrib Unattended | 46 | 8.32 | |
| 407 | FREMONT - SHERIDAN TWP | Distrib Unattended | 46 | 8.32 | |
| 408 | FREMONT - SHERIDAN TWP | Distrib Unattended | 46 | 8.32 | |
| 409 | FRONTIER - RANSOM TWP | Distrib Unattended | 46 | 8.32 | |
| 410 | FRONTIER - RANSOM TWP | Distrib Unattended | 46 | 8.32 | |
| 411 | FROST - FROST TWP | Distrib Unattended | 46 | 8.32 | |
| 412 | FRUITPORT - BRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 413 | FULTON - ADA TWP | Distrib Unattended | 46 | 12.47 | |
| 414 | FULTON - ADA TWP | Distrib Unattended | 46 | 12.47 | |
| 415 | GALESBURG - CHARLESTON TWP | Distrib Unattended | 46 | 8.32 | |
| 416 | GAYLORD GEN STATION - LIVINGSTON TWP | Distrib Unattended | 138 | 46 | 4.8 |
| 417 | GEDDES - THOMAS | Distrib Unattended | 138 | 8.32 | |
| 418 | GENESEEVILLE - GENESEE TWP | Distrib Unattended | 46 | 8.32 | |
| 419 | GENEVA - WAYLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 420 | GERRISH - HIGGINS TWP | Distrib Unattended | 46 | 8.32 | |
| 421 | GERRISH - HIGGINS TWP | Distrib Unattended | 46 | 8.32 | |
| 422 | GETTY - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 423 | GILKEY CREEK - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 424 | GILSON - RICHLAND TWP | Distrib Unattended | 46 | 24.9 | |
| 425 | GIRARD - GIRARD TWP | Distrib Unattended | 46 | 8.72 | |
| 426 | GLADWIN - GROUT TWP | Distrib Unattended | 46 | 8.32 | |
| 427 | GLADWIN - GROUT TWP | Distrib Unattended | 46 | 8.32 | |
| 428 | GLENER - TITABAWASSEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 429 | GLEN LAKE - GLEN ARBOR TWP | Distrib Unattended | 46 | 12.47 | |
| 430 | GLEN LAKE - GLEN ARBOR TWP | Distrib Unattended | 46 | 12.47 | |
| 431 | GLENDALE - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 432 | GODFREY - LOWELL TWP | Distrib Unattended | 46 | 8.32 | |
| 433 | GOGUAC - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 434 | GOLDEN - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 435 | GOODALE - BEDFORD TWP | Distrib Unattended | 46 | 8.32 | |
| 436 | GRAND BLANC - GRAND BLANC | Distrib Unattended | 46 | 8.32 | |
| 437 | GRAND BLANC - GRAND BLANC | Distrib Unattended | 46 | 8.32 | |
| 438 | GRAND LEDGE - ONEIDA | Distrib Unattended | 46 | 8.32 | |
| 439 | GRAND RIVER - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 440 | GRAND RIVER - MERIDIAN 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| SUBSTATIONS (Continued) | | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. | |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | | |
| 13 | 1 | | | | | 401 | |
| 13 | 1 | | | | | 402 | |
| 6 | 1 | | | | | 403 | |
| 7 | 1 | | | | | 404 | |
| 6 | 1 | | | | | 405 | |
| 6 | 1 | | | | | 406 | |
| 6 | 1 | | | | | 407 | |
| 13 | 1 | | | | | 408 | |
| 2 | 1 | | | | | 409 | |
| 2 | 1 | | | | | 410 | |
| 3 | 1 | | | | | 411 | |
| 6 | 1 | | | | | 412 | |
| 14 | 1 | | | | | 413 | |
| 13 | 1 | | | | | 414 | |
| 13 | 1 | | | | | 415 | |
| 30 | 1 | | | | | 416 | |
| 13 | 1 | | | | | 417 | |
| 13 | 1 | | | | | 418 | |
| 3 | 1 | | | | | 419 | |
| 6 | 1 | | | | | 420 | |
| 3 | 1 | | | | | 421 | |
| 13 | 1 | | | | | 422 | |
| 13 | 1 | | | | | 423 | |
| 13 | 1 | | | | | 424 | |
| 3 | 1 | | | | | 425 | |
| 6 | 1 | | | | | 426 | |
| 7 | 1 | | | | | 427 | |
| 38 | 1 | | | | | 428 | |
| 6 | 1 | | | | | 429 | |
| 7 | 1 | | | | | 430 | |
| 13 | 1 | | | | | 431 | |
| 6 | 1 | | | | | 432 | |
| 13 | 1 | | | | | 433 | |
| 13 | 1 | | | | | 434 | |
| 13 | 1 | | | | | 435 | |
| 6 | 1 | | | | | 436 | |
| 13 | 1 | | | | | 437 | |
| 20 | 1 | | | | | 438 | |
| 13 | 1 | | | | | 439 | |
| 13 | 1 | | | | | 440 | |

| | | | | | | | |
|--|---------------------------------|---|---------|--|----------|-------------------------------------|--|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | | | |
| VOLTAGE (In Mva) | | | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary | | |
| | (a) | (b) | (c) | (d) | (e) | | |
| 441 | GRAND VALLEY - TALLMADGE TWP | Distrib Unattended | 46 | 12.47 | | | |
| 442 | GRANDVILLE - WYOMING TWP | Distrib Unattended | 46 | 12.47 | | | |
| 443 | GRANDVILLE - WYOMING TWP | Distrib Unattended | 46 | 12.47 | | | |
| 444 | GRANT - ASHLAND TWP | Distrib Unattended | 46 | 8.32 | | | |
| 445 | GRASS LAKE - GRASS LAKE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 446 | GRAYLING - GRAYLING TWP | Distrib Unattended | 46 | 8.32 | | | |
| 447 | GRAYLING - GRAYLING TWP | Distrib Unattended | 46 | 8.32 | | | |
| 448 | GREENBUSH - HARRISVILLE TWP | Distrib Unattended | 46 | 12 | | | |
| 449 | GREENBUSH - HARRISVILLE TWP | Distrib Unattended | 46 | 12 | | | |
| 450 | GREENBUSH - HARRISVILLE TWP | Distrib Unattended | 46 | 12 | | | |
| 451 | GREENSPIRE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 452 | GREENVILLE - EUREKA TWP | Distrib Unattended | 46 | 8.32 | | | |
| 453 | GREENWOOD - HORTON TWP | Distrib Unattended | 138 | 24.9 | | | |
| 454 | GREGORY - UNADILLA TWP | Distrib Unattended | 46 | 8.32 | | | |
| 455 | GREGORY - UNADILLA TWP | Distrib Unattended | 46 | 8.32 | | | |
| 456 | GRODI ROAD - ERIE TWP | Distrib Unattended | 138 | 46 | 4.8 | | |
| 457 | GROUT - GROUT TWP | HV Distrib Unattend | 138 | 46 | 11.5 | | |
| 458 | GROVER - ARCADE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 459 | GULL LAKE - ROSS TWP | Distrib Unattended | 46 | 8.32 | | | |
| 460 | GUN LAKE - ORANGEVILLE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 461 | HACKETT - TITABAWASSE TWP | Distrib Unattended | 138 | 8.32 | | | |
| 462 | HAGADORN - MERIDIAN TWP | Distrib Unattended | 138 | 8.32 | | | |
| 463 | HAGER PARK - GEORGETOWN TWP | Distrib Unattended | 138 | 12.47 | | | |
| 464 | HALEY ROAD - DOVER TWP | Distrib Unattended | 46 | 12.47 | | | |
| 465 | HALSEY - HOLLY TWP | HV Distrib Unattend | 138 | 46 | 4.8 | | |
| 466 | HALSEY - HOLLY TWP | HV Distrib Unattend | 138 | 46 | 7.2 | | |
| 467 | HAMILTON - HEATH TWP | Distrib Unattended | 46 | 8.32 | | | |
| 468 | HAMMOND ROAD - GARFIELD TWP | Distrib Unattended | 46 | 12.47 | | | |
| 469 | HANNAH - PARADISE TWP | Distrib Unattended | 46 | 24.9 | | | |
| 470 | HANOVER - HANOVER TWP | Distrib Unattended | 46 | 8.32 | | | |
| 471 | HANSEN - WYOMING TWP | Distrib Unattended | 46 | 12.47 | | | |
| 472 | HARING - BOON TWP | Distrib Unattended | 138 | 8.32 | | | |
| 473 | HARLEM - OLIVE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 474 | HARLEM - OLIVE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 475 | HARPER ROAD - DELHI TWP | Distrib Unattended | 46 | 24.9 | | | |
| 476 | HARPER ROAD - DELHI TWP | Distrib Unattended | 46 | 24.9 | | | |
| 477 | HARRIETTA - BOON TWP | Distrib Unattended | 46 | 24.9 | | | |
| 478 | HARRISON - HAYES TWP | Distrib Unattended | 46 | 8.32 | | | |
| 479 | HARRISON - HAYES TWP | Distrib Unattended | 46 | 8.32 | | | |
| 480 | HART - HART | 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| SUBSTATIONS (Continued) | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | |
| 13 | 1 | | | | | 441 |
| 13 | 1 | | | | | 442 |
| 13 | 1 | | | | | 443 |
| 6 | 1 | | | | | 444 |
| 6 | 1 | | | | | 445 |
| 6 | 1 | | | | | 446 |
| 7 | 1 | | | | | 447 |
| 1 | 1 | | | | | 448 |
| 1 | 1 | | | | | 449 |
| 1 | 1 | | | | | 450 |
| 13 | 1 | | | | | 451 |
| 13 | 1 | | | | | 452 |
| 13 | 1 | | | | | 453 |
| 3 | 1 | | | | | 454 |
| 3 | 1 | | | | | 455 |
| 40 | 1 | | | | | 456 |
| 30 | 1 | | | | | 457 |
| 13 | 1 | | | | | 458 |
| 6 | 1 | | | | | 459 |
| 6 | 1 | | | | | 460 |
| 13 | 1 | | | | | 461 |
| 20 | 1 | | | | | 462 |
| 20 | 1 | | | | | 463 |
| 6 | 1 | | | | | 464 |
| 40 | 1 | | | | | 465 |
| 50 | 1 | | | | | 466 |
| 13 | 1 | | | | | 467 |
| 13 | 1 | | | | | 468 |
| 6 | 1 | | | | | 469 |
| 6 | 1 | | | | | 470 |
| 13 | 1 | | | | | 471 |
| 20 | 1 | | | | | 472 |
| 6 | 1 | | | | | 473 |
| 6 | 1 | | | | | 474 |
| 13 | 1 | | | | | 475 |
| 13 | 1 | | | | | 476 |
| 6 | 1 | | | | | 477 |
| 6 | 1 | | | | | 478 |
| 7 | 1 | | | | | 479 |
| 2 | 1 | | | | | 480 |

