

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2009

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, 2009 and 2008 and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2009 and 2008 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

March 1, 2010

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, 2009																					
Present name of respondent: Consumers Energy Company																					
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																					
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name:</td><td>Thomas J. Webb</td><td>Title:</td><td>Executive VP and CFO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI</td></tr><tr><td></td><td></td><td>Zip:</td><td>49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-0351</td></tr></table>		Name:	Thomas J. Webb	Title:	Executive VP and CFO	Address:	One Energy Plaza			City:	Jackson	State:	MI			Zip:	49201	Telephone, Including Area Code:	(517) 788-0351		
Name:	Thomas J. Webb	Title:	Executive VP and CFO																		
Address:	One Energy Plaza																				
City:	Jackson	State:	MI																		
		Zip:	49201																		
Telephone, Including Area Code:	(517) 788-0351																				
If the utility name has been changed during the past year: Prior Name: Date of Change:																					
Two copies of the published annual report to stockholders: <table><tr><td>[</td><td>X</td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td>[</td><td></td><td>]</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="4"><u>on or about</u></td></tr></table>		[X]	were forwarded to the Commission	[]	will be forwarded to the Commission	<u>on or about</u>											
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<u>on or about</u>																					
Annual reports to stockholders: <table><tr><td>[</td><td>X</td><td>]</td><td>are published</td></tr><tr><td>[</td><td></td><td>]</td><td>are not published</td></tr></table>		[X]	are published	[]	are not published												
[X]	are published																		
[]	are not published																		

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (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

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.

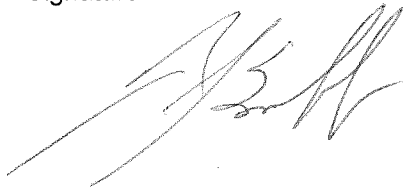
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular 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, 2009
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		
<p>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.</p>		
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, 2009
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) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2009
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</p> <p>Other Paid-In Capital 253</p> <p>Discount on Capital Stock 254</p> <p>Capital Stock Expense 254</p> <p>Long-Term Debt 256-257</p> <p>Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax M 261A-B</p> <p>Calculation of Federal Income Tax</p> <p>Taxes Accrued, Prepaid and Charged During Year M 262-263</p> <p>Distribution of Taxes Charged M 262-263</p> <p>Accumulated Deferred Income Taxes - Accelerated Amortization Property M 272-273</p> <p>Accumulated Deferred Income Taxes - Other Property M 274-275</p> <p>Accumulated Deferred Income Taxes - Other M 276A-B</p> <p>Other Regulatory Liabilities M 278</p> <p style="text-align: center;">INCOME ACCOUNT SUPPORTING SCHEDULES</p> <p>Electric Operating Revenues M 300-301</p> <p>Sales of Electricity by Rate Schedules 304</p> <p>Sales for Resale 310-311</p> <p>Electric Operation and Maintenance Expenses 320-323</p> <p>Number of Electric Department Employees 323</p> <p>Purchased Power 326-327</p> <p>Transmission of Electricity for Others 328-330</p> <p>Transmission of Electricity by Others 332</p> <p>Miscellaneous General Expenses - Electric M 335</p> <p>Depreciation and Amortization of Electric Plant M 336-337</p> <p>Particulars Concerning Certain Income Deduction and Interest Charges Accounts 340</p> <p style="text-align: center;">COMMON SECTION</p> <p>Regulatory Commission Expenses 350-351</p> <p>Research, Development and Demonstration Activities 352-353</p> <p>Distribution of Salaries and Wages 354-355</p> <p>Common Utility Plant and Expenses 356</p> <p style="text-align: center;">ELECTRIC PLANT STATISTICAL DATA</p> <p>Monthly Transmission System Peak Load M 400</p> <p>Electric Energy Account 401</p> <p>Monthly Peaks and Output 401</p> <p>Steam-Electric Generating Plant Statistics (Large Plants) 402-403</p> <p>Hydroelectric Generating Plant Statistics (Large Plants) 406-407</p> <p>Pumped Storage Generating Plant Statistics (Large Plants) 408-409</p> <p>Generating Plant Statistics (Small Plants) 410-411</p>			
		<p>NONE</p> <p>NONE</p> <p>NONE</p> <p>NONE</p> <p>RESUBMISSION</p> <p>RESUBMISSION</p> <p>RESUBMISSION</p> <p>RESUBMISSION</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, 2009
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
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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, 2009
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
MPSC SCHEDULES (Continued)			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Thomas J. Webb, Executive Vice President and Chief Financial Officer</p> <p>One Energy Plaza</p> <p>Jackson, MI 49201</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Incorporated in Michigan, January 22, 1968</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric</p> <p>Gas</p> <p>All within the State of Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

CORPORATIONS CONTROLLED BY RESPONDENT

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

DEFINITIONS

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

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
1	CMS Energy Corporation	Holding company for energy	NA	(A)(B)
2		related business		
3	CMS Capital, L.L.C.	Financial Services	NA	
4	EnerBank USA	Financial Services		
5	CMS Enterprises Company	Energy-related projects	NA	(A)
6		world-wide		
7	CMS Distributed Power, L.L.C.	Dissolved 1/16/2009	NA	(C)
8	CMS Energy Asia Private Limited		NA	(C)
9	CMS Energy Resource Management Company	Provide marketing and risk/	NA	(C)
10		energy management services		
11	CMS ERM Michigan LLC			
12	CMS Viron Corporation			
13	CMS Energy South America Company		NA	(C)
14	CMS Enterprises Development, L.L.C.		NA	(C)
15	CMS Gas Transmission Company			
16	CMS Energy Investment LLC	Dissolved 3/19/2009		
17	CMS Gas Argentina Company			
18	CMS International Ventures, L.L.C.			(B)(D)
19	CMS Electric & Gas, L.L.C.			
20	CMS (Barbados), SRL			
21	CMS Venezuela, S.A.			
22	ENELMAR S.A.			
23	CMS Empreendimentos Ltda			
24	CMS Generation Jegurupadu I Ltd Duration Co			(C)
25	CMS Generation Jegurupadu II Ltd Duration Co			(C)
26	Jegurupadu O&M Company Mauritius			
27	CMS Luxembourg S.a.r.l.	Liquidated 4/30/2009		
28	Jegurupadu CMS Generation Company Ltd.			
29	CMS Resource Development Company	Dissolved 1/16/2009	NA	(C)
30	GGG Holdings Company			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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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.