| | | | | | |
|--|----------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 481 | HARVEY STREET - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 482 | HARVEY STREET - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 483 | HARVEY STREET - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 484 | HARVEY STREET - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 485 | HASKELITE - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 486 | HASKELITE - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 487 | HASTINGS - HASTINGS TWP | Distrib Unattended | 46 | 8.32 | |
| 488 | HASTINGS - HASTINGS TWP | Distrib Unattended | 46 | 8.32 | |
| 489 | HAYES STREET - GRAND HAVEN TWP | Distrib Unattended | 46 | 8.32 | |
| 490 | HAZELWOOD - GUN PLAIN | HV Distrib Unattend | 138 | 46 | 4.8 |
| 491 | HAZELWOOD - GUN PLAIN | HV Distrib Unattend | 138 | 46 | 4.8 |
| 492 | HEMLOCK - RICHLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 493 | HEMPHILL - BURTON TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 494 | HEMPHILL - BURTON TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 495 | HENDERSHOT - MACON TWP | Distrib Unattended | 138 | 12.47 | |
| 496 | HESPERIA - DENVER TWP | Distrib Unattended | 46 | 8.32 | |
| 497 | HICKORY - SPRING LAKE TWP | Distrib Unattended | 46 | 12.47 | |
| 498 | HIGGINS - HIGGINS TWP | HV Distrib Unattend | 138 | 46 | |
| 499 | HIGGINS - HIGGINS TWP | HV Distrib Unattend | 138 | 46 | |
| 500 | HIGGINS - HIGGINS TWP | HV Distrib Unattend | 138 | 46 | |
| 501 | HIGGINS - HIGGINS TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 502 | HILL ROAD - MUNDY TWP | Distrib Unattended | 46 | 8.32 | |
| 503 | HODENPYL DAM - SPRINGVILLE TWP | Distrib Unattended | 138 | 46 | 4.8 |
| 504 | HOGAN ROAD - ARGENTINE TWP | Distrib Unattended | 46 | 8.32 | |
| 505 | HOGSBACK - DELHI TWP | Distrib Unattended | 46 | 8.32 | |
| 506 | HOGSBACK - DELHI TWP | Distrib Unattended | 46 | 8.32 | |
| 507 | HOLLY - HOLLY TWP | Distrib Unattended | 46 | 8.32 | |
| 508 | HOLTON - HOLTON TWP | Distrib Unattended | 46 | 24.9 | |
| 509 | HOMER - HOMER TWP | Distrib Unattended | 46 | 8.32 | |
| 510 | HOMESTEAD - JOYFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 511 | HONOR - HOMESTEAD TWP | Distrib Unattended | 46 | 12.47 | |
| 512 | HOPKINS - HOPKINS TWP | Distrib Unattended | 46 | 8.32 | |
| 513 | HOSPITAL - GARFIELD TWP | Distrib Unattended | 46 | 13.09 | |
| 514 | HOTCHKISS - MONITOR TWP | Distrib Unattended | 138 | 24.9 | |
| 515 | HOUGHTON HEIGHTS - ROSCOMMON TWP | Distrib Unattended | 46 | 24.9 | |
| 516 | HOWARD CITY - GEORGETOWN TWP | Distrib Unattended | 46 | 24.9 | |
| 517 | HOWARD CITY - GEORGETOWN TWP | Distrib Unattended | 46 | 24.9 | |
| 518 | HUBBARD LAKE - WEST HAWES TWP | Distrib Unattended | 138 | 24.9 | |
| 519 | HUDSON - HUDSON TWP | Distrib Unattended | 46 | 8.32 | |
| 520 | HUDSONVILLE - GEORGETOWN TWP | 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| SUBSTATIONS (Continued) | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | |
| 13 | 1 | | | | | 481 |
| 13 | 1 | | | | | 482 |
| 13 | 1 | | | | | 483 |
| 13 | 1 | | | | | 484 |
| 13 | 1 | | | | | 485 |
| 10 | 1 | | | | | 486 |
| 13 | 1 | | | | | 487 |
| 13 | 1 | | | | | 488 |
| 13 | 1 | | | | | 489 |
| 80 | 1 | | | | | 490 |
| 80 | 1 | | | | | 491 |
| 10 | 1 | | | | | 492 |
| 100 | 1 | | | | | 493 |
| 100 | 1 | | | | | 494 |
| 13 | 1 | | | | | 495 |
| 6 | 1 | | | | | 496 |
| 13 | 1 | | | | | 497 |
| 7 | 1 | | | | | 498 |
| 7 | 1 | | | | | 499 |
| 7 | 1 | | | | | 500 |
| 20 | 1 | | | | | 501 |
| 20 | 1 | | | | | 502 |
| 38 | 1 | | | | | 503 |
| 13 | 1 | | | | | 504 |
| 13 | 1 | | | | | 505 |
| 13 | 1 | | | | | 506 |
| 13 | 1 | | | | | 507 |
| 13 | 1 | | | | | 508 |
| 13 | 1 | | | | | 509 |
| 13 | 1 | | | | | 510 |
| 13 | 1 | | | | | 511 |
| 6 | 1 | | | | | 512 |
| 20 | 1 | | | | | 513 |
| 13 | 1 | | | | | 514 |
| 13 | 1 | | | | | 515 |
| 6 | 1 | | | | | 516 |
| 6 | 1 | | | | | 517 |
| 13 | 1 | | | | | 518 |
| 13 | 1 | | | | | 519 |
| 20 | 1 | | | | | 520 |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 521 | HUGHES ROAD - MARSHALL | HV Distrib Unattend | 138 | 46 | 4.8 |
| 522 | HULL STREET - ALGOMA TWP | Distrib Unattended | 138 | 24.9 | |
| 523 | HUNT ROAD - ADRIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 524 | HURON - MONITOR TWP | Distrib Unattended | 46 | 8.32 | |
| 525 | HYDE PARK - DALTON TWP | Distrib Unattended | 46 | 12.47 | |
| 526 | INDIAN RIVER - TUSCARORA TWP | Distrib Unattended | 46 | 24.9 | |
| 527 | INGERSOLL - INGERSOLL TWP | Distrib Unattended | 46 | 8.32 | |
| 528 | INGHAM - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 529 | INGHAM - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 530 | INTERLOCHEN - GRANT TWP | Distrib Unattended | 46 | 12.47 | |
| 531 | IOSCO - OSCODA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 532 | IOSCO - OSCODA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 533 | IRISH ROAD - DAVISON TWP | Distrib Unattended | 46 | 24.9 | |
| 534 | IRISH ROAD - DAVISON TWP | Distrib Unattended | 46 | 24.9 | |
| 535 | IRON ST - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 536 | IRON ST - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 537 | IRVING - IRVING TWP | Distrib Unattended | 46 | 8.32 | |
| 538 | ISABELLA - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 539 | ISABELLA - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 540 | ISLAND ROAD - EATON | HV Distrib Unattend | 138 | 46 | 4.8 |
| 541 | ISLAND ROAD - EATON | HV Distrib Unattend | 138 | 46 | 4.8 |
| 542 | ITHACA - NEWARK TWP | Distrib Unattended | 46 | 8.32 | |
| 543 | IVANREST - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 544 | IVANREST - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 545 | JACKMAN - BEDFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 546 | JACKMAN - BEDFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 547 | JAMES SAVAGE - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 548 | JAMESTOWN - JAMESTOWN TWP | Distrib Unattended | 138 | 12.47 | |
| 549 | JANES - BUENA VISTA TWP | Distrib Unattended | 46 | 8.32 | |
| 550 | JASPER - JASPER TWP | Distrib Unattended | 46 | 8.32 | |
| 551 | JEFFS ROAD - WHITEFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 552 | JEROME ROAD - PINE RIVER TWP | Distrib Unattended | 46 | 8.32 | |
| 553 | JOHNSON - ROBINSON TWP | Distrib Unattended | 46 | 8.32 | |
| 554 | JONESVILLE - HILLSDALE TWP | Distrib Unattended | 46 | 8.32 | |
| 555 | JOPPA - LEROY TWP | Distrib Unattended | 46 | 8.32 | |
| 556 | JUDD ROAD - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 557 | JUDD ROAD - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 558 | KALARAMA - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 559 | KALEVA - MAPLE GROVE TWP | Distrib Unattended | 46 | 12.47 | |
| 560 | KALKASKA - KALKASKA TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 521 | |
| 13 | 1 | | | | | 522 | |
| 13 | 1 | | | | | 523 | |
| 13 | 1 | | | | | 524 | |
| 13 | 1 | | | | | 525 | |
| 6 | 1 | | | | | 526 | |
| 6 | 1 | | | | | 527 | |
| 10 | 1 | | | | | 528 | |
| 6 | 1 | | | | | 529 | |
| 6 | 1 | | | | | 530 | |
| 30 | 1 | | | | | 531 | |
| 30 | 1 | | | | | 532 | |
| 13 | 1 | | | | | 533 | |
| 13 | 1 | | | | | 534 | |
| 13 | 1 | | | | | 535 | |
| 13 | 1 | | | | | 536 | |
| 1 | 1 | | | | | 537 | |
| 13 | 1 | | | | | 538 | |
| 13 | 1 | | | | | 539 | |
| 30 | 1 | | | | | 540 | |
| 50 | 1 | | | | | 541 | |
| 13 | 1 | | | | | 542 | |
| 13 | 1 | | | | | 543 | |
| 13 | 1 | | | | | 544 | |
| 13 | 1 | | | | | 545 | |
| 13 | 1 | | | | | 546 | |
| 22 | 1 | | | | | 547 | |
| 20 | 1 | | | | | 548 | |
| 13 | 1 | | | | | 549 | |
| 13 | 1 | | | | | 550 | |
| 13 | 1 | | | | | 551 | |
| 5 | 1 | | | | | 552 | |
| 6 | 1 | | | | | 553 | |
| 7 | 1 | | | | | 554 | |
| 6 | 1 | | | | | 555 | |
| 12 | 1 | | | | | 556 | |
| 13 | 1 | | | | | 557 | |
| 12 | 1 | | | | | 558 | |
| 3 | 1 | | | | | 559 | |
| 10 | 1 | | | | | 560 | |

| | | | | | |
|--|----------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 561 | KARN PUMPING - HAMPTON TWP | Distrib Unattended | 46 | 8.32 | |
| 562 | KAWKAWLIN - KAWKAWLIN TWP | Distrib Unattended | 46 | 8.32 | |
| 563 | KEARSLEY - GENESEE TWP | Distrib Unattended | 46 | 8.32 | |
| 564 | KEARSLEY - GENESEE TWP | Distrib Unattended | 46 | 8.32 | |
| 565 | KEATING - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 566 | KEATING - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 567 | KELLOGGSVILLE - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 568 | KELLOGGSVILLE - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 569 | KENDALL - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 570 | KENDRICK - CASCADE TWP | Distrib Unattended | 138 | 12.47 | |
| 571 | KENDRICK - CASCADE TWP | Distrib Unattended | 138 | 12.47 | |
| 572 | KENT AIRPORT - CASCADE TWP | Distrib Unattended | 46 | 12.47 | |
| 573 | KENT AIRPORT - CASCADE TWP | Distrib Unattended | 46 | 12.47 | |
| 574 | KENT CITY - TYRONE TWP | Distrib Unattended | 46 | 12.47 | |
| 575 | KENTWOOD - PARIS TWP | Distrib Unattended | 138 | 12.47 | |
| 576 | KENTWOOD - PARIS TWP | Distrib Unattended | 138 | 12.47 | |
| 577 | KIESEL - BANGOR TWP | Distrib Unattended | 46 | 8.32 | |
| 578 | KILGORE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 579 | KILGORE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 580 | KINDERHOOK - OVID TWP | Distrib Unattended | 138 | 8.32 | |
| 581 | KINGSLEY - PARADISE TWP | Distrib Unattended | 46 | 8.72 | |
| 582 | KIPP ROAD - VEVAY TWP | Distrib Unattended | 138 | 24.9 | |
| 583 | KNAPP - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 584 | KNIGHT - HAMPTON TWP | Distrib Unattended | 46 | 8.32 | |
| 585 | KNOWLES ROAD - NORTH ADAMS | Distrib Unattended | 46 | 0.48 | |
| 586 | KOCHVILLE - FRANKENLUST TWP | Distrib Unattended | 46 | 8.32 | |
| 587 | KOLASSA - BRONSON TWP | Distrib Unattended | 46 | 24.9 | |
| 588 | KRAFT AVENUE - CASCADE TWP | Distrib Unattended | 138 | 12.47 | |
| 589 | KRAFT AVENUE - CASCADE TWP | Distrib Unattended | 138 | 12.47 | |
| 590 | LABARGE - CALEDONIA TWP | Distrib Unattended | 46 | 8.32 | |
| 591 | LAFAYETTE - BEDFORD | HV Distrib Unattend | 138 | 46 | 4.8 |
| 592 | LAGRAVE - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 593 | LAGRAVE - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 594 | LAINGSBURG - SCIOTA TWP | Distrib Unattended | 46 | 8.32 | |
| 595 | LAKE CITY - REEDER TWP | Distrib Unattended | 46 | 24.9 | |
| 596 | LAKE CITY - REEDER TWP | Distrib Unattended | 46 | 24.9 | |
| 597 | LAKE LANSING - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 598 | LAKE LEANN - SOMERSET TWP | Distrib Unattended | 46 | 24.9 | |
| 599 | LAKE MITCHELL - CHERRY GROVE TWP | Distrib Unattended | 46 | 8.32 | |
| 600 | LAKE ODESSA - ODESSA 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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) | | |
| 2 | 1 | | | | | 561 | |
| 13 | 1 | | | | | 562 | |
| 6 | 1 | | | | | 563 | |
| 13 | 1 | | | | | 564 | |
| 13 | 1 | | | | | 565 | |
| 13 | 1 | | | | | 566 | |
| 13 | 1 | | | | | 567 | |
| 13 | 1 | | | | | 568 | |
| 13 | 1 | | | | | 569 | |
| 20 | 1 | | | | | 570 | |
| 20 | 1 | | | | | 571 | |
| 13 | 1 | | | | | 572 | |
| 13 | 1 | | | | | 573 | |
| 13 | 1 | | | | | 574 | |
| 20 | 1 | | | | | 575 | |
| 20 | 1 | | | | | 576 | |
| 13 | 1 | | | | | 577 | |
| 20 | 1 | | | | | 578 | |
| 20 | 1 | | | | | 579 | |
| 13 | 1 | | | | | 580 | |
| 6 | 1 | | | | | 581 | |
| 30 | 1 | | | | | 582 | |
| 20 | 1 | | | | | 583 | |
| 13 | 1 | | | | | 584 | |
| 1 | 1 | | | | | 585 | |
| 13 | 1 | | | | | 586 | |
| 13 | 1 | | | | | 587 | |
| 50 | 1 | | | | | 588 | |
| 50 | 1 | | | | | 589 | |
| 14 | 1 | | | | | 590 | |
| 100 | 1 | | | | | 591 | |
| 20 | 1 | | | | | 592 | |
| 20 | 1 | | | | | 593 | |
| 10 | 1 | | | | | 594 | |
| 14 | 1 | | | | | 595 | |
| 13 | 1 | | | | | 596 | |
| 13 | 1 | | | | | 597 | |
| 6 | 1 | | | | | 598 | |
| 6 | 1 | | | | | 599 | |
| 6 | 1 | | | | | 600 | |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 601 | LAMBERTVILLE - BEDFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 602 | LAMOREAUX - ALPINE TWP | Distrib Unattended | 46 | 12.47 | |
| 603 | LANDWER - FERRYSBURG TWP | Distrib Unattended | 46 | 12.47 | |
| 604 | LARKIN - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 605 | LARKIN - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 606 | LASALLE - LASALLE TWP | Distrib Unattended | 46 | 12.47 | |
| 607 | LAUNDRA - KOCHVILLE | Distrib Unattended | 138 | 8.72 | |
| 608 | LAWNDALE - SAGINAW | HV Distrib Unattend | 138 | 46 | 4.8 |
| 609 | LAWNDALE - SAGINAW | HV Distrib Unattend | 138 | 46 | 4.8 |
| 610 | LAWRENCE - LAWRENCE TWP | Distrib Unattended | 46 | 8.32 | |
| 611 | LAYTON - MAPLE GROVE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 612 | LEE STREET - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 613 | LEE STREET - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 614 | LEELANAU - LEELANAU | Distrib Unattended | 46 | 12.47 | |
| 615 | LEFFINGWELL - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 616 | LEFFINGWELL - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 617 | LEHRING - BURNS TWP | Distrib Unattended | 46 | 8.32 | |
| 618 | LEITH STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 619 | LEITH STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 620 | LEITH STREET - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 621 | LELAND - LELAND TWP | Distrib Unattended | 46 | 12.47 | |
| 622 | LENNON ROAD - FLINT | Distrib Unattended | 46 | 8.32 | |
| 623 | LENNON ROAD - FLINT | Distrib Unattended | 46 | 8.32 | |
| 624 | LENNON ROAD - FLINT | Distrib Unattended | 46 | 8.32 | |
| 625 | LEONARD - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 626 | LEONARD - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 627 | LEONARD - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 628 | LESLIE - LESLIE TWP | Distrib Unattended | 46 | 8.32 | |
| 629 | LESLIE INDUSTRIAL - LESLIE TWP | Distrib Unattended | 46 | 8.32 | |
| 630 | LETTS ROAD - LARKIN TWP | Distrib Unattended | 138 | 24.9 | |
| 631 | LETTS ROAD - LARKIN TWP | Distrib Unattended | 138 | 24.9 | |
| 632 | LEVEL PARK - BEDFORD TWP | Distrib Unattended | 46 | 8.32 | |
| 633 | LEVELY - EDENVILLE TWP | Distrib Unattended | 46 | 24.9 | |
| 634 | LIBERTY - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 635 | LIBERTY - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 636 | LINCOLN - GUSTIN TWP | Distrib Unattended | 46 | 12 | |
| 637 | LINDBERGH - OSHTOMO | HV Distrib Unattend | 138 | 46 | 4.8 |
| 638 | LINDEN - FENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 639 | LITCHFIELD - LITCHFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 640 | LOCH ERIN - CAMBRIDGE 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| SUBSTATIONS (Continued) | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | |
| 13 | 1 | | | | | 601 |
| 13 | 1 | | | | | 602 |
| 13 | 1 | | | | | 603 |
| 13 | 1 | | | | | 604 |
| 13 | 1 | | | | | 605 |
| 13 | 1 | | | | | 606 |
| 13 | 1 | | | | | 607 |
| 100 | 1 | | | | | 608 |
| 100 | 1 | | | | | 609 |
| 6 | 1 | | | | | 610 |
| 30 | 1 | | | | | 611 |
| 13 | 1 | | | | | 612 |
| 13 | 1 | | | | | 613 |
| 6 | 1 | | | | | 614 |
| 13 | 1 | | | | | 615 |
| 13 | 1 | | | | | 616 |
| 6 | 1 | | | | | 617 |
| 10 | 1 | | | | | 618 |
| 7 | 1 | | | | | 619 |
| 6 | 1 | | | | | 620 |
| 6 | 1 | | | | | 621 |
| 13 | 1 | | | | | 622 |
| 13 | 1 | | | | | 623 |
| 13 | 1 | | | | | 624 |
| 6 | 1 | | | | | 625 |
| 6 | 1 | | | | | 626 |
| 13 | 1 | | | | | 627 |
| 3 | 1 | | | | | 628 |
| 3 | 1 | | | | | 629 |
| 13 | 1 | | | | | 630 |
| 13 | 1 | | | | | 631 |
| 16 | 1 | | | | | 632 |
| 13 | 1 | | | | | 633 |
| 10 | 1 | | | | | 634 |
| 6 | 1 | | | | | 635 |
| 6 | 1 | | | | | 636 |
| 100 | 1 | | | | | 637 |
| 13 | 1 | | | | | 638 |
| 13 | 1 | | | | | 639 |
| 3 | 1 | | | | | 640 |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 641 | LOGISTIC - OTTAWA TWP | Distrib Unattended | 46 | 12.47 | 4.8 |
| 642 | LOMBARD - SHERIDAN TWP | Distrib Unattended | 46 | 8.32 | |
| 643 | LONG LAKE - FENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 644 | LOOKING GLASS - WATERTOWN | HV Distrib Unattend | 138 | 46 | |
| 645 | LOOMIS - OLIVE TWP | Distrib Unattended | 46 | 8.32 | |
| 646 | LOVEJOY - BURNS TWP | Distrib Unattended | 138 | 24.9 | |
| 647 | LOVELL - KALAMAZOO | Distrib Unattended | 46 | 8.72 | |
| 648 | LOVELL - KALAMAZOO | Distrib Unattended | 46 | 8.72 | |
| 649 | LOVELL - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 650 | LOVELL - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 651 | LYON MANOR - HIGGINS TWP | Distrib Unattended | 46 | 8.32 | 4.8 |
| 652 | LYON MANOR - HIGGINS TWP | Distrib Unattended | 46 | 8.32 | |
| 653 | LYON MANOR - HIGGINS TWP | Distrib Unattended | 46 | 8.32 | |
| 654 | LYONS - LYONS TWP | Distrib Unattended | 46 | 8.32 | |
| 655 | MACATAWA - HOLLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 656 | MACATAWA - HOLLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 657 | MACKINAW CITY - MACKINAW TWP | Distrib Unattended | 46 | 24.9 | |
| 658 | MAGNUS - GRANT TWP | Distrib Unattended | 46 | 8.32 | |
| 659 | MANCELONA - MANCELONA TWP | Distrib Unattended | 46 | 12.47 | |
| 660 | MANCHESTER - MANCHESTER TWP | Distrib Unattended | 46 | 8.32 | |
| 661 | MANISTEE - FILER TWP | Distrib Unattended | 46 | 12.47 | 4.8 |
| 662 | MANITOU BEACH - ROLLIN TWP | Distrib Unattended | 46 | 8.32 | |
| 663 | MANLIUS - MANLIUS TWP | HV Distrib Unattend | 138 | 46 | |
| 664 | MANTON - CEDAR CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 665 | MAPLE CITY - KASSON TWP | Distrib Unattended | 46 | 12.47 | |
| 666 | MAPLE GROVE - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 667 | MAPLE GROVE - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 668 | MARION - MARION TWP | Distrib Unattended | 46 | 13.8 | |
| 669 | MARKER LAKE - BOSTON TWP | Distrib Unattended | 46 | 8.32 | |
| 670 | MARKEY - MARKEY TWP | Distrib Unattended | 46 | 8.32 | |
| 671 | MARNE - WRIGHT TWP | Distrib Unattended | 46 | 12.47 | 4.8 |
| 672 | MARQUETTE - EASTON TWP | HV Distrib Unattend | 138 | 46 | |
| 673 | MARQUETTE - EASTON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 674 | MARTIN - MARTIN TWP | Distrib Unattended | 46 | 8.32 | 4.8 |
| 675 | MASON - VEVAY TWP | Distrib Unattended | 46 | 8.32 | |
| 676 | MAUMEE - ADRIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 677 | MAYFAIR - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 678 | MAYFAIR - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 679 | MAYFAIR - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 680 | MAYNARD - WALKER TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 641 | |
| 14 | 1 | | | | | 642 | |
| 13 | 1 | | | | | 643 | |
| 60 | 1 | | | | | 644 | |
| 6 | 1 | | | | | 645 | |
| 13 | 1 | | | | | 646 | |
| | | 1 | | | | 647 | |
| | | 1 | | | | 648 | |
| 13 | 1 | | | | | 649 | |
| 13 | 1 | | | | | 650 | |
| 1 | 1 | | | | | 651 | |
| 1 | 1 | | | | | 652 | |
| 1 | 1 | | | | | 653 | |
| 6 | 1 | | | | | 654 | |
| 6 | 1 | | | | | 655 | |
| 6 | 1 | | | | | 656 | |
| 13 | 1 | | | | | 657 | |
| 3 | 1 | | | | | 658 | |
| 5 | 1 | | | | | 659 | |
| 13 | 1 | | | | | 660 | |
| 20 | 1 | | | | | 661 | |
| 6 | 1 | | | | | 662 | |
| 38 | 1 | | | | | 663 | |
| 6 | 1 | | | | | 664 | |
| 6 | 1 | | | | | 665 | |
| 13 | 1 | | | | | 666 | |
| 13 | 1 | | | | | 667 | |
| 3 | 1 | | | | | 668 | |
| 13 | 1 | | | | | 669 | |
| 10 | 1 | | | | | 670 | |
| 6 | 1 | | | | | 671 | |
| 20 | 1 | | | | | 672 | |
| 20 | 1 | | | | | 673 | |
| 6 | 1 | | | | | 674 | |
| 13 | 1 | | | | | 675 | |
| 13 | 1 | | | | | 676 | |
| 13 | 1 | | | | | 677 | |
| 10 | 1 | | | | | 678 | |
| 13 | 1 | | | | | 679 | |
| 5 | 1 | | | | | 680 | |