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

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

DEFINITIONS

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

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

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

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

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
31	HYDRA-CO Enterprises, Inc.			(C)
32	CMS Exeter LLC			
33	Exeter Energy Limited Partnership			
34	CMS Generation Filer City, Inc.			
35	CMS Generation Filer City Operating LLC			
36	CMS Generation Genesee Company			
37	CMS Generation Grayling Company			
38	CMS Generation Grayling Holdings Company			
39	CMS Generation Holdings Company			
40	CMS Generation Honey Lake Company			
41	Honey Lake Energy I L.P.			
42	Honey Lake Energy II, L.P.			
43	CMS Generation Michigan Power L.L.C.			
44	CMS Generation Operating Co II, Inc.			
45	HCO-Jamaica, Inc.	Dissolved 6/01/2009		
46	CMS Generation Operating LLC			
47	CMS Generation Recycling Company			
48	CMS Prairie State LLC			
49	Dearborn Generation Operating, L.L.C.			
50	HCE-Biopower, Inc.			
51	IPP Investment Partnership			
52	New Bern Energy Recovery, Inc.			
53	Oxford/CMS Development Limited Partnership			
54	Sterling Wind LLC			
55	New Generation Co.	Dissolved 1/26/2009		
56	CMS Land Company	Purchase & develop property	NA	
57	Beeland Group LLC			
58	Consumers Energy Company	Energy related utility	NA	
59	Consumers Power Company Financing I	Financing-prefd securities	100%	
60	Consumers Energy Company Financing II	Financing-prefd securities	100%	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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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.

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.