| | | | | | |
|--------------------------|------------------------------------|---|--------------------------|-----------|-------------------|
| 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) 04/15/09 | | December 31, 2008 |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 681 | MCBAIN - RICHLAND TWP | Distrib Unattended | 46 | 24.9 | |
| 682 | MCBAIN - RICHLAND TWP | Distrib Unattended | 46 | 24.9 | |
| 683 | MCCANDLISH - ATLAS TWP | Distrib Unattended | 46 | 8.32 | |
| 684 | MCCRACKEN - NORTON TWP | Distrib Unattended | 46 | 12.47 | |
| 685 | MCCRACKEN - NORTON TWP | Distrib Unattended | 46 | 12.47 | |
| 686 | MCCRACKEN - NORTON TWP | Distrib Unattended | 46 | 12.47 | |
| 687 | MCGRAW - PORTSMOUTH TWP | Distrib Unattended | 46 | 8.32 | |
| 688 | MCGRAW - PORTSMOUTH TWP | Distrib Unattended | 46 | 8.32 | |
| 689 | MCGULPIN - WAWATAM TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 690 | MCGULPIN - WAWATAM TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 691 | MCKEIGHAN - CHESANING TWP | Distrib Unattended | 46 | 8.32 | |
| 692 | MEADOWBROOKE - CALEDONIA TWP | Distrib Unattended | 138 | 12.47 | |
| 693 | MEADOWBROOKE - CALEDONIA TWP | Distrib Unattended | 138 | 12.47 | |
| 694 | MECOSTA - GREEN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 695 | MECOSTA - GREEN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 696 | MEDICAL PARK - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 697 | MENDON - NOTTAWA TWP | Distrib Unattended | 46 | 8.32 | |
| 698 | MENDON - NOTTAWA TWP | Distrib Unattended | 46 | 8.32 | |
| 699 | MENDON - NOTTAWA TWP | Distrib Unattended | 46 | 24.9 | |
| 700 | MERIDIAN - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 701 | MERRILL - JONESFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 702 | MERSON - TROWBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 703 | MESICK - SPRINGVILLE TWP | Distrib Unattended | 46 | 24.9 | |
| 704 | MICHIGAN - GRAND RAPIDS | Distrib Unattended | 138 | 12.47 | |
| 705 | MICHIGAN CASTING - SPRING LAKE TWP | Distrib Unattended | 46 | 12.47 | |
| 706 | MICHIGAN CENTER - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 707 | MICOR - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 708 | MIDDLETON - FULTON TWP | Distrib Unattended | 46 | 8.32 | |
| 709 | MIDDLEVILLE - THORNAPPLE TWP | Distrib Unattended | 46 | 8.32 | |
| 710 | MIDLAND - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 711 | MIDWAY - GUN PLAIN TWP | Distrib Unattended | 46 | 8.32 | |
| 712 | MILES ROAD - SOUTH ARM TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 713 | MILHAM - PORTAGE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 714 | MILL GROVE - ALLEGAN TWP | Distrib Unattended | 46 | 24.9 | |
| 715 | MILLER ROAD - FLINT | Distrib Unattended | 46 | 8.32 | |
| 716 | MILLERS POINT - KALAMAZOO | Distrib Unattended | 138 | 8.32 | |
| 717 | MILLERS POINT - KALAMAZOO | Distrib Unattended | 138 | 8.32 | |
| 718 | MILTON - BIG RAPIDS TWP | Distrib Unattended | 46 | 12.47 | |
| 719 | MIO DAM - BIG CREEK TWP | HV Distrib Unattend | 138 | 8.32 | |
| 720 | MIO DAM - BIG CREEK TWP | HV Distrib Unattend | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 681 | |
| 6 | 1 | | | | | 682 | |
| 20 | 1 | | | | | 683 | |
| 13 | 1 | | | | | 684 | |
| 6 | 1 | | | | | 685 | |
| 6 | 1 | | | | | 686 | |
| 3 | 1 | | | | | 687 | |
| 3 | 1 | | | | | 688 | |
| 15 | 1 | | | | | 689 | |
| 15 | 1 | | | | | 690 | |
| 6 | 1 | | | | | 691 | |
| 20 | 1 | | | | | 692 | |
| 20 | 1 | | | | | 693 | |
| 50 | 1 | | | | | 694 | |
| 50 | 1 | | | | | 695 | |
| 20 | 1 | | | | | 696 | |
| 5 | 1 | | | | | 697 | |
| 5 | 1 | | | | | 698 | |
| 13 | 1 | | | | | 699 | |
| 7 | 1 | | | | | 700 | |
| 7 | 1 | | | | | 701 | |
| 6 | 1 | | | | | 702 | |
| 6 | 1 | | | | | 703 | |
| 20 | 1 | | | | | 704 | |
| 7 | 1 | | | | | 705 | |
| 13 | 1 | | | | | 706 | |
| 13 | 1 | | | | | 707 | |
| 5 | 1 | | | | | 708 | |
| 13 | 1 | | | | | 709 | |
| 13 | 1 | | | | | 710 | |
| 13 | 1 | | | | | 711 | |
| 30 | 1 | | | | | 712 | |
| 100 | 1 | | | | | 713 | |
| 13 | 1 | | | | | 714 | |
| 13 | 1 | | | | | 715 | |
| 20 | 1 | | | | | 716 | |
| 20 | 1 | | | | | 717 | |
| 14 | 1 | | | | | 718 | |
| 5 | 1 | | | | | 719 | |
| 5 | 1 | | | | | 720 | |

| | | | | | |
|--|---------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 721 | MIO DAM - BIG CREEK TWP | HV Distrib Unattend | 2 | 8.32 | |
| 722 | MIO DAM - BIG CREEK TWP | HV Distrib Unattend | 2 | 8.3 | |
| 723 | MIO DAM - BIG CREEK TWP | HV Distrib Unattend | 2 | 12 | |
| 724 | MISSION - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 725 | MOLINE - DORR TWP | Distrib Unattended | 46 | 8.32 | |
| 726 | MONA LAKE - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 727 | MONITOR - MONITOR TWP | HV Distrib Unattend | 138 | 46 | 2.4 |
| 728 | MONITOR - MONITOR TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 729 | MONTAGUE - MONTAGUE TWP | Distrib Unattended | 46 | 12.47 | |
| 730 | MONTROSE - MONTROSE TWP | Distrib Unattended | 46 | 8.32 | |
| 731 | MONTROSE - MONTROSE TWP | Distrib Unattended | 46 | 8.32 | |
| 732 | MOORE ROAD - FAYETTE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 733 | MOORE ROAD - FAYETTE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 734 | MORENCI - SENECA TWP | Distrib Unattended | 46 | 12.47 | |
| 735 | MORGAN - PENNFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 736 | MORLEY - BUENA VISTA TWP | Distrib Unattended | 46 | 8.32 | |
| 737 | MORRELL - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 738 | MORRICE - PERRY TWP | Distrib Unattended | 46 | 8.32 | |
| 739 | MORROW - COMSTOCK TWP | HV Distrib Unattend | 138 | 46 | 11.5 |
| 740 | MORROW - COMSTOCK TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 741 | MORROW - COMSTOCK TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 742 | MT. FOREST - MOUNT FOREST TWP | Distrib Unattended | 46 | 8.32 | |
| 743 | MT. MORRIS - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 744 | MT. PLEASANT - UNION TWP | Distrib Unattended | 46 | 8.32 | |
| 745 | MULLINS - WALKER TWP | Distrib Unattended | 138 | 12.47 | |
| 746 | MULLINS - WALKER TWP | Distrib Unattended | 138 | 12.47 | |
| 747 | MUNSON - GARFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 748 | MUSKEGON HEIGHTS - MUSKEGON | Distrib Unattended | 138 | 46 | 7.2 |
| 749 | MUSKEGON HEIGHTS - MUSKEGON | Distrib Unattended | 138 | 12.47 | |
| 750 | MUSKEGON HEIGHTS - MUSKEGON | Distrib Unattended | 138 | 12.47 | |
| 751 | MUSKEGON HEIGHTS - MUSKEGON | Distrib Unattended | 138 | 46 | 7.2 |
| 752 | NAPOLEON - NAPOLEON TWP | Distrib Unattended | 46 | 8.32 | |
| 753 | NASHVILLE - CASTLETON TWP | Distrib Unattended | 46 | 8.32 | |
| 754 | NATIONAL CITY - SHERMAN TWP | Distrib Unattended | 46 | 11 | |
| 755 | NATIONAL CITY - SHERMAN TWP | Distrib Unattended | 46 | 11 | |
| 756 | NATIONAL CITY - SHERMAN TWP | Distrib Unattended | 46 | 11 | |
| 757 | NEELEY - GUN PLAIN TWP | Distrib Unattended | 46 | 8.32 | |
| 758 | NEFF ROAD - THETFORD TWP | Distrib Unattended | 138 | 24.9 | |
| 759 | NESTROM - FRUITLAND TWP | Distrib Unattended | 46 | 12.47 | |
| 760 | NEW HAVEN - NEW HAVEN 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | | | | | 721 |
| 2 | 1 | | | | | 722 |
| 6 | 1 | | | | | 723 |
| 20 | 1 | | | | | 724 |
| 13 | 1 | | | | | 725 |
| 14 | 1 | | | | | 726 |
| 38 | 1 | | | | | 727 |
| 38 | 1 | | | | | 728 |
| 6 | 1 | | | | | 729 |
| 6 | 1 | | | | | 730 |
| 6 | 1 | | | | | 731 |
| 100 | 1 | | | | | 732 |
| 100 | 1 | | | | | 733 |
| 6 | 1 | | | | | 734 |
| 13 | 1 | | | | | 735 |
| 13 | 1 | | | | | 736 |
| 13 | 1 | | | | | 737 |
| 6 | 1 | | | | | 738 |
| 40 | 1 | | | | | 739 |
| 40 | 1 | | | | | 740 |
| 30 | 1 | | | | | 741 |
| 7 | 1 | | | | | 742 |
| 13 | 1 | | | | | 743 |
| 13 | 1 | | | | | 744 |
| 20 | 1 | | | | | 745 |
| 20 | 1 | | | | | 746 |
| 13 | 1 | | | | | 747 |
| 100 | 1 | | | | | 748 |
| 30 | 1 | | | | | 749 |
| 30 | 1 | | | | | 750 |
| 100 | 1 | | | | | 751 |
| 9 | 1 | | | | | 752 |
| 6 | 1 | | | | | 753 |
| 1 | 1 | | | | | 754 |
| 1 | 1 | | | | | 755 |
| 1 | 1 | | | | | 756 |
| 3 | 1 | | | | | 757 |
| 13 | 1 | | | | | 758 |
| 5 | 1 | | | | | 759 |
| 3 | 1 | | | | | 760 |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 761 | NEW LOTHROP - HAZELTON TWP | Distrib Unattended | 46 | 8.32 | |
| 762 | NEW RICHMOND - MANLIUS TWP | Distrib Unattended | 46 | 8.32 | |
| 763 | NEWARK - HOLLY TWP | Distrib Unattended | 46 | 8.32 | |
| 764 | NEWAYGO - GARFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 765 | NEWBURG - VERNON TWP | Distrib Unattended | 46 | 24.9 | |
| 766 | NIAGARA - SAGINAW | Distrib Unattended | 46 | 12.47 | |
| 767 | NINETEEN MILE ROAD - GREEN TWP | Distrib Unattended | 138 | 12.47 | |
| 768 | NOBLE - WHITNEY TWP | Distrib Unattended | 46 | 24.9 | |
| 769 | NORGE MACHINE - LAKETON TWP | Distrib Unattended | 46 | 12.47 | |
| 770 | NORTH ADAMS - ADAMS TWP | Distrib Unattended | 46 | 8.32 | |
| 771 | NORTH ALLEGAN - ALLEGAN TWP | Distrib Unattended | 46 | 8.32 | |
| 772 | NORTH ALLEGAN - ALLEGAN TWP | Distrib Unattended | 46 | 8.32 | |
| 773 | NORTH BELDING - OTISCO TWP | HV Distrib Unattended | 138 | 46 | 4.8 |
| 774 | NORTH CORUNNA - CALEDONIA TWP | Distrib Unattended | 138 | 8.32 | |
| 775 | NORTH KENT - PLAINFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 776 | NORTH KENT - PLAINFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 777 | NORTH KENT - PLAINFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 778 | NORTH LANSING - DEWITT TWP | Distrib Unattended | 46 | 8.32 | |
| 779 | NORTH MUSKEGON - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 780 | NORTH PARK - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 781 | NORTHERN FIBRE - OLIVE TWP | Distrib Unattended | 138 | 8.32 | |
| 782 | NORTHPORT - LEELANAU TWP | Distrib Unattended | 46 | 12.47 | |
| 783 | NORTHPORT - LEELANAU TWP | Distrib Unattended | 46 | 12.47 | |
| 784 | NORTON - FRUITPORT TWP | Distrib Unattended | 46 | 12.47 | |
| 785 | NUNICA - CROCKERY TWP | Distrib Unattended | 46 | 8.32 | |
| 786 | NUNICA - CROCKERY TWP | Distrib Unattended | 46 | 8.32 | |
| 787 | OAK STREET - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 788 | OAK STREET - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 789 | OAKLAND - HOLLY TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 790 | OAKWOOD - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 791 | O-AT-KA - EAST BAY TWP | Distrib Unattended | 46 | 12.47 | |
| 792 | OBERLIN - SAGE TWP | Distrib Unattended | 46 | 24.9 | |
| 793 | OCEANA - HART | HV Distrib Unattend | 138 | 46 | 7.2 |
| 794 | OGE MAW - WEST BRANCH TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 795 | OHMAN ROAD - EVART TWP | Distrib Unattended | 138 | 24.9 | |
| 796 | OKEMOS - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 797 | OKEMOS - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 798 | OLIVER - OWOSSO TWP | Distrib Unattended | 46 | 8.32 | |
| 799 | OLIVET - WALTON TWP | Distrib Unattended | 46 | 8.32 | |
| 800 | ONEKAMA - BEAR LAKE TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 761 | |
| 3 | 1 | | | | | 762 | |
| 5 | 1 | | | | | 763 | |
| 3 | 1 | | | | | 764 | |
| 9 | 1 | | | | | 765 | |
| 13 | 1 | | | | | 766 | |
| 13 | 1 | | | | | 767 | |
| 7 | 1 | | | | | 768 | |
| 3 | 1 | | | | | 769 | |
| 5 | 1 | | | | | 770 | |
| 3 | 1 | | | | | 771 | |
| 7 | 1 | | | | | 772 | |
| 50 | 1 | | | | | 773 | |
| 13 | 1 | | | | | 774 | |
| 13 | 1 | | | | | 775 | |
| 13 | 1 | | | | | 776 | |
| 5 | 1 | | | | | 777 | |
| 13 | 1 | | | | | 778 | |
| 20 | 1 | | | | | 779 | |
| 20 | 1 | | | | | 780 | |
| 13 | 1 | | | | | 781 | |
| 3 | 1 | | | | | 782 | |
| 3 | 1 | | | | | 783 | |
| 13 | 1 | | | | | 784 | |
| 3 | 1 | | | | | 785 | |
| 2 | 1 | | | | | 786 | |
| 13 | 1 | | | | | 787 | |
| 6 | 1 | | | | | 788 | |
| 40 | 1 | | | | | 789 | |
| 13 | 1 | | | | | 790 | |
| 3 | 1 | | | | | 791 | |
| 13 | 1 | | | | | 792 | |
| 50 | 1 | | | | | 793 | |
| 15 | 1 | | | | | 794 | |
| 13 | 1 | | | | | 795 | |
| 3 | 1 | | | | | 796 | |
| 7 | 1 | | | | | 797 | |
| 13 | 1 | | | | | 798 | |
| 5 | 1 | | | | | 799 | |
| 13 | 1 | | | | | 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) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 801 | ONSTED - CAMBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 802 | ORCHARD ROAD - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 803 | ORCHARD ROAD - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 804 | ORIOLE - MASON TWP | Distrib Unattended | 46 | 24.9 | |
| 805 | ORIOLE - MASON TWP | Distrib Unattended | 46 | 24.9 | |
| 806 | ORLEANS - ORLEANS TWP | Distrib Unattended | 46 | 8.32 | |
| 807 | ORLEANS - ORLEANS TWP | Distrib Unattended | 46 | 8.32 | |
| 808 | OSCODA - AU SABLE TWP | Distrib Unattended | 46 | 11 | |
| 809 | OSCODA - AU SABLE TWP | Distrib Unattended | 46 | 11 | |
| 810 | OSHTOMO - OSHTOMO TWP | Distrib Unattended | 46 | 8.32 | |
| 811 | OTISVILLE - FOREST TWP | Distrib Unattended | 46 | 8.32 | |
| 812 | OTSEGO - MARTIN TWP | Distrib Unattended | 46 | 8.32 | |
| 813 | OTTAWA BEACH - PARK TWP | Distrib Unattended | 46 | 8.32 | |
| 814 | OVID - OVID TWP | Distrib Unattended | 46 | 8.32 | |
| 815 | OWOSSO - CALEDONIA TWP | Distrib Unattended | 140 | 46 | 7.2 |
| 816 | OWOSSO - CALEDONIA TWP | Distrib Unattended | 46 | 8.32 | |
| 817 | OWOSSO - CALEDONIA TWP | Distrib Unattended | 46 | 8.32 | |
| 818 | PACKARD - EATON | Distrib Unattended | 138 | 24.9 | |
| 819 | PAGE AVENUE - LEONI TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 820 | PALMER - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 821 | PALMER - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 822 | PALMYRA - PALMYRA TWP | Distrib Unattended | 46 | 12.47 | |
| 823 | PALO - RONALD TWP | Distrib Unattended | 46 | 8.32 | |
| 824 | PARKWAY - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 825 | PARKWAY - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 826 | PARMA - PARMA TWP | Distrib Unattended | 46 | 8.32 | |
| 827 | PARNALL - BLACKMAN | Distrib Unattended | 46 | 8.32 | |
| 828 | PARNALL - BLACKMAN | Distrib Unattended | 46 | 8.32 | |
| 829 | PARR ROAD - MANCHESTER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 830 | PASADENA - FLINT | Distrib Unattended | 46 | 8.32 | |
| 831 | PASADENA - FLINT | Distrib Unattended | 46 | 8.32 | |
| 832 | PASADENA - FLINT | Distrib Unattended | 138 | 46 | 4.8 |
| 833 | PATTERSON - BANGOR TWP | Distrib Unattended | 46 | 8.32 | |
| 834 | PAVILION - PAVILION TWP | Distrib Unattended | 138 | 8.32 | |
| 835 | PEACH RIDGE - SPARTA TWP | Distrib Unattended | 46 | 8.32 | |
| 836 | PEACH RIDGE - SPARTA TWP | Distrib Unattended | 46 | 8.32 | |
| 837 | PEACOCK - BATH TWP | Distrib Unattended | 46 | 8.32 | |
| 838 | PECK ROAD - MONTCALM TWP | Distrib Unattended | 46 | 24.9 | |
| 839 | PELLSTON - MCKINLEY | Distrib Unattended | 46 | 12.47 | |
| 840 | PENINSULA - ACME TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 801 | |
| 10 | 1 | | | | | 802 | |
| 10 | 1 | | | | | 803 | |
| 13 | 1 | | | | | 804 | |
| 13 | 1 | | | | | 805 | |
| 2 | 1 | | | | | 806 | |
| 2 | 1 | | | | | 807 | |
| 3 | 1 | | | | | 808 | |
| 3 | 1 | | | | | 809 | |
| 7 | 1 | | | | | 810 | |
| 13 | 1 | | | | | 811 | |
| 6 | 1 | | | | | 812 | |
| 13 | 1 | | | | | 813 | |
| 13 | 1 | | | | | 814 | |
| 100 | 1 | | | | | 815 | |
| 13 | 1 | | | | | 816 | |
| 13 | 1 | | | | | 817 | |
| 13 | 1 | | | | | 818 | |
| 100 | 1 | | | | | 819 | |
| 13 | 1 | | | | | 820 | |
| 13 | 1 | | | | | 821 | |
| 5 | 1 | | | | | 822 | |
| 3 | 1 | | | | | 823 | |
| 13 | 1 | | | | | 824 | |
| 13 | 1 | | | | | 825 | |
| 7 | 1 | | | | | 826 | |
| 13 | 1 | | | | | 827 | |
| 13 | 1 | | | | | 828 | |
| 40 | 1 | | | | | 829 | |
| | | 1 | | | | 830 | |
| 6 | 1 | | | | | 831 | |
| 100 | 1 | | | | | 832 | |
| 13 | 1 | | | | | 833 | |
| 20 | 1 | | | | | 834 | |
| 2 | 1 | | | | | 835 | |
| 2 | 1 | | | | | 836 | |
| 14 | 1 | | | | | 837 | |
| 10 | 1 | | | | | 838 | |
| 6 | 1 | | | | | 839 | |
| 13 | 1 | | | | | 840 | |

| | | | |
|--------------------------|--|--------------------------|-------------------|
| 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) 04/15/09 | December 31, 2008 |