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Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
61	Consumers Energy Company Financing III	Financing-prefd securities	100%	
62	Consumers Energy Company Financing IV	Financing-prefd securities	100%	
63	Consumers Energy Company Financing V	Financing-prefd securities	100%	
64	Consumers Energy Company Financing VI	Financing-prefd securities	100%	
65	CMS Engineering Co.	Project engineering mgmt	100%	
66	Consumers Campus Holdings, LLC	Lessee in financing of CEC	100%	
67		office building		
68	Consumers Funding LLC	Assignee of property transfer	100%	
69		and issuer of		
70		securitization bonds		
71	Consumers Receivables Funding II, LLC	To buy certain account	NA	
72		receivables from Consumers		
73		and sell to a third party		
74	ES Services Company	Energy related services	100%	
75	Dearborn Industrial Energy, L.L.C.			
76	Dearborn Industrial Generation, L.L.C.			
77	CMS Treasury Services, LLC	Intercompany cash mgmt		
78	Daviswell LLC	Acquisition of disposal well		
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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%		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009		
OFFICERS AND EMPLOYEES					
1. Report below the name, title and salary for the five executive officers 2. Report in column (b) salaries and wages accrued during the year including deferred compensation. 3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d). 4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred. 5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	David W. Joos (1) President and Chief Executive Officer	1,085,000	971,850 8,820 3,149,451 40,325	A B C D	5,255,446
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	665,000	329,918 8,820 735,674 26,228	A B C D	1,765,640
3	John G. Russell President and Chief Operating Officer	545,000	292,950 8,820 1,282,100 6,578	A B C D	2,135,448
4	James E. Brunner (1) Senior Vice President	410,000	183,675 8,820 577,549 17,096	A B C D	1,197,140
5	John M. Butler Senior Vice President	317,000	127,643 21,070 462,952 40,650	A B C D	969,315
1	Footnote Data				
2	The above listed officers are those officers that are included in CMS Energy Corporation's annual Proxy Statement filed with the Securities and Exchange Commission				
3	(1) These employees are also employees of CMS Energy Corp. or its subsidiaries and accordingly the appropriate portion of their compensation is charged to these companies.				
4					
5					
Compensation Type Codes: A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
DIRECTORS			
<p>1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Meribel S. Ayres	Lighthouse Consulting Group, LLC, Washington D.C.	9	75,000
2 Jon E. Barfield	The Bartech Group, Inc., Livonia, Michigan	9	73,500
3 Stephen E. Ewing	Franklin, Michigan	3	35,750
4 Richard M. Gabrys	Bloomfield Hills, Michigan	9	77,000
5 David W. Joos Chief Executive Officer	One Energy Plaza, Jackson, Michigan	9	0
6 Philip R. Lochner, Jr.	Greenwich, Connecticut	9	84,125
7 Michael T. Monahan***	Monahan Enterprises, LLC, Bloomfield Hills, Michigan	9	91,000
8 Joseph F. Paquette, Jr.***	Villanova, Pennsylvania	9	97,000
9 Percy A. Pierre	Michigan State University, East Lansing, Michigan	9	73,500
10 Kenneth L. Way***	Naples, Florida	9	84,500
11 Kenneth Whipple** Chairman of the Board	One Energy Plaza, Jackson, Michigan	9	178,500
12 John B. Yasinsky***	Bonita Springs Florida	9	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>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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: center;">Total: 84,108,789</p> <p style="text-align: center;">By Proxy: 84,108,789</p>			
<p>3. Give the date and place of such meeting:</p> <p>May 22, 2009</p> <p>Jackson, Michigan</p>			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	1,532	1	1,531	0
6	TOTAL votes of security holders listed below	84,471,357	84,108,789	362,568	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*	351,233		351,233	
12	Box 222, Bowling Green Station				
13	New York, NY 10274				
14	Mary I Kohler & Raymond Hetterich TTEE	2,000		2,000	
15	of the Arnold Kohler Trust UA Dtd 6/9/89				
16	2049 Kansas Avenue, NE				
17	St Petersburg, FL 33703				
18	Charles M Pettee TOD Gail Densie Heldke	1,840		1,840	
19	1027 Midway Rd				
20	Norhbrook, IL 60062-3935				
21	Roger F Pettee	1,840		1,840	
22	PO Box 6213				
23	Madison, WI 53716				
24	Alan L Johns	1,340		1,340	
25	1254 Fountain Drive				
26	Columbus, OH 43221				
27	William R Houghton and Elizabeth P Houghton, Joint Tenants	1,310		1,310	
28	310 N. Rolling Oaks				
29	San Antonio, TX 78253				
30	Quentin G Hanson Jr	1,005		1,005	
31	6352 FM 2611				
32	Brazoria, TX 77422				
33	John Reynold Dahl	1,000		1,000	
34	5200 N Flagler Drive #2405				
35	West Palm Beach, FL 33407				
36	Sarah E Hamilton	1,000		1,000	
37	900 Chapman St				
38	Ionia, MI 48846				
39	Total Votes - 10 Largest Stockholders	84,471,357	84,108,789	362,568	0
40	* Nominee--Represents various brokers and banks				
41					
42	<u>1. (B) Security Holdings of Officers and Directors</u>				
43	K. Whipple Chairman of the Board	0		0	
44	D. W. Joos Chief Executive Officer	0		0	
45	M. J. Ayres Director	0		0	
46	J. E. Barfield Director	0		0	
47	R. M. Gabrys Director	0		0	
48	P. R. Lochner, Jr. Director	0		0	
49	M. T. Monahan Director	0		0	
50	J. F. Paquette, Jr. Director	0		0	
51	P. A. Pierre Director	0		0	
52	K. L. Way Director	10		10	
53	J. B. Yasinsky Director	10		10	
54	Total Votes - Officers and Directors	20	0	20	0
RESPONSE TO INSTRUCTION # 2 No security, other than stock, carries voting rights.					
RESPONSE TO INSTRUCTION #3 No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.					
RESPONSE TO INSTRUCTION #4 Not applicable					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<ol style="list-style-type: none"> 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. (Reserved.) 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page. 			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
IMPORTANT CHANGES DURING THE YEAR (Continued)			
<p>1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:</p> <p>None</p> <p>2. ACQUISITION OF OWNERSHIP IN OTHER COMPANIES BY REORGANIZATION, MERGER OR CONSOLIDATION WITH OTHER COMPANIES:</p> <p>None</p> <p>3. PURCHASE OR SALE OF AN OPERATING UNIT OR SYSTEM:</p> <p>None</p> <p>4. IMPORTANT LEASEHOLDS (OTHER THAN LEASEHOLDS FROM NATURAL GAS LANDS) THAT HAVE BEEN ACQUIRED OR GIVEN, ASSIGNED OR SURRENDERED:</p> <p><i>During the fourth quarter two leases were acquired and one lease was changed:</i></p> <p>Banc of America Leasing and Capital LLC. This lease is an open ended lease beginning October 30, 2009. The lease is comprised of several schedules of leased vehicles and trailers. The schedules of vehicles are set for 120 months upon commencement of the lease. As of December 31, 2009 \$4 million has been booked as leased assets. Monthly rental payments are \$41K for current leased vehicles. Additional vehicles and schedules may be added.</p> <p>PNC Equipment Finance LLC. This is an open ended lease beginning November 6, 2009. This lease is designed by creating schedules of leased vehicles and trailers. The schedules of vehicles are set for 120 months upon commencement of the lease. As of December 31, 2009 \$718K has been booked as leased assets. Monthly rental payments are \$8K for current leased vehicles. Additional vehicles and schedules may be added.</p> <p>Wells Fargo Equipment Finance Inc. Wells Fargo has taken over the vehicles and equipment lease from Altec Industries, Inc. for all but two vehicles. This is now a capital lease and has added \$12 million to Consumers' leased assets. The monthly rental payments are \$197K for current leased vehicles.</p> <p><i>During the third quarter two leases were acquired:</i></p> <p>Banc of America for coal cars. This lease is a nine year lease with terms beginning July 1, 2009 and ending June 30, 2018. The original acquisition costs were \$35,527,206 with monthly payments of \$274,907.23.</p> <p>Banc of America for coal cars. This lease is a nine year lease with terms beginning July 1, 2009 and ending June 30, 2018. The original acquisition costs were \$35,527,206 with monthly payments of \$274,907.23.</p> <p>MassMutual for vehicles and equipment. This lease is an open ended lease beginning August 1, 2009. Consumers Energy will purchase vehicles, add various components, and then upon Consumers Energy's approval, will sell them to MassMutual. MassMutual will then reimburse Consumers Energy for the purchase price of the vehicles. As of September 30, 2009 vehicles are in various stages of construction and acceptance by Consumers Energy, with \$2 million of leased assets/liabilities added to the books and \$1 million being constructed. No reimbursement has occurred to date.</p> <p><i>During the second quarter two leases expired:</i></p> <p>Helm-Pacific for coal cars. This lease had a 60 month term that spanned from July 1, 2004 through June 30, 2009 and monthly payments of \$150,160.50.</p> <p>BBRX 5 for coal cars. This lease had a 61 month term that spanned from May 1, 2004 through May 31, 2009 and monthly payments of \$234,330.00.</p> <p><i>During the first quarter one lease was acquired:</i></p> <p>Wells Fargo Equipment Finance, Inc. This lease is a 48 month lease for the use of 282 vehicles beginning March 31, 2009 and ending March 31, 2013. The original acquisition costs were \$3,446,917.98 with monthly lease payments of \$84,095.05.</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) 4/16/2010	December 31, 2009

IMPORTANT CHANGES DURING THE YEAR (Continued)

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, 2009 was granted by FERC on May 28, 2008 in Docket No. ES08-47-000, and its authorization to issue long-term securities was 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. The authorized amount for secured and unsecured long-term debt securities was increased by FERC to \$2.05 billion, effective October 9, 2009, through the remainder of the two year period.