SUBSTATIONS (continued)

| VOLTAGE (In Mva) | | | | | |
|------------------|---------------------------------|-------------------------|---------|-----------|----------|
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 841 | PENNFIELD - PENNFIELD TWP | Distrib Unattended | 46 | 8.72 | |
| 842 | PENTWATER - PENTWATER TWP | Distrib Unattended | 46 | 12.47 | |
| 843 | PERRY - PERRY TWP | Distrib Unattended | 46 | 8.32 | |
| 844 | PETTIS ROAD - ADA TWP | Distrib Unattended | 138 | 24.9 | |
| 845 | PEWAMO - DALLAS TWP | Distrib Unattended | 46 | 12 | |
| 846 | PHILLIPS - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 847 | PHILLIPS - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 848 | PICKEREL - PAVILION TWP | Distrib Unattended | 46 | 8.32 | |
| 849 | PIERSON - PIERSON | Distrib Unattended | 46 | 8.32 | |
| 850 | PIGEON LAKE - PORT SHELDON TWP | Distrib Unattended | 46 | 8.32 | |
| 851 | PINCONNING - PINCONNING TWP | Distrib Unattended | 46 | 8.32 | |
| 852 | PINE RIVER - ARCADEA TWP | Distrib Unattended | 46 | 8.32 | |
| 853 | PINGREE - Allendale | HV Distrib Unattend | 138 | 46 | 7.2 |
| 854 | PISTON RING - SPARTA TWP | Distrib Unattended | 138 | 8.32 | |
| 855 | PISTON RING - SPARTA TWP | Distrib Unattended | 46 | 8.32 | |
| 856 | PITCHER - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 857 | PITCHER - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 858 | PITTSFORD - PITTSFORD TWP | Distrib Unattended | 46 | 24.9 | |
| 859 | PLAINFIELD - PLAINFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 860 | PLAINWELL - GUN PLAIN TWP | Distrib Unattended | 46 | 8.32 | |
| 861 | PORT CALCITE - ROGERS TWP | Distrib Unattended | 138 | 13.8 | |
| 862 | PORT CALCITE - ROGERS TWP | Distrib Unattended | 138 | 13.8 | |
| 863 | PORT SHELDON - PORT SHELDON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 864 | PORTAGE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 865 | PORTAGE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 866 | PORTER - GRAND BLANC TWP | Distrib Unattended | 138 | 8.32 | |
| 867 | PORTSMOUTH - BLUMFIELD TWP | Distrib Unattended | 138 | 24.9 | |
| 868 | POTTER - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 869 | POTTER - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 870 | POTTERVILLE - BENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 871 | PRESCOTT - RICHLAND TWP | Distrib Unattended | 46 | 11 | |
| 872 | PRICE ROAD - LINCOLN | Distrib Unattended | 138 | 26.19 | |
| 873 | PRINCETON - EMMET TWP | Distrib Unattended | 46 | 8.32 | |
| 874 | PULLMAN - LEE TWP | Distrib Unattended | 46 | 8.32 | |
| 875 | QUINCY - QUINCY TWP | Distrib Unattended | 46 | 8.32 | |
| 876 | RACE STREET - GRAND RAPIDS | HV Distrib Unattend | 138 | 46 | 13.8 |
| 877 | RACE STREET - GRAND RAPIDS | HV Distrib Unattend | 138 | 46 | 7.2 |
| 878 | RAISIN - RAISIN TWP | HV Distrib Unattend | 138 | 46 | |
| 879 | RAMONA - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 880 | RANGER LAKE - PLAINFIELD 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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) | | |
| 7 | 1 | | | | | 841 | |
| 3 | 1 | | | | | 842 | |
| 13 | 1 | | | | | 843 | |
| 13 | 1 | | | | | 844 | |
| 6 | 1 | | | | | 845 | |
| 13 | 1 | | | | | 846 | |
| 13 | 1 | | | | | 847 | |
| 5 | 1 | | | | | 848 | |
| 6 | 1 | | | | | 849 | |
| 13 | 1 | | | | | 850 | |
| 7 | 1 | | | | | 851 | |
| 13 | 1 | | | | | 852 | |
| 50 | 1 | | | | | 853 | |
| 20 | 1 | | | | | 854 | |
| 13 | 1 | | | | | 855 | |
| 6 | 1 | | | | | 856 | |
| 6 | 1 | | | | | 857 | |
| 6 | 1 | | | | | 858 | |
| 13 | 1 | | | | | 859 | |
| 13 | 1 | | | | | 860 | |
| 10 | 1 | | | | | 861 | |
| 10 | 1 | | | | | 862 | |
| 50 | 1 | | | | | 863 | |
| 13 | 1 | | | | | 864 | |
| 13 | 1 | | | | | 865 | |
| 13 | 1 | | | | | 866 | |
| 10 | 1 | | | | | 867 | |
| 20 | 1 | | | | | 868 | |
| 20 | 1 | | | | | 869 | |
| 13 | 1 | | | | | 870 | |
| 6 | 1 | | | | | 871 | |
| 13 | 1 | | | | | 872 | |
| 13 | 1 | | | | | 873 | |
| 5 | 1 | | | | | 874 | |
| 13 | 1 | | | | | 875 | |
| 100 | 1 | | | | | 876 | |
| 100 | 1 | | | | | 877 | |
| 50 | 1 | | | | | 878 | |
| 20 | 1 | | | | | 879 | |
| 6 | 1 | | | | | 880 | |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-------------------|----------|
| Name of Respondent | | This Report Is: | Date of Report | Year of Report | |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | December 31, 2008 | |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 881 | RANKIN - MUNDY TWP | Distrib Unattended | 46 | 8.32 | |
| 882 | RANSOM - JAMESTOWN TWP | HV Distrib Unattend | 138 | 46 | 4. |
| 883 | RAVENNA - RAVENNA TWP | Distrib Unattended | 46 | 8.32 | |
| 884 | RAVENNA - RAVENNA TWP | Distrib Unattended | 46 | 12.47 | |
| 885 | RAVINE - KALAMAZOO | Distrib Unattended | 46 | 8.32 | |
| 886 | READING - READING TWP | Distrib Unattended | 46 | 8.32 | |
| 887 | RED ARROW - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 888 | RED ARROW - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 889 | RED CEDAR - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 890 | REED CITY - ALGOMA TWP | Distrib Unattended | 46 | 8.32 | |
| 891 | REED CITY - ALGOMA TWP | Distrib Unattended | 46 | 8.32 | |
| 892 | REMUS - WHEATLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 893 | REMUS - WHEATLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 894 | RENTON - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 895 | REYNOLDS - SUMMIT TWP | Distrib Unattended | 46 | 24.9 | |
| 896 | RICE CREEK - SHERIDAN TWP | HV Distrib Unattend | 138 | 46 | 4. |
| 897 | RICHLAND - RICHLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 898 | RIGA - RIGA TWP | Distrib Unattended | 46 | 12.47 | |
| 899 | RIGGSVILLE - IVERNESS TWP | HV Distrib Unattend | 140 | 48 | 4. |
| 900 | RIGGSVILLE - IVERNESS TWP | HV Distrib Unattend | 140 | 48 | 4. |
| 901 | RIGGSVILLE - IVERNESS TWP | HV Distrib Unattend | 138 | 46 | 4. |
| 902 | RIVERDALE - SUMNER TWP | Distrib Unattended | 46 | 11 | |
| 903 | RIVERTOWN - WYOMING TWP | Distrib Unattended | 138 | 12.47 | |
| 904 | RIVERTOWN - WYOMING TWP | Distrib Unattended | 138 | 12.47 | |
| 905 | RIVERVIEW - KALAMAZOO | HV Distrib Unattend | 138 | 46 | 4. |
| 906 | RIVERVIEW - KALAMAZOO | HV Distrib Unattend | 138 | 46 | 4. |
| 907 | RIX ROAD - OSHTEMO TWP | Distrib Unattended | 46 | 8.32 | |
| 908 | RIX ROAD - OSHTEMO TWP | Distrib Unattended | 46 | 8.32 | |
| 909 | ROBERTS STREET - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 910 | ROCKFORD - ALGOMA TWP | Distrib Unattended | 46 | 8.32 | |
| 911 | ROCKFORD - ALGOMA TWP | Distrib Unattended | 46 | 24.9 | |
| 912 | RODNEY - COLFAX TWP | Distrib Unattended | 46 | 24.9 | |
| 913 | ROEDEL ROAD - FRANKENMUTH TWP | Distrib Unattended | 138 | 8.32 | |
| 914 | ROGUE RIVER - PLAINFIELD TWP | Distrib Unattended | 138 | 24.9 | |
| 915 | ROSCOMMON - HIGGINS TWP | Distrib Unattended | 46 | 24.9 | |
| 916 | ROSE CITY - CUMMING TWP | Distrib Unattended | 46 | 8.32 | |
| 917 | ROSEBUSH - ISABELLA TWP | Distrib Unattended | 46 | 8.32 | |
| 918 | ROSEWOOD - GEORGETOWN TWP | Distrib Unattended | 46 | 12.47 | |
| 919 | ROSEWOOD - GEORGETOWN TWP | Distrib Unattended | 46 | 12.47 | |
| 920 | ROTHBURY - GRANT TWP | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| SUBSTATIONS (Continued) | | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. | |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | | |
| 13 | 1 | | | | | 881 | |
| 100 | 1 | | | | | 882 | |
| 13 | 1 | | | | | 883 | |
| 5 | 1 | | | | | 884 | |
| 13 | 1 | | | | | 885 | |
| 6 | 1 | | | | | 886 | |
| 13 | 1 | | | | | 887 | |
| 14 | 1 | | | | | 888 | |
| 7 | 1 | | | | | 889 | |
| 13 | 1 | | | | | 890 | |
| 7 | 1 | | | | | 891 | |
| 6 | 1 | | | | | 892 | |
| 5 | 1 | | | | | 893 | |
| 3 | 1 | | | | | 894 | |
| 7 | 1 | | | | | 895 | |
| 40 | 1 | | | | | 896 | |
| 7 | 1 | | | | | 897 | |
| 3 | 1 | | | | | 898 | |
| 20 | 1 | | | | | 899 | |
| 20 | 1 | | | | | 900 | |
| 40 | 1 | | | | | 901 | |
| 7 | 1 | | | | | 902 | |
| 20 | 1 | | | | | 903 | |
| 20 | 1 | | | | | 904 | |
| 100 | 1 | | | | | 905 | |
| 100 | 1 | | | | | 906 | |
| 6 | 1 | | | | | 907 | |
| 6 | 1 | | | | | 908 | |
| 20 | 1 | | | | | 909 | |
| 13 | 1 | | | | | 910 | |
| 20 | 1 | | | | | 911 | |
| 13 | 1 | | | | | 912 | |
| 13 | 1 | | | | | 913 | |
| 20 | 1 | | | | | 914 | |
| 5 | 1 | | | | | 915 | |
| 6 | 1 | | | | | 916 | |
| 6 | 1 | | | | | 917 | |
| 13 | 1 | | | | | 918 | |
| 13 | 1 | | | | | 919 | |
| 3 | 1 | | | | | 920 | |

| | | | | | |
|--------------------------|---------------------------------|---|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 921 | ROTHBURY - GRANT TWP | Distrib Unattended | 46 | 12.47 | |
| 922 | ROUND LAKE - LIBERTY | Distrib Unattended | 46 | 8.32 | |
| 923 | RUSSELLVILLE - RICHFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 924 | RUTLAND - RUTLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 925 | SAGINAW RIVER - ZILWAUKEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 926 | SAGINAW RIVER - ZILWAUKEE TWP | HV Distrib Unattend | 138 | 24.9 | 4.8 |
| 927 | SAGINAW ST - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 928 | SAGINAW ST - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 929 | SALEM - SALEM TWP | Distrib Unattended | 46 | 8.32 | |
| 930 | SALZBURG - BANGOR TWP | Distrib Unattended | 46 | 8.32 | |
| 931 | SAMARIA - BEDFORD TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 932 | SAMARIA - BEDFORD TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 933 | SANDERSON - EUREKA TWP | Distrib Unattended | 138 | 24.9 | |
| 934 | SANDERSON - EUREKA TWP | Distrib Unattended | 138 | 24.9 | |
| 935 | SANFORD DAM - JEROME TWP | Distrib Unattended | 46 | 4.16 | |
| 936 | SANFORD DAM - JEROME TWP | Distrib Unattended | 46 | 8.32 | |
| 937 | SARANAC - BOSTON TWP | Distrib Unattended | 46 | 8.32 | |
| 938 | SARANAC - BOSTON TWP | Distrib Unattended | 46 | 8.32 | |
| 939 | SARANAC - BOSTON TWP | Distrib Unattended | 46 | 8.32 | |
| 940 | SAUGATUCK - SAUGATUCK TWP | Distrib Unattended | 46 | 8.32 | |
| 941 | SAUGATUCK - SAUGATUCK TWP | Distrib Unattended | 46 | 8.32 | |
| 942 | SAVIDGE - SPRING LAKE TWP | Distrib Unattended | 138 | 12.47 | |
| 943 | SCHUSS MOUNTAIN - CUSTER TWP | Distrib Unattended | 46 | 12.47 | |
| 944 | SCIPPIO - SCIPPIO TWP | Distrib Unattended | 46 | 8.32 | |
| 945 | SCOTT LAKE - LEE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 946 | SCOTTS - CLIMAX TWP | Distrib Unattended | 46 | 8.32 | |
| 947 | SCOTTVILLE - AMBER TWP | Distrib Unattended | 46 | 24.9 | |
| 948 | SECORD DAM - SECORD TWP | Distrib Unattended | 46 | 2.4 | |
| 949 | SEIDEL - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 950 | SHAFFER - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 951 | SHAFFER - PARIS TWP | Distrib Unattended | 46 | 12.47 | |
| 952 | SHAKER - SPRING LAKE TWP | Distrib Unattended | 46 | 0.48 | |
| 953 | SHAKER - SPRING LAKE TWP | Distrib Unattended | 46 | 0.48 | |
| 954 | SHAKER - SPRING LAKE TWP | Distrib Unattended | 46 | 0.48 | |
| 955 | SHAPECO - GRAND HAVEN TWP | Distrib Unattended | 46 | 8.32 | |
| 956 | SHATTUCK - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 957 | SHELBY - ARCADEA TWP | Distrib Unattended | 46 | 12.47 | |
| 958 | SHEPHERD - COE TWP | Distrib Unattended | 46 | 8.32 | |
| 959 | SHERIDAN - FAIRPLAIN TWP | Distrib Unattended | 46 | 8.32 | |
| 960 | SHERMAN - WILBER 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 921 | |
| 3 | 1 | | | | | 922 | |
| 10 | 1 | | | | | 923 | |
| 13 | 1 | | | | | 924 | |
| 30 | 1 | | | | | 925 | |
| 38 | 1 | | | | | 926 | |
| 20 | 1 | | | | | 927 | |
| 20 | 1 | | | | | 928 | |
| 13 | 1 | | | | | 929 | |
| 5 | 1 | | | | | 930 | |
| 40 | 1 | | | | | 931 | |
| 38 | 1 | | | | | 932 | |
| 13 | 1 | | | | | 933 | |
| 20 | 1 | | | | | 934 | |
| 5 | 1 | | | | | 935 | |
| 6 | 1 | | | | | 936 | |
| 3 | 1 | | | | | 937 | |
| 3 | 1 | | | | | 938 | |
| 6 | 1 | | | | | 939 | |
| 13 | 1 | | | | | 940 | |
| 6 | 1 | | | | | 941 | |
| 13 | 1 | | | | | 942 | |
| 6 | 1 | | | | | 943 | |
| 3 | 1 | | | | | 944 | |
| 40 | 1 | | | | | 945 | |
| 6 | 1 | | | | | 946 | |
| 7 | 1 | | | | | 947 | |
| 2 | 1 | | | | | 948 | |
| 13 | 1 | | | | | 949 | |
| 20 | 1 | | | | | 950 | |
| 30 | 1 | | | | | 951 | |
| 1 | 1 | | | | | 952 | |
| 1 | 1 | | | | | 953 | |
| 1 | 1 | | | | | 954 | |
| 3 | 1 | | | | | 955 | |
| 20 | 1 | | | | | 956 | |
| 6 | 1 | | | | | 957 | |
| 7 | 1 | | | | | 958 | |
| 6 | 1 | | | | | 959 | |
| 2 | 1 | | | | | 960 | |