Waiver of FERC's competitive bid/negotiated placement requirements was also granted in the long-term securities order discussed above and was in place for the entire year of 2009 for all long-term securities issuances.

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.

On March 6, 2009, Consumers issued \$500 million of 6.7% First Mortgage Bonds due 2019.

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

None

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

Consumers' union wage scale adjustments for 2009 were as follows: Total general increase was \$2,709,000. Total cost-of-living allowance increase was \$804,019.

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

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

See Notes to Consolidated Financial Statements.

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

See Notes to Consolidated Financial Statements.

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	12,518,798,258	13,263,748,429
3	Construction Work in Progress (107)	200-201	607,351,277	504,077,900
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		13,126,149,535	13,767,826,329
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	5,278,337,076	5,499,078,371
6	Net Utility Plant (Enter total of line 4 less 5)		7,847,812,459	8,268,747,958
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)		7,803,526,051	8,224,461,550
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	14,991,992	15,187,329
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,383,245	1,474,069
20	Investments in Associated Companies (123)	222-223	18,571,686	28,766,825
21	Investments in Subsidiary Companies (123.1)	224-225	733,635,890	797,875,058
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	14,288	0
24	Other Investments (124)	222-223	4,760,661	5,397,085
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		45,506,072	47,698,451
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)		816,097,344	893,450,679
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	337,075	5,870,155
36	Special Deposits (132-134)	---	5,562,042	4,287,891
37	Working Fund (135)	---	150,011	55,426
38	Temporary Cash Investments (136)	222-223	55,862,677	30,500,000
39	Notes Receivable (141)	226A	132,033,577	106,893,748
40	Customer Accounts Receivable (142)	226A	53,608,546	100,569,234
41	Other Accounts Receivable (143)	226A	63,968,514	53,797,882
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	23,486,397	20,762,857
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	13,387,512	3,395,869
45	Fuel Stock (151)	227	117,562,909	148,412,350
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	102,583,811	110,844,455
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	626,532	3,525,397

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	---	14,288	0
54	Stores Expense Undistributed (163)	227	(13)	(15,413)
55	Gas Stored Underground-Current (164.1)	---	1,168,112,051	1,038,056,426
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	---	0	0
57	Prepayments (165)	230	23,287,173	19,773,308
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	52,429	5,534
60	Rents Receivable (172)	---	820,835	158,655
61	Accrued Utility Revenues (173)	---	80,000	0
62	Misc Current and Accrued Assets (174)	230A	273,998,580	314,888,500
63	Derivative Instrument Assets (175)		81,484	315,607
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)		1,988,615,060	1,920,572,167
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	23,186,043	23,793,110
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets	232	2,545,171,725	2,309,017,338
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)	---	73,950	2,226
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	7,730,449	2,190,394
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	66,131,581	56,339,208
82	Accumulated Deferred Income Taxes (190)	234	1,680,028,606	1,586,255,760
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		4,322,322,354	3,977,598,036
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		14,930,560,809	15,016,082,432

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	2,219,013,613
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	383,212,107	389,644,114
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(258,599)	(337,905)
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)	(707,988)	1,822,955
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		3,748,816,963	3,857,700,607
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,516,777,000	3,663,592,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	234,017,244	203,088,394
21	Other Long-Term Debt (224)	256-257	458,891,111	459,120,459
22	Unamortized Premium on Long-Term Debt (225)	---	1,487,145	1,326,373
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	7,134,657	6,283,101
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		4,204,037,843	4,320,844,125
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		205,602,116	197,404,049
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		47,071,578	48,923,630
29	Accumulated Prov. for Pensions and Benefits (228.3)		1,438,014,905	1,398,021,116
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		6,646,322	19,385,588
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)		205,235,455	227,820,813
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,902,570,376	1,891,555,196
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		377,471,055	330,021,776
39	Notes Payable to Associated Companies (233)	260B	27,395,393	27,395,393
40	Accounts Payable to Associated Companies (234)	260B	13,776,878	11,280,113
41	Customer Deposits (235)		32,785,490	31,564,010
42	Taxes Accrued (236)	262-263	268,792,589	257,023,073
43	Interest Accrued (237)		66,955,412	68,657,850
44	Dividends Declared (238)		490,981	490,981
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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)		4,177,070	(3,927,815)
48	Misc. Current and Accrued Liabilities (242)	268	121,710,198	111,785,208
49	Obligations Under Capital Leases -Current (243)		25,251,170	22,440,042
50	Federal Income Taxes Accrued for Prior Years (244)		0	0
51	Michigan Single Business Taxes Accrued for Prior Years (244.1)	262-263	19,963,694	20,705,694
52	Fed. Inc. Taxes Accrued for Prior Years -Adj. (245)	262-263	54,109,731	62,723,820
53	Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1)		0	0
54	Total Current and Accrued Liabilities (lines 37 thru 53)		1,012,879,661	940,160,145
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)	268	53,664,109	47,097,006
57	Accumulated Deferred Investment Tax Credits (255)	266-267	54,606,619	51,031,067
58	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
59	Other Deferred Credits (253)	269	152,643,356	192,850,540
60	Other Regulatory Liabilities	278	1,050,722,532	998,433,738
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)	274-275	1,210,765,097	1,536,584,728
64	Accum. Deferred Income Taxes-Other (283)	276A-276B	1,539,854,253	1,179,825,280
65	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		4,062,255,966	4,005,822,359
66	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		14,930,560,809	15,016,082,432