| | | | | | |
|--|---------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 961 | SHIELDS - SWAN CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 962 | SILVER LAKE - GARFIELD TWP | Distrib Unattended | 46 | 12.47 | |
| 963 | SIMMONS - WEST BRANCH TWP | Distrib Unattended | 138 | 24.9 | |
| 964 | SIMPSON - MENDON TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 965 | SINCLAIR - GRAND RAPIDS | Distrib Unattended | 138 | 12.47 | |
| 966 | SINCLAIR - GRAND RAPIDS | Distrib Unattended | 138 | 12.47 | |
| 967 | SKYLARK - GRAND BLANC TWP | Distrib Unattended | 46 | 8.72 | |
| 968 | SKYLARK - GRAND BLANC TWP | Distrib Unattended | 46 | 8.32 | |
| 969 | SLOAN - FLINT | Distrib Unattended | 46 | 8.32 | |
| 970 | SMALLWOOD DAM - HAY TWP | Distrib Unattended | 46 | 8.32 | |
| 971 | SMALLWOOD DAM - HAY TWP | Distrib Unattended | 8 | 2.4 | |
| 972 | SMALLWOOD DAM - HAY TWP | Distrib Unattended | 8 | 2.4 | |
| 973 | SMALLWOOD DAM - HAY TWP | Distrib Unattended | 8 | 2.4 | |
| 974 | SOLVAY - MADISON TWP | Distrib Unattended | 138 | 24.9 | |
| 975 | SONOMA - BATTLE CREEK | HV Distrib Unattend | 138 | 46 | 4.8 |
| 976 | SOUTH WASHINGTON - SAGINAW TWP | Distrib Unattended | 46 | 8.32 | |
| 977 | SPARES, M&S 22 - ALMA | | 46 | 8.32 | |
| 978 | SPARES, M&S 22 - ALMA | | 46 | 24.94 | |
| 979 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | |
| 980 | SPARES, M&S 22 - ALMA | | 138 | 24.9 | |
| 981 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | |
| 982 | SPARES, M&S 22 - ALMA | | 138 | 8.32 | |
| 983 | SPARES, M&S 22 - ALMA | | 46 | 24.94 | |
| 984 | SPARES, M&S 22 - ALMA | | 138 | 8.32 | |
| 985 | SPARES, M&S 22 - ALMA | | 138 | 13.8 | |
| 986 | SPARES, M&S 22 - ALMA | | 138 | 12.47 | |
| 987 | SPARES, M&S 22 - ALMA | | 138 | 24.94 | |
| 988 | SPARES, M&S 22 - ALMA | | 45 | 8.72 | |
| 989 | SPARES, M&S 22 - ALMA | | 46 | 13.09 | |
| 990 | SPARES, M&S 22 - ALMA | | 46 | 24.9 | |
| 991 | SPARES, M&S 22 - ALMA | | 46 | 8.32 | |
| 992 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | |
| 993 | SPARES, M&S 22 - ALMA | | 46 | 8.32 | |
| 994 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | |
| 995 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | |
| 996 | SPARES, M&S 22 - ALMA | | 46 | 4.36 | |
| 997 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | |
| 998 | SPARES, M&S 22 - ALMA | | 46 | 8.32 | |
| 999 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | |
| 1000 | SPARES, M&S 22 - ALMA | | 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| SUBSTATIONS (Continued) | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | |
| 13 | 1 | | | | | 961 |
| 13 | 1 | | | | | 962 |
| 14 | 1 | | | | | 963 |
| 38 | 1 | | | | | 964 |
| 50 | 1 | | | | | 965 |
| 50 | 1 | | | | | 966 |
| 20 | 1 | | | | | 967 |
| 13 | 1 | | | | | 968 |
| 13 | 1 | | | | | 969 |
| 3 | 1 | | | | | 970 |
| 0 | 1 | | | | | 971 |
| 1 | 1 | | | | | 972 |
| 1 | 1 | | | | | 973 |
| 13 | 1 | | | | | 974 |
| 50 | 1 | | | | | 975 |
| 13 | 1 | | | | | 976 |
| | | 1 | | | | 977 |
| | | 1 | | | | 978 |
| | | 1 | | | | 979 |
| | | 1 | | | | 980 |
| | | 1 | | | | 981 |
| | | 1 | | | | 982 |
| | | 1 | | | | 983 |
| | | 1 | | | | 984 |
| | | 1 | | | | 985 |
| | | 1 | | | | 986 |
| | | 1 | | | | 987 |
| | | 1 | | | | 988 |
| | | 1 | | | | 989 |
| | | 1 | | | | 990 |
| | | 1 | | | | 991 |
| | | 1 | | | | 992 |
| | | 1 | | | | 993 |
| | | 1 | | | | 994 |
| | | 1 | | | | 995 |
| | | 1 | | | | 996 |
| | | 1 | | | | 997 |
| | | 1 | | | | 998 |
| | | 1 | | | | 999 |
| | | 1 | | | | 1,000 |

| | | | | | | | |
|--|---------------------------------|---|---------|--|----------|-------------------------------------|--|
| 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) 04/15/09 | | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | | | |
| VOLTAGE (In Mva) | | | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary | | |
| | (a) | (b) | (c) | (d) | (e) | | |
| 1001 | SPARES, M&S 22 - ALMA | | 46 | 8.32 | | | |
| 1002 | SPARES, M&S 22 - ALMA | | 46 | 24.9 | | | |
| 1003 | SPARES, M&S 22 - ALMA | | 46 | 4.36 | | | |
| 1004 | SPARES, M&S 22 - ALMA | | 46 | 7.56 | | | |
| 1005 | SPARES, M&S 22 - ALMA | | 46 | 12 | | | |
| 1006 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | | | |
| 1007 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | | | |
| 1008 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | | | |
| 1009 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | | | |
| 1010 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | | | |
| 1011 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | | | |
| 1012 | SPARES, M&S 22 - ALMA | | 46 | 12.47 | | | |
| 1013 | SPARES, M&S 22 - ALMA | | 46 | 13.8 | | | |
| 1014 | SPARES, M&S 22 - ALMA | | 138 | 13.8 | | | |
| 1015 | SPARES, M&S 22 - ALMA | | 138 | 12.47 | | | |
| 1016 | SPARES, M&S 22 - ALMA | | 138 | 13.8 | | | |
| 1017 | SPARES, M&S 22 - ALMA | | 138 | 12.47 | | | |
| 1018 | SPARES, M&S 22 - ALMA | | 138 | 8.32 | | | |
| 1019 | SPARES, M&S 22 - ALMA | | 138 | 24.9 | | | |
| 1020 | SPARES, M&S 22 - ALMA | | 138 | 12.47 | | | |
| 1021 | SPARES, M&S 22 - ALMA | | 138 | 12.47 | | | |
| 1022 | SPARES, M&S 22 - ALMA | | 138 | 24.9 | | | |
| 1023 | SPAULDING - ADA TWP | HV Distrib Unattend | 138 | 46 | 4.8 | | |
| 1024 | SPICEBUSH - LEE TWP | Distrib Unattended | 46 | 24.9 | | | |
| 1025 | SPRING ARBOR - SPRING ARBOR TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1026 | SPRING DRIVE - BROOKS TWP | Distrib Unattended | 46 | 24.9 | | | |
| 1027 | SPRING LAKE - SPRING LAKE TWP | Distrib Unattended | 46 | 12.47 | | | |
| 1028 | SPRINGFIELD - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1029 | SPRINGPORT - SPRINGPORT TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1030 | SPRINKLE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1031 | SPRINKLE - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1032 | SPRUCE ROAD - ALCONA TWP | Distrib Unattended | 138 | 24.9 | | | |
| 1033 | SQUIRE HILL - FLINT | Distrib Unattended | 46 | 8.32 | | | |
| 1034 | SQUIRES - ALLEN TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1035 | ST. CHARLES - ST CHARLES TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1036 | ST. HELEN - AU SABLE TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1037 | ST. JOHNS - BINGHAM TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1038 | ST. JOHNS - BINGHAM TWP | Distrib Unattended | 46 | 8.32 | | | |
| 1039 | STACEY - CLAYTON TWP | Distrib Unattended | 138 | 24.9 | | | |
| 1040 | STADIUM - KALAMAZOO | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | | | 1,001 | |
| | | | 1 | | | 1,002 | |
| | | | 1 | | | 1,003 | |
| | | | 1 | | | 1,004 | |
| | | | 1 | | | 1,005 | |
| | | | 1 | | | 1,006 | |
| | | | 1 | | | 1,007 | |
| | | | 1 | | | 1,008 | |
| | | | 1 | | | 1,009 | |
| | | | 1 | | | 1,010 | |
| | | | 1 | | | 1,011 | |
| | | | 1 | | | 1,012 | |
| | | | 1 | | | 1,013 | |
| | | | 1 | | | 1,014 | |
| | | | 1 | | | 1,015 | |
| | | | 1 | | | 1,016 | |
| | | | 1 | | | 1,017 | |
| | | | 1 | | | 1,018 | |
| | | | 1 | | | 1,019 | |
| | | | 1 | | | 1,020 | |
| | | | 1 | | | 1,021 | |
| | | | 1 | | | 1,022 | |
| 100 | 1 | | | | | 1,023 | |
| 5 | 1 | | | | | 1,024 | |
| 13 | 1 | | | | | 1,025 | |
| 13 | 1 | | | | | 1,026 | |
| 13 | 1 | | | | | 1,027 | |
| 13 | 1 | | | | | 1,028 | |
| 6 | 1 | | | | | 1,029 | |
| 13 | 1 | | | | | 1,030 | |
| 13 | 1 | | | | | 1,031 | |
| 6 | 1 | | | | | 1,032 | |
| 13 | 1 | | | | | 1,033 | |
| 7 | 1 | | | | | 1,034 | |
| 6 | 1 | | | | | 1,035 | |
| 5 | 1 | | | | | 1,036 | |
| 6 | 1 | | | | | 1,037 | |
| 6 | 1 | | | | | 1,038 | |
| 13 | 1 | | | | | 1,039 | |
| 9 | 1 | | | | | 1,040 | |

| | | | | | |
|--------------------------|---------------------------------|--------------------------|----------------|-----------|-------------------|
| Name of Respondent | | This Report Is: | Date of Report | | Year of Report |
| Consumers Energy Company | | (1) [X] An Original | (Mo, Da, Yr) | | December 31, 2008 |
| | | (2) [] A Resubmission | 04/15/09 | | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1041 | STANDALE - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 1042 | STANDALE - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 1043 | STANDISH - STANDISH TWP | Distrib Unattended | 46 | 8.32 | |
| 1044 | STANLEY - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 1045 | STANTON - EVERGREEN TWP | Distrib Unattended | 46 | 8.32 | |
| 1046 | STANTON - EVERGREEN TWP | Distrib Unattended | 46 | 8.32 | |
| 1047 | STARKS - HOMER TWP | Distrib Unattended | 46 | 8.32 | |
| 1048 | STATE STREET - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 1049 | STEEL DRIVE - FENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 1050 | STEEL DRIVE - FENTON TWP | Distrib Unattended | 46 | 8.32 | |
| 1051 | STERNS ROAD - ERIE TWP | Distrib Unattended | 46 | 12.47 | |
| 1052 | STEVENS - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 1053 | STOCKBRIDGE - STOCKBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 1054 | STONEGATE - GRAND RAPIDS | Distrib Unattended | 138 | 12.47 | |
| 1055 | STONEGATE - GRAND RAPIDS | Distrib Unattended | 138 | 12.47 | |
| 1056 | STOVER - KEARNEY TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1057 | STRONACH - STRONACH TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1058 | SUMMERTON - CHIPPEWA TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 1059 | SUMMERTON - CHIPPEWA TWP | HV Distrib Unattend | 138 | 46 | 7.2 |
| 1060 | SUMMIT - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 1061 | SUNFIELD - SUNFIELD TWP | Distrib Unattended | 46 | 8.72 | |
| 1062 | SUNFIELD - SUNFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 1063 | SURREY - SURREY TWP | Distrib Unattended | 46 | 24.9 | |
| 1064 | SUTTONS BAY - SUTTONS BAY TWP | Distrib Unattended | 46 | 12.47 | |
| 1065 | SWAN CREEK - CHESHIRE TWP | Distrib Unattended | 46 | 8.32 | |
| 1066 | SWARTZ CREEK - GAINES TWP | Distrib Unattended | 46 | 8.32 | |
| 1067 | SYLVAN - SYLVAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1068 | TALLMAN - EAGLE TWP | Distrib Unattended | 138 | 24.9 | |
| 1069 | TAMARACK - CATO TWP | Distrib Unattended | 46 | 12 | |
| 1070 | TANIUM - MONTAGUE TWP | Distrib Unattended | 46 | 12.47 | |
| 1071 | TAWAS - BALDWIN TWP | Distrib Unattended | 46 | 8.32 | |
| 1072 | TAWAS - BALDWIN TWP | Distrib Unattended | 46 | 8.32 | |
| 1073 | TECUMSEH - TECUMSEH TWP | Distrib Unattended | 46 | 12.47 | |
| 1074 | TECUMSEH - TECUMSEH TWP | Distrib Unattended | 46 | 12.47 | |
| 1075 | TEFT ROAD - SWAN CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 1076 | TEKONSHA - TEKONSHA TWP | Distrib Unattended | 46 | 8.32 | |
| 1077 | TEKONSHA - TEKONSHA TWP | Distrib Unattended | 46 | 8.32 | |
| 1078 | TEMPERANCE - BEDFORD TWP | Distrib Unattended | 46 | 12.47 | |
| 1079 | TERRACE - MUSKEGON | Distrib Unattended | 46 | 12.47 | |
| 1080 | TEXAS - TEXAS 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| SUBSTATIONS (Continued) | | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. | |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | | |
| 13 | 1 | | | | | 1,041 | |
| 13 | 1 | | | | | 1,042 | |
| 13 | 1 | | | | | 1,043 | |
| 13 | 1 | | | | | 1,044 | |
| 3 | 1 | | | | | 1,045 | |
| 3 | 1 | | | | | 1,046 | |
| 7 | 1 | | | | | 1,047 | |
| 20 | 1 | | | | | 1,048 | |
| 13 | 1 | | | | | 1,049 | |
| 13 | 1 | | | | | 1,050 | |
| 14 | 1 | | | | | 1,051 | |
| 14 | 1 | | | | | 1,052 | |
| 13 | 1 | | | | | 1,053 | |
| 20 | 1 | | | | | 1,054 | |
| 20 | 1 | | | | | 1,055 | |
| 19 | 1 | | | | | 1,056 | |
| 40 | 1 | | | | | 1,057 | |
| 100 | 1 | | | | | 1,058 | |
| 100 | 1 | | | | | 1,059 | |
| 13 | 1 | | | | | 1,060 | |
| 3 | 1 | | | | | 1,061 | |
| 3 | 1 | | | | | 1,062 | |
| 6 | 1 | | | | | 1,063 | |
| 6 | 1 | | | | | 1,064 | |
| 3 | 1 | | | | | 1,065 | |
| 13 | 1 | | | | | 1,066 | |
| 13 | 1 | | | | | 1,067 | |
| 14 | 1 | | | | | 1,068 | |
| 6 | 1 | | | | | 1,069 | |
| 13 | 1 | | | | | 1,070 | |
| 3 | 1 | | | | | 1,071 | |
| 3 | 1 | | | | | 1,072 | |
| 13 | 1 | | | | | 1,073 | |
| 6 | 1 | | | | | 1,074 | |
| 13 | 1 | | | | | 1,075 | |
| 2 | 1 | | | | | 1,076 | |
| 3 | 1 | | | | | 1,077 | |
| 13 | 1 | | | | | 1,078 | |
| 10 | 1 | | | | | 1,079 | |
| 13 | 1 | | | | | 1,080 | |

| | | | | | |
|--------------------------|--|---|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1081 | THAYER - SAGINAW | Distrib Unattended | 46 | 8.32 | |
| 1082 | THIRTY-THIRD STREET GENERATING - WYOMING | Generation & HV Dist | 13 | 4.8 | |
| 1083 | THOMAS - THOMAS TWP | Distrib Unattended | 46 | 8.32 | |
| 1084 | THOMPSON ROAD - CAMPBELL TWP | Distrib Unattended | 138 | 46 | 7.2 |
| 1085 | THORNAPPLE - ADA TWP | Distrib Unattended | 46 | 8.32 | |
| 1086 | THORNAPPLE - ADA TWP | Distrib Unattended | 46 | 8.32 | |
| 1087 | TIHART - MERIDIAN TWP | HV Distrib Unattend | 138 | 46 | |
| 1088 | TIHART - MERIDIAN TWP | HV Distrib Unattend | 138 | 46 | |
| 1089 | TINSMAN - HOLLY TWP | Distrib Unattended | 138 | 8.32 | |
| 1090 | TITUS LAKE - WAYLAND TWP | Distrib Unattended | 138 | 8.32 | |
| 1091 | TOWN LINE - MONITOR TWP | Distrib Unattended | 46 | 8.32 | |
| 1092 | TRAVIS - COOPER TWP | Distrib Unattended | 46 | 8.32 | |
| 1093 | TROWBRIDGE - TROWBRIDGE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1094 | TRUFANT - MAPLE VALLEY TWP | Distrib Unattended | 46 | 8.32 | |
| 1095 | TRUFANT - MAPLE VALLEY TWP | Distrib Unattended | 46 | 8.32 | |
| 1096 | TUCKER - HOLLY TWP | Distrib Unattended | 46 | 8.32 | |
| 1097 | TUSTIN - BURDELL TWP | Distrib Unattended | 46 | 24.9 | |
| 1098 | TWELFTH STREET - PORTAGE TWP | Distrib Unattended | 138 | 8.32 | |
| 1099 | TWILIGHT - COMSTOCK TWP | Distrib Unattended | 138 | 8.32 | |
| 1100 | TWIN LAKE - DALTON TWP | Distrib Unattended | 46 | 8.32 | |
| 1101 | TWINING - TURNER TWP | HV Distrib Unattend | 138 | 46 | |
| 1102 | TWINING - TURNER TWP | HV Distrib Unattend | 138 | 46 | |
| 1103 | TWINING - TURNER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1104 | TWINING - TURNER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1105 | ULMER - BIRCH RUN TWP | Distrib Unattended | 46 | 8.32 | |
| 1106 | UNION CITY - BURLINGTON TWP | Distrib Unattended | 46 | 12.47 | |
| 1107 | UNION CITY - BURLINGTON TWP | Distrib Unattended | 46 | 12.47 | |
| 1108 | UNION CITY - BURLINGTON TWP | Distrib Unattended | 46 | 12.47 | |
| 1109 | UPTON - DELTA TWP | Distrib Unattended | 46 | 8.32 | |
| 1110 | VAN ATTA - MERIDIAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1111 | VAN BUREN - BLENDON TWP | Distrib Unattended | 138 | 12.47 | |
| 1112 | VANDERBILT - CORWITH TWP | Distrib Unattended | 138 | 13.2 | |
| 1113 | VANDERCOOK LAKE - SUMMIT TWP | Distrib Unattended | 46 | 8.32 | |
| 1114 | VENICE - VENICE TWP | Distrib Unattended | 46 | 8.32 | |
| 1115 | VENICE - VENICE TWP | Distrib Unattended | 46 | 8.32 | |
| 1116 | VENICE - VENICE TWP | Distrib Unattended | 46 | 8.32 | |
| 1117 | VERNON - VERNON | Distrib Unattended | 138 | 46 | 4.8 |
| 1118 | VERONA - PENNFIELD TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1119 | VERONA - PENNFIELD TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1120 | VEVAY - VEVAY TWP | HV Distrib Unattend | 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) 04/15/09 | | Year of Report December 31, 2008 | |
|---|--|---|---|--|-----------------------------------|-------------------------------------|--|
| 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 | 1 | | | | | 1,081 | |
| 3 | 1 | | | | | 1,082 | |
| 10 | 1 | | | | | 1,083 | |
| 50 | 1 | | | | | 1,084 | |
| 6 | 1 | | | | | 1,085 | |
| 6 | 1 | | | | | 1,086 | |
| 50 | 1 | | | | | 1,087 | |
| 50 | 1 | | | | | 1,088 | |
| 13 | 1 | | | | | 1,089 | |
| 10 | 1 | | | | | 1,090 | |
| 5 | 1 | | | | | 1,091 | |
| 6 | 1 | | | | | 1,092 | |
| 20 | 1 | | | | | 1,093 | |
| 6 | 1 | | | | | 1,094 | |
| 6 | 1 | | | | | 1,095 | |
| 13 | 1 | | | | | 1,096 | |
| 6 | 1 | | | | | 1,097 | |
| 13 | 1 | | | | | 1,098 | |
| 20 | 1 | | | | | 1,099 | |
| 6 | 1 | | | | | 1,100 | |
| 5 | 1 | | | | | 1,101 | |
| 5 | 1 | | | | | 1,102 | |
| 5 | 1 | | | | | 1,103 | |
| 20 | 1 | | | | | 1,104 | |
| 13 | 1 | | | | | 1,105 | |
| 1 | 1 | | | | | 1,106 | |
| 1 | 1 | | | | | 1,107 | |
| 1 | 1 | | | | | 1,108 | |
| 12 | 1 | | | | | 1,109 | |
| 20 | 1 | | | | | 1,110 | |
| 20 | 1 | | | | | 1,111 | |
| 6 | 1 | | | | | 1,112 | |
| 13 | 1 | | | | | 1,113 | |
| 1 | 1 | | | | | 1,114 | |
| 1 | 1 | | | | | 1,115 | |
| 1 | 1 | | | | | 1,116 | |
| 38 | 1 | | | | | 1,117 | |
| 100 | 1 | | | | | 1,118 | |
| 100 | 1 | | | | | 1,119 | |
| 40 | 1 | | | | | 1,120 | |

| | | | | | |
|--|---------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1121 | VILLAGE GREEN - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 1122 | VILLAGE GREEN - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 1123 | VIRGINIA PARK - LAKETOWN TWP | Distrib Unattended | 46 | 8.32 | |
| 1124 | VROOMAN - SUMMIT TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1125 | WACKERLY - LARKIN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1126 | WACKERLY - LARKIN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1127 | WAGER - GENESEE TWP | Distrib Unattended | 46 | 8.32 | |
| 1128 | WAKESHMA - WAKESHMA TWP | Distrib Unattended | 46 | 8.32 | |
| 1129 | WALDO - MIDLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 1130 | WALDRON - WRIGHT TWP | Distrib Unattended | 46 | 8.32 | |
| 1131 | WALKER - WALKER TWP | Distrib Unattended | 46 | 12.47 | |
| 1132 | WALLOON - BOYNE VALLEY TWP | Distrib Unattended | 46 | 12.47 | |
| 1133 | WALNUT - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 1134 | WALNUT - BURTON TWP | Distrib Unattended | 46 | 8.32 | |
| 1135 | WAMPLERS - CAMBRIDGE TWP | Distrib Unattended | 46 | 8.32 | |
| 1136 | WARNER - PRAIREVILLE TWP | Distrib Unattended | 138 | 13.8 | |
| 1137 | WARREN - WARREN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1138 | WASHINGTON - PERE MARQUETTE TWP | Distrib Unattended | 46 | 8.32 | |
| 1139 | WASHINGTON - PERE MARQUETTE TWP | Distrib Unattended | 46 | 8.32 | |
| 1140 | WASHINGTON - PERE MARQUETTE TWP | Distrib Unattended | 46 | 12.47 | |
| 1141 | WASHTENAW - CHELSEA TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1142 | WATERTOWN - DEWITT TWP | Distrib Unattended | 46 | 8.32 | |
| 1143 | WATKINS - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 1144 | WATKINS - BATTLE CREEK TWP | Distrib Unattended | 46 | 8.32 | |
| 1145 | WAYLAND - WAYLAND TWP | Distrib Unattended | 46 | 8.32 | |
| 1146 | WAYLAND - WAYLAND TWP | Distrib Unattended | 138 | 46 | 4.8 |
| 1147 | WEADOCK J C - HAMPTON TWP | Generation & HV Dist | 138 | 46 | 4.8 |
| 1148 | WEADOCK J C - HAMPTON TWP | Generation & HV Dist | 138 | 46 | 4.8 |
| 1149 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 12.47 | |
| 1150 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 12.47 | |
| 1151 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1152 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1153 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1154 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1155 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1156 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 24.9 |
| 1157 | WEALTHY STREET - WALKER TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1158 | WEBB ROAD - PLAINFIELD TWP | Distrib Unattended | 46 | 8.32 | |
| 1159 | WEBSTER - MT MORRIS TWP | Distrib Unattended | 46 | 8.32 | |
| 1160 | WEIDMAN - NOTTAWA 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| SUBSTATIONS (Continued) | | | | | | |
| Capacity of Substation (In Service) (In Mva) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
| | | | Type of Equipment (i) | Number of Units (j) | Total Capacity (In Mva) (k) | |
| 13 | 1 | | | | | 1,121 |
| 13 | 1 | | | | | 1,122 |
| 13 | 1 | | | | | 1,123 |
| 100 | 1 | | | | | 1,124 |
| 38 | 1 | | | | | 1,125 |
| 30 | 1 | | | | | 1,126 |
| 13 | 1 | | | | | 1,127 |
| 2 | 1 | | | | | 1,128 |
| 13 | 1 | | | | | 1,129 |
| 3 | 1 | | | | | 1,130 |
| 20 | 1 | | | | | 1,131 |
| 2 | 1 | | | | | 1,132 |
| 5 | 1 | | | | | 1,133 |
| 13 | 1 | | | | | 1,134 |
| 6 | 1 | | | | | 1,135 |
| 14 | 1 | | | | | 1,136 |
| 40 | 1 | | | | | 1,137 |
| 3 | 1 | | | | | 1,138 |
| 3 | 1 | | | | | 1,139 |
| 3 | 1 | | | | | 1,140 |
| 50 | 1 | | | | | 1,141 |
| 6 | 1 | | | | | 1,142 |
| 13 | 1 | | | | | 1,143 |
| 13 | 1 | | | | | 1,144 |
| 13 | 1 | | | | | 1,145 |
| 20 | 1 | | | | | 1,146 |
| 100 | 1 | | | | | 1,147 |
| 100 | 1 | | | | | 1,148 |
| 30 | 1 | | | | | 1,149 |
| 50 | 1 | | | | | 1,150 |
| 20 | 1 | | | | | 1,151 |
| 20 | 1 | | | | | 1,152 |
| 20 | 1 | | | | | 1,153 |
| 20 | 1 | | | | | 1,154 |
| 20 | 1 | | | | | 1,155 |
| 20 | 1 | | | | | 1,156 |
| 100 | 1 | | | | | 1,157 |
| 3 | 1 | | | | | 1,158 |
| 13 | 1 | | | | | 1,159 |
| 7 | 1 | | | | | 1,160 |