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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FOOTNOTE DATA			
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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
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110	12	d	<p>This represents our liability to the DOE for disposal of spent nuclear fuel burned before April 7, 1983.</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) 4/16/2010	Year of Report December 31, 2009
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	6,059,184,709	6,405,415,875
3	Operating Expenses			
4	Operation Expenses (401)	320-323	4,321,170,660	4,764,605,381
5	Maintenance Expenses (402)	320-323	204,739,501	165,640,608
6	Depreciation Expenses (403)	336-337	376,691,487	374,039,231
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	22,560,256	25,232,071
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,344,486	5,343,669
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits		240,724,227	156,547,088
13	(Less) Regulatory Credits		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	207,850,050	194,964,537
15	Income Taxes-Federal (409.1)	262-263	70,700,976	(35,395,536)
16	-Other (409.1)	262-263	23,423,073	8,852,636
17	Provision for Deferred Income Taxes (410.1)	234,272-276	1,349,378,700	907,450,353
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	1,302,431,186	700,390,488
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(3,575,552)	(3,580,082)
20	(Less) Gains from Disp. of Utility Plant (411.7)	270A-B		
21	Losses from Disposition of Utility Plant (411.6)	235A-B		
22	(Less) Gains from Disposition of Allowances		103,328	18,531,873
23	Losses from Disposition of Allowances			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,516,473,350	5,844,777,595
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		542,711,359	560,638,280

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) 4/16/2010	Year of Report December 31, 2009
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
3,496,536,589	3,578,331,774	2,562,648,120	2,827,084,101			2
						3
2,180,638,014	2,353,687,303	2,140,532,646	2,410,918,078			4
171,468,258	133,246,144	33,271,243	32,394,464			5
268,019,016	250,507,066	108,672,471	123,532,165			6
0	0	0	0			7
13,431,718	13,011,921	9,128,538	12,220,150			8
5,338,328	5,337,511	6,158	6,158			9
0	0	0	0			10
0	0	0	0			11
240,548,750	156,333,257	175,477	213,831			12
0	0	0	0			13
148,313,791	138,818,187	59,536,259	56,146,350			14
57,931,318	(11,437,130)	12,769,658	(23,958,406)			15
16,398,012	7,705,276	7,025,061	1,147,360			16
1,123,072,872	644,001,423	226,305,828	263,448,930			17
1,109,011,161	501,570,754	193,420,025	198,819,734			18
(2,875,303)	(2,877,589)	(700,249)	(702,493)			19
0	0	0	0			20
0	0	0	0			21
103,328	18,531,873	0	0			22
0	0	0	0			23
0	0	0				24
3,113,170,285	3,168,230,742	2,403,303,065	2,676,546,853	0	0	25
383,366,304	410,101,032	159,345,055	150,537,248	0	0	26

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from page 114)		542,711,359	560,638,280
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	11,060,063	16,798,209
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	9,829,689	13,321,469
33	Revenues From Nonutility Operations (417)	282	1,491,807	1,983,350
34	(Less) Expenses of Nonutility Operations (417.1)	282	1,431,591	1,573,071
35	Nonoperating Rental Income (418)	282	619,295	683,504
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(79,306)	(53,376)
37	Interest and Dividend Income (419)	282	6,763,853	16,286,814
38	Allowance for Other Funds Used During Construction (419.1)	282	6,195,179	6,431,574
39	Miscellaneous Nonoperating Income (421)	282	41,008,103	60,731,396
40	Gain on Disposition of Property (421.1)	280	8,994,901	184,287
41	TOTAL Other Income (enter Total of lines 31 thru 40)		64,792,615	88,151,218
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	372,660	875,554
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	228,558	316,682
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	22,068	10,587
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	2,369,907	5,106,794
49	Other Deductions (426.5)	340	3,489,373	21,537,352
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		6,482,566	27,846,969
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	315,917	288,310
53	Income Taxes - Federal (409.2)	262-263	4,034,509	13,544,734
54	Income Taxes - Other (409.2)	262-263	647,170	3,344,742
55	Provision for Deferred Income Taxes (410.2)	234,272-276	26,367,803	25,878,133
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	7,094,548	22,895,896
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)		24,270,851	20,160,023
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		34,039,198	40,144,226
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	222,317,597	196,796,293
63	Amort. Of Debt Disc. And Expense (428)	256-257	5,785,290	5,167,548
64	Amortization of Loss on Reacquired Debt (428.1)		9,792,373	11,250,806
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	188,448
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	14,290,660	15,827,695
68	Other Interest Expense (431)	340	35,176,524	11,498,272
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,567,744	4,157,525
70	Net Interest Charges (total of lines 62 thru 69)		283,633,928	236,194,641
71	Income Before Extraordinary Items (total lines 27,60,70)		293,116,629	364,587,864
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)		293,116,629	364,587,864

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	222,316,536	44,908,528	
3 Account 281	0	0	
4 Account 282	656,112,157	129,440,669	
5 Account 283	244,644,179	51,956,631	
6 Account 284			
7 Reconciling Adjustments			
8 TOTAL Account 410.1 (on pages 114-115 line 17)	1,123,072,872	226,305,828	
9 TOTAL Account 410.2 (on page 117 line 55)			
10 Credits to Account 411 from:			
11 Account 190	383,991,626	41,329,912	
12 Account 281	0	0	
13 Account 282	377,688,470	84,565,843	
14 Account 283	347,331,065	67,524,270	
15 Account 284			
16 Reconciling Adjustments			
17 TOTAL Account 411.1 (on page 114-115 line 18)	1,109,011,161	193,420,025	
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	(2,875,303)	(700,249)	
22 ITC Adjustments:			
23 Adjust last year's estimate to actual per filed return			
24 Other (specify)			
25 Net Reconciling Adjustments Account 411.4*	(2,875,303)	(700,249)	
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

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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.
	267,225,064	7,444,961	274,670,025	1
	0	0	0	2
	785,552,826	3,045,773	788,598,599	3
	296,600,810	15,877,069	312,477,879	4
			0	5
				6
				7
0	1,349,378,700			8
		26,367,803		9
	425,321,538	5,967,637	431,289,175	10
	0	0	0	11
	462,254,313	524,655	462,778,968	12
	414,855,335	602,256	415,457,591	13
				14
				15
				16
0	1,302,431,186			17
		7,094,548		18
				19
				20
	(3,575,552)		(3,575,552)	21
				22
				23
				24
0	(3,575,552)	0		25
		0		26
		0		27

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OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
8	2005	303,688,280	Tax Sharing	64,392,616	2007	239,295,664	
9			B				
10			F				
11	2006	24,449	Tax Sharing			24,449	
12			F				
13	2008	57,477	Tax Sharing			57,477	
14			F				
15							
16	Total					239,377,590	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
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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		329,736,057
2	Changes (Identify by prescribed retained earnings accounts)		
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			
11	Debit:		
12	Debit:		
13	TOTAL Debits to Retained Earnings (439)		0
14	Balance Transferred from Income (Account 433 Less Account 418.1)		293,195,935
15	Appropriations of Retained Earnings (Account 436)		
16	Excess Hydro Earnings		1,094,280
17	CE Indenture		0
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		1,094,280
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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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			(284,800,000)	
31				
32				
33				
34				
35	TOTAL Dividends Declared-Common Stock (Account 438)		(284,800,000)	
36	Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings			
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		337,262,339	
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)		52,381,775	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		52,381,775	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		389,644,114	
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)				
47	Balance-Beginning of Year (Debit or Credit)		(258,599)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		(79,306)	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (Dissolved subsidiaries - transferred to 216)			
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(337,905)	

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STATEMENT OF CASH FLOWS

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

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

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

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	293,116,629
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	645,320,456
5	Amortization of capital leases and debt	38,564,851
6	(Gain) Loss on Disposal of Assets	(8,622,241)
7	Regulatory Return on Capital Expenditures	(25,947,319)
8	Deferred Income Taxes (Net)	65,024,100
9	Investment Tax Credit Adjustment (Net)	(3,575,551)
10	Net (Increase) Decrease in Receivables	(80,205,290)
11	Net (Increase) Decrease in Inventory	90,960,940
12	Net (Increase) Decrease in Allowances Inventory	(2,898,865)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(35,835,700)
14	Net (Increase) Decrease in Other Regulatory Assets	(19,357,741)
15	Net Increase (Decrease) in Other Regulatory Liabilities	104,139,288
16	(Less) Allowance for Other Funds Used During Construction	6,195,179
17	(Less) Undistributed Earnings from Subsidiary Companies	(79,306)
18	Other:	
19	Prepayments	3,513,865
20	Changes in Other Assets and Liabilities	(126,537,473)
21		
22	Net Cash Provided by Operating Activities (Total of lines 2 thru 21)	931,544,076
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(739,191,860)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	(71,401,479)
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)	(810,593,339)
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	6,743,897
38	Costs to Retire Property	(49,020,128)
39	Investments in and Advances to Assoc. and Subsidiary Companies	(30,928,849)
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	(636,424)
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investment Securities (a)	0

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STATEMENT OF CASH FLOWS (Continued)			
4. Investing Activities (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)	(884,434,843)	
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long Term Debt (b)	494,494,730	
62	Preferred Stock		
63	Common Stock		
64	Other:		
65	Contribution from Stockholder	100,000,000	
66	Net Increase in Short-Term Debt (c)	0	
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	594,494,730	
71			
72	Payments for Retirement of:		
73	Long Term Debt (b)	(353,205,000)	
74	Preferred Stock		
75	Common Stock		
76	Other:		
77	Payment of Capital Leases	(22,833,363)	
78	Net Decrease in Short-Term Debt (c)	0	
79			
80	Dividends on Preferred Stock	(1,963,933)	
81	Dividends on Common Stock	(284,800,000)	
82	Net Cash Provided by Financing Activities		
83	(Total of lines 70 thru 81)	(68,307,566)	
84			
85	Net Increase in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)	(21,198,333)	
87			
88	Cash and Cash Equivalents at Beginning of Year	61,911,805	
89			
90	Cash and Cash Equivalents at End of Year	40,713,472	

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
<p>1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p>					
Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	14,721,718			(14,284,730)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	13,277,857			5,811,681
3	Preceding Year to Date Changes in Fair Value	(21,617,932)	0		1,383,418
4	Total (lines 2 and 3)	(8,340,075)			7,195,099
5	Balance of 219 at End of Preceding Year	6,381,643	0		(7,089,631)
6	Balance of Account 219 at Beginning of Current Year	6,381,643	0		(7,089,631)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	(3,291,951)	0		185,611
8	Current Year to Date Changes in Fair Value	9,563,203	0		(3,925,920)
9	Total (lines 7 and 8)	6,271,252	0		(3,740,309)
10	Balance of Account 219 at End of Current Year	12,652,895	0		(10,829,940)

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)						
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)	
1	0	0	436,988			
2	0	0	19,089,538			
3		0	(20,234,514)			
4	0	0	(1,144,976)		(1,144,976)	
5	0	0	(707,988)			
6	0	0	(707,988)			
7	0	0	(3,106,340)			
8	0	0	5,637,283			
9	0	0	2,530,943		2,530,943	
10	0	0	1,822,955			

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NOTES TO FINANCIAL STATEMENTS

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.
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.
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.
4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 16 of Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
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.

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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, 2009, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

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

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

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

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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.

Debt

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

Decommissioning

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

Other Reclassifications

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

1: SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Consumers records estimated liabilities for contingencies in its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. For additional details, see Note 6, Contingencies and Commitments.

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

Alternative-Revenue Program: Under an electric rate order issued by the MPSC in November 2009, Consumers was granted authority to implement a revenue decoupling mechanism that adjusts customer rates to collect or refund the change in marginal revenue arising from the difference between the level of

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average sales per customer adopted in the order and actual average sales per customer. Consumers accounts for this program as an alternative-revenue program and, accordingly, recognizes the effects of decoupling adjustments on revenue as electricity is delivered.