| | | | | | |
|--------------------------|---------------------------------|---|--------------------------|-------------------|----------|
| 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) 04/15/09 | December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line | | | | | |
| No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1161 | WEST BRANCH - WEST BRANCH TWP | Distrib Unattended | 46 | 8.32 | |
| 1162 | WEST BRANCH - WEST BRANCH TWP | Distrib Unattended | 46 | 8.32 | |
| 1163 | WEST FENTON - FENTON TWP | Distrib Unattended | 138 | 8.32 | |
| 1164 | WEST MAIN - OWOSSO TWP | Distrib Unattended | 46 | 8.32 | |
| 1165 | WEST RIVER - GRAND RAPIDS | Distrib Unattended | 46 | 12.47 | |
| 1166 | WEST ROAD - LANSING TWP | Distrib Unattended | 46 | 8.32 | |
| 1167 | WESTERN AVENUE - LAKETON TWP | Distrib Unattended | 46 | 12.47 | |
| 1168 | WESTERN AVENUE - LAKETON TWP | Distrib Unattended | 46 | 12.47 | |
| 1169 | WESTERN AVENUE - LAKETON TWP | Distrib Unattended | 46 | 12.47 | |
| 1170 | WESTERVELT - ZILWAUKEE TWP | Distrib Unattended | 46 | 8.32 | |
| 1171 | WESTPHALIA - WESTPHALIA TWP | Distrib Unattended | 46 | 8.32 | |
| 1172 | WESTWOOD - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1173 | WESTWOOD - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1174 | WEXFORD - HARING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1175 | WEXFORD - HARING TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1176 | WEXFORD - HARING TWP | HV Distrib Unattend | 138 | 46 | |
| 1177 | WEXFORD - HARING TWP | HV Distrib Unattend | 138 | 46 | |
| 1178 | WHITE CLOUD - EVERETT TWP | Distrib Unattended | 46 | 8.32 | |
| 1179 | WHITE LAKE - MONTAGUE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1180 | WHITE LAKE - MONTAGUE TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1181 | WHITEHALL - MONTAGUE TWP | Distrib Unattended | 46 | 8.32 | |
| 1182 | WHITEHALL - MONTAGUE TWP | Distrib Unattended | 46 | 12.47 | |
| 1183 | WHITEHALL - MONTAGUE TWP | Distrib Unattended | 46 | 12.47 | |
| 1184 | WHITING J R PLANT - ERIE TWP | Generation & HV Dist | 138 | 46 | 4.8 |
| 1185 | WHITTEMORE - GRANT TWP | Distrib Unattended | 138 | 24.9 | |
| 1186 | WHITTUM - EATON RAPIDS TWP | Distrib Unattended | 46 | 8.32 | |
| 1187 | WHITTUM - EATON RAPIDS TWP | Distrib Unattended | 46 | 24.9 | |
| 1188 | WILDER - ECKFORD TWP | Distrib Unattended | 46 | 8.32 | |
| 1189 | WILDWOOD - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1190 | WILDWOOD - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1191 | WILLARD - BIRCH RUN TWP | HV Distrib Unattend | 138 | 46 | 4.8 |
| 1192 | WILLIAMS - ALLEGAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1193 | WILLIAMS - ALLEGAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1194 | WILMOTT - OTSEGO TWP | Distrib Unattended | 46 | 8.32 | |
| 1195 | WINGATE - SHARON TWP | Distrib Unattended | 46 | 8.32 | |
| 1196 | WIRTZ ROAD - SECORD TWP | Distrib Unattended | 46 | 8.32 | |
| 1197 | WISNER - BLACKMAN TWP | Distrib Unattended | 46 | 8.32 | |
| 1198 | WITHEY LAKE - LOGAN | Distrib Unattended | 138 | 24.9 | |
| 1199 | WOOD STREET - FLINT | Distrib Unattended | 46 | 8.32 | |
| 1200 | WOODLAND - WOODLAND 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) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | | | | | 1,161 |
| 2 | 1 | | | | | 1,162 |
| 20 | 1 | | | | | 1,163 |
| 13 | 1 | | | | | 1,164 |
| 14 | 1 | | | | | 1,165 |
| 13 | 1 | | | | | 1,166 |
| 10 | 1 | | | | | 1,167 |
| 13 | 1 | | | | | 1,168 |
| 13 | 1 | | | | | 1,169 |
| 13 | 1 | | | | | 1,170 |
| 3 | 1 | | | | | 1,171 |
| 5 | 1 | | | | | 1,172 |
| 6 | 1 | | | | | 1,173 |
| 40 | 1 | | | | | 1,174 |
| 40 | 1 | | | | | 1,175 |
| | | 1 | | | | 1,176 |
| | | 1 | | | | 1,177 |
| 6 | 1 | | | | | 1,178 |
| 50 | 1 | | | | | 1,179 |
| 38 | 1 | | | | | 1,180 |
| 10 | 1 | | | | | 1,181 |
| 6 | 1 | | | | | 1,182 |
| 6 | 1 | | | | | 1,183 |
| 38 | 1 | | | | | 1,184 |
| 6 | 1 | | | | | 1,185 |
| 6 | 1 | | | | | 1,186 |
| 13 | 1 | | | | | 1,187 |
| 6 | 1 | | | | | 1,188 |
| 6 | 1 | | | | | 1,189 |
| 6 | 1 | | | | | 1,190 |
| 40 | 1 | | | | | 1,191 |
| 6 | 1 | | | | | 1,192 |
| 6 | 1 | | | | | 1,193 |
| 13 | 1 | | | | | 1,194 |
| 6 | 1 | | | | | 1,195 |
| 6 | 1 | | | | | 1,196 |
| 13 | 1 | | | | | 1,197 |
| 13 | 1 | | | | | 1,198 |
| 13 | 1 | | | | | 1,199 |
| 3 | 1 | | | | | 1,200 |

| | | | | | |
|--|--------------------------------------|---|--|-------------------------------------|----------|
| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
| SUBSTATIONS (continued) | | | | | |
| VOLTAGE (In Mva) | | | | | |
| Line No. | Name and Location of Substation | Character of Substation | Primary | Secondary | Tertiary |
| | (a) | (b) | (c) | (d) | (e) |
| 1201 | WOODWARD - SELMA TWP | Distrib Unattended | 46 | 24.9 | |
| 1202 | WYOMING PARK - WYOMING TWP | Distrib Unattended | 46 | 12.47 | |
| 1203 | YORKVILLE - ROSS TWP | Distrib Unattended | 46 | 8.32 | |
| 1204 | ZYLMAN - PORTAGE TWP | Distrib Unattended | 46 | 8.32 | |
| 1205 | | | | | |
| 1206 | SUBSTATIONS SERVING RESALE CUSTOMERS | | | | |
| 1207 | CHELSEA - SYLVAN TWP | Retail Distrib Unattended | 46 | 8.32 | |
| 1208 | EATON RAPIDS - EATON RAPIDS TWP | Retail Distrib Unattended | 46 | 8.32 | |
| 1209 | PROGRESS STREET - HILLMAN TWP | Retail Distrib Unattended | 138 | 12.47 | |
| 1210 | ST LOUIS - BETHANY TWP | Retail Distrib Unattended | 46 | 8.32 | |
| 1211 | ST LOUIS - BETHANY TWP | Retail Distrib Unattended | 46 | 4.16 | |
| 1212 | | | | | |
| 1213 | SUMMARY INFORMATION | | | | |
| 1214 | | | | | |
| 1215 | SUBSTATIONS GREATER THAN 10,000 kVA | 584 | | | |
| 1216 | | | | | |
| 1217 | SUBSTATIONS SERVING ONE CUSTOMER | 238 | | | |
| 1218 | | | | | |
| 1219 | SUBSTATIONS LESS THAN 10,000 kVA | 269 | | | |
| 1220 | | | | | |
| 1221 | | | | | |
| 1222 | | | | | |
| 1223 | | | | | |
| 1224 | | | | | |
| 1225 | | | | | |
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| 1240 | | | | | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 | |
|---|--|---|---|--|-------------------------------------|-------------|
| 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 | 1 | | | | | 1,201 |
| 13 | 1 | | | | | 1,202 |
| 7 | 1 | | | | | 1,203 |
| 20 | 1 | | | | | 1,204 |
| | | | | | | 1,205 |
| | | | | | | 1,206 |
| 14 | 1 | | | | | 1,207 |
| 6 | 1 | | | | | 1,208 |
| 13 | 1 | | | | | 1,209 |
| 16 | 2 | | | | | 1,210 |
| | | | | | | 1,211 |
| | | | | | | 1,212 |
| | | | | | | 1,213 |
| | | | | | | 1,214 |
| 18054 | 839 | 7 | | | | 1,215 |
| | | | | | | 1,216 |
| 3926 | 352 | 3 | | | | 1,217 |
| | | | | | | 1,218 |
| 1421 | 312 | 46 | | | | 1,219 |
| | | | | | | 1,220 |
| | | | | | | 1,221 |
| | | | | | | 1,222 |
| | | | | | | 1,223 |
| | | | | | | 1,224 |
| | | | | | | 1,225 |
| | | | | | | 1,226 |
| | | | | | | 1,227 |
| | | | | | | 1,228 |
| | | | | | | 1,229 |
| | | | | | | 1,230 |
| | | | | | | 1,231 |
| | | | | | | 1,232 |
| | | | | | | 1,233 |
| | | | | | | 1,234 |
| | | | | | | 1,235 |
| | | | | | | 1,236 |
| | | | | | | 1,237 |
| | | | | | | 1,238 |
| | | | | | | 1,239 |
| | | | | | | 1,240 |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|---|--|--|-------------------------------------|
| ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS | | | | | |
| 1. Report below the information called for concerning distribution watt-hour metes 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 | 1,871,239 | 622,406 | | |
| 2 | Additions During Year | | | | |
| 3 | Purchases | 43,451 | 10,273 | | |
| 4 | Associated with Utility Plant Acquired | | | | |
| 5 | TOTAL Additions (Enter Total of lines 3 and 4) | 43,451 | 10,273 | 0 | |
| 6 | Reduction During Year | | | | |
| 7 | Retirements | 22,910 | 4,658 | | |
| 8 | Associated with Utility Plant Sold | | | | |
| 9 | TOTAL Reductions (Enter Total of lines 7 and 8) | 22,910 | 4,658 | 0 | |
| 10 | Number at End of Year (Lines 1+ 5 - 9) | 1,891,780 | 628,021 | 0 | |
| 11 | In Stock | 43,026 | 0 | | |
| 12 | Locked Meters on Customers' Premises | 39,600 | | | |
| 13 | Inactive Transformers on System | | 31,831 | | |
| 14 | In Customers' Use | 1,809,154 | 596,190 | | |
| 15 | In Companys' Use | | | | |
| 16 | Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10) | 1,891,780 | 628,021 | 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) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|

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 | Additions | Retirements | Adjustments | Balance at End of Year | Actual Cost |
|----------|---|------------|-------------|-------------|------------------------|-------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Air Pollution Control Facilities | 46,051,019 | | | 1,106,956,346 | |
| 2 | Water Pollution Control Facilities | 725,662 | | | 238,996,721 | |
| 3 | Solid Waste Disposal Costs | 18,956,992 | | | 146,141,097 | |
| 4 | Noise Abatement Equipment | 0 | | | 1,538,548 | |
| 5 | Esthetic Costs | 0 | | | 26,944,000 | |
| 6 | Additional Plant Capacity | 0 | | | 14,286,000 | |
| 7 | Miscellaneous (<i>Identify significant</i>) | 812,566 | | | 106,052,766 | |
| 8 | TOTAL (Total of lines 1 thru 7) | 66,546,239 | 0 | 0 | 1,640,915,478 | 0 |
| 9 | Construction work in progress | | | | 379,852,300 | |

| Name of Respondent Consumers Energy Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|-----------------------|---|--|--|-------------------------------------|
| FOOTNOTE DATA | | | | | |
| Page Number (a) | Item Number (b) | Column Number (c) | Comments (d) | | |
| 430 | 7 | b | Miscellaneous (Line 7): <u>Yr 2008</u> <u>1) Environmental Protection</u> Fossil Plants 316b Fish Entrainment 403,142 Recreation License Initiative - LPS Fish Deterrent Net 305,481 Eagle Nest 1,824 <u>2) Flood & Erosion Control Protection</u> - Flow Gauging/Water Quality Monitoring Plant Monitoring & Comm System 47,211 - Spillway Modifications etc. Spillway Mods - Hodenpyl 54,908 <div style="text-align: right;">Total 812,566</div> | | |
| | | | | | |

| Name of Respondent Consumers Energy Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 04/15/09 | Year of Report December 31, 2008 |
|--|---|--|-------------------------------------|
| 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 | 9,941,837 | 9,941,837 |
| 3 | Fuel Related Costs | | |
| 4 | Operation of Facilities | | |
| 5 | Fly Ash and Sulfur Sludge Removal | 975,400 | 975,400 |
| 6 | Difference in Cost of Environmentally Clean Fuels (1) | (551,377,000) | |
| 7 | Replacement Power Costs (2) | 4,893,070 | 4,893,070 |
| 8 | Taxes and Fees | | |
| 9 | Administrative and General | | |
| 10 | Other (<i>Identify significant</i>) | | |
| 11 | TOTAL | (535,566,693) | 15,810,307 |
| <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. The market price of high sulfur fuels increased significantly in 2008.</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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