Self-Implemented Rates: Consumers is allowed to self-implement new energy rates six months after a new rate case filing if the MPSC has not issued an order in the case. The MPSC then has another six months to issue a final order. If the MPSC does not issue an order, the filed rates are considered approved. If the MPSC issues an order, the rates that Consumers self-implemented may be subject to refund, with interest. Consumers recognizes revenue associated with self-implemented rates. If Consumers considers it probable that it will be required to refund a portion of its self-implemented rates, then Consumers records a provision for revenue subject to refund. For details on Consumers' self-implemented rates, see Note 7, Utility Rate Matters.

Accounting for Legal Fees: Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed. This policy also applies to any fees incurred on behalf of employees and officers under indemnification agreements; such fees are billed directly to Consumers.

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

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

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

Derivative Instruments: Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on the Consolidated Balance Sheets. If a derivative qualifies for cash flow hedge accounting, changes in the fair value are recorded in AOCL; otherwise, changes are reported in earnings. For additional details regarding derivative instruments, see Note 10, Derivative Instruments.

Financial Instruments: Consumers records debt and equity securities classified as available for sale at fair value determined primarily from quoted market prices. On a specific identification basis, Consumers reports 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. Consumers excludes unrealized losses from earnings unless the related changes in fair value are determined to be other than temporary. For

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additional details regarding financial instruments, see Note 9, Financial Instruments.

Impairment of Long-Lived Assets: Consumers performs tests of impairment if certain triggering events occur, or if there has been a decline in value that may be other than temporary. Consumers evaluates long-lived assets held in use for impairment by calculating the undiscounted future cash flows expected to result from the use of the asset and its eventual disposition. If the undiscounted future cash flows are less than the carrying amount, Consumers recognizes an impairment loss equal to the amount by which the carrying amount exceeds the fair value. Consumers estimates the fair value of the asset using quoted market prices, market prices of similar assets, or discounted future cash flow analyses. For additional details, see Note 19, Asset Sales.

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

Consumers classifies renewable energy credits and emission allowances as materials and supplies inventory and uses the average cost method to remove amounts from inventory as the renewable energy credits and emission allowances are used to generate power.

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

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

Consumers depreciates utility property using a composite method, in which it applies a single MPSC-approved depreciation rate to the gross investment in a particular class of property within the electric and gas segments. Consumers performs depreciation studies periodically to determine appropriate group lives. The composite depreciation rates for Consumers' properties are as follows:

Years Ended December 31	2009	2008	2007
Electric utility property	3.0%	3.0%	3.0%
Gas utility property	2.9%	3.6%	3.6%
Other property	7.6%	8.5%	8.7%

Property, Plant, and Equipment: Consumers records property, plant, and equipment at original cost when placed into service. The cost includes labor, material, applicable taxes, pension, other benefits, and AFUDC, if applicable. Consumers' property, plant, and equipment is recoverable through its general rate making process. For additional details, see Note 7, Utility Rate Matters.

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

Consumers capitalizes AFUDC on regulated major construction projects, except pollution control

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facilities on its fossil-fueled power plants and where financing costs are specifically approved by the MPSC in rates. AFUDC represents the estimated cost of debt and authorized return on equity funds used to finance construction additions. Consumers records the offsetting credit as a reduction of interest for the amount representing the borrowed funds component and as other income for the equity funds component on the Consolidated Statements of Income. When construction is completed and the property is placed in service, Consumers depreciates and recovers the capitalized AFUDC from customers over the life of the related asset. The following table shows Consumers' electric, gas, and common composite AFUDC capitalization rates:

Years ended December 31	2009	2008	2007
AFUDC capitalization rate	7.6%	7.7%	7.4%

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

The types of costs capitalized are consistent for all periods presented by the financial statements. For additional details on property, plant, and equipment, see Note 15, Property, Plant, and Equipment.

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

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

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

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

Unamortized Debt Premium, Discount, and Expense: Consumers defers premiums, discounts, and issuance costs of long-term debt and amortizes those costs over the terms of the debt issues. For the non-regulated portion of Consumers' business, refinancing costs are expensed as incurred. For the regulated portions of Consumers' business, any remaining unamortized premiums, discounts, and issuance costs associated with refinanced debt are amortized over the term of the newly issued debt.

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2: OTHER INCOME AND OTHER EXPENSE

The following table shows the components of Consumers' Other income and Other expense:

	In Millions		
Years Ended December 31	2009	2008	2007
Other income:			
Gain on SERP investment	\$ 5	\$ -	\$ 10
Gain on investment	-	-	7
Return on stranded and security costs	5	5	6
Gain on CMS Energy common stock	-	-	4
Electric restructuring return	-	1	2
All other	11	6	3
Total other income	\$ 21	\$ 12	\$ 32
Other expense:			
Unrealized investment loss	\$ -	\$ (16)	\$ -
Abandoned project	-	-	(8)
Civic and political expenditures	(3)	(5)	(2)
All other	(8)	(7)	(4)
Total other expense	\$ (11)	\$ (28)	\$ (14)

3: UTILITY REGULATION

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

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Consumers reflected the following regulatory assets and liabilities, which included both current and non-current amounts, on its Consolidated Balance Sheets.

In Millions			
December 31	End of recovery or refund period	2009	2008
Assets Earning a Return (a):			
Stranded Costs	2013	\$ 67	\$ 71
Customer Choice Act	2013	42	90
MGP sites (Note 6)	2020	28	31
Energy optimization plan (b)(c)	various	10	-
Uncollectible expense tracker (Note 7)	n/a	6	-
Decoupling mechanism (Note 7)	n/a	5	-
Electric restructuring implementation plan	2009	-	3
Other (d)	various	37	44
Assets Not Earning a Return:			
Postretirement benefits (Note 12)	various	1,464	1,450
Securitized costs (Note 8)	2015	364	416
Big Rock nuclear decommissioning and related costs (Note 7)	n/a	85	129
ARO (Note 16)	various	100	92
Unamortized debt costs	n/a	56	66
MGP sites (Note 6)	n/a	35	38
Other (d)	various	11	8
Total regulatory assets (e)		\$ 2,310	\$ 2,438
Cost of removal (Note 16)	n/a	\$ 1,247	\$ 1,203
Income taxes, net (Note 12)	n/a	529	519
ARO (Note 16)	various	130	137
Big Rock nuclear decommissioning and related costs (Note 7)	2011	86	-
Palisades refund (Note 7) (f)	2010	85	120
Renewable energy plan (g)	n/a	25	-
Self-implemented electric rate refund (Note 7)	2010	17	-
Energy optimization plan (b)	n/a	6	-
Other (d)	various	11	9
Total regulatory liabilities (e)		\$ 2,136	\$ 1,988

(a) The MPSC has authorized Consumers to recover a 10.7 percent return on equity for regulatory assets specific to Consumers' electric business in its electric rates and a 10.6 percent return on equity for regulatory assets specific to Consumers' gas business in its gas rates.

(b) In order to achieve annual sales reduction targets mandated by the 2008 Energy Legislation, Consumers launched an energy optimization plan, which is funded through a customer surcharge authorized by the MPSC. At December 31, 2009, for certain customer classes, Consumers' spending

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exceeded surcharges collected; accordingly, Consumers recorded a regulatory asset of \$4 million for these amounts. For other customer classes, total surcharges collected exceeded Consumers' spending; this excess amount of \$6 million is reported as a regulatory liability. These amounts are reported in non-current regulatory assets and liabilities, because the period in which Consumers will collect and spend the surcharges is beyond one year.

(c) The MPSC has approved an energy optimization incentive mechanism that provides a financial incentive if Consumers' energy savings exceed annual targets established by the MPSC. Consumers will request \$6 million, the maximum incentive, from the MPSC through the energy optimization reconciliation case to be filed in March 2010. Consumers reported the incentive in non-current regulatory assets.

(d) At December 31, 2009 and 2008, other regulatory assets included a gas inventory regulatory asset and OPEB and pension expense incurred in excess of the MPSC-approved amount. Consumers will recover the OPEB and pension regulatory assets from its customers by 2011. Other regulatory liabilities included AFUDC collected in excess of the MPSC-approved amount and a provision for revenue subject to refund related to Consumers' self-implemented gas rates.

(e) At December 31, 2009, Consumers classified \$19 million of regulatory assets as current regulatory assets and \$145 million of regulatory liabilities as current regulatory liabilities. At December 31, 2008, Consumers classified \$19 million of regulatory assets as current regulatory assets and \$120 million of regulatory liabilities as current regulatory liabilities.

(f) The Palisades and Big Rock ISFSI sale transaction resulted in \$390 million of excess sales proceeds and decommissioning amounts. The 2007 MPSC order approving the sale transaction required that Consumers credit \$255 million of that amount to its retail customers by December 2008. In 2008, the MPSC instructed Consumers to offset the remaining \$135 million of excess sales proceeds and decommissioning fund balances with \$26 million of transaction costs from the sale. In May 2009, the MPSC required Consumers to distribute to customers \$36 million of proceeds from the sale. In Consumers' 2009 electric rate order, the MPSC ordered Consumers to refund the remaining \$73 million of excess sales proceeds and decommissioning fund balances to customers. At December 31, 2009, the Palisades regulatory liability of \$85 million comprised \$73 million of excess sales proceeds and the remaining unpaid balance of the \$36 million of proceeds, and it was reported in current regulatory liabilities, as the proceeds will be credited to customers within one year.

(g) The 2008 Energy Legislation requires that at least ten percent of Consumers' electric sales volume come from renewable energy sources by 2015, and includes requirements for specific renewable capacity additions. Under Consumers' renewable energy plan, it will meet this requirement by entering into long-term agreements to purchase power from third parties and by building its own renewable energy generating facilities. The MPSC authorized Consumers to implement a customer surcharge to fund its renewable energy plan. At December 31, 2009, total surcharges collected from gas and electric customers exceeded Consumers' spending. This excess amount is reported in the non-current portion of regulatory liabilities as the period Consumers will spend the surcharges collected is beyond one year.

Consumers' PSCR and GCR mechanisms also represent probable future revenues that will be recovered from customers or previously collected revenues that will be refunded to customers through the ratemaking process. Underrecoveries are included in Accrued power supply and gas revenue and

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overrecoveries are included in Accrued rate refunds on Consumers' Consolidated Balance Sheets. For additional details on Consumers' PSCR and GCR mechanisms, see Note 7, Utility Rate Matters.

Consumers reflected the following regulatory assets and liabilities for PSCR and GCR underrecoveries and overrecoveries on its Consolidated Balance Sheets:

	In Millions	
Years Ended December 31	2009	2008
Regulatory assets for PSCR and GCR underrecoveries	\$ 48	\$ 7
Regulatory liabilities for PSCR and GCR overrecoveries	\$ 21	\$ 7

4: NEW ACCOUNTING STANDARDS

IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

SFAS No. 168, The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles, codified in *ASC 105-10, Generally Accepted Accounting Principles*: This standard, which was effective for Consumers July 1, 2009, establishes the ASC as the single source of authoritative nongovernmental GAAP, except for SEC rules and interpretive releases, which are also authoritative GAAP for SEC registrants. The ASC supersedes all existing non-SEC accounting and reporting standards. Consumers has included references to the ASC in its Consolidated Financial Statements and notes where appropriate.

SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements – an amendment to ARB No. 51, codified in *ASC 810-10, Consolidation*: Under this standard, which was effective for Consumers January 1, 2009, ownership interests in subsidiaries held by third parties, previously referred to as minority interests, are presented as noncontrolling interests and shown separately on the parent's balance sheet within equity. In addition, net income attributable to noncontrolling interests is included in net income on the income statement. Consumers has applied these provisions to current and prior periods presented in its Consolidated Financial Statements.

SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities, an amendment of FASB Statement No. 133, codified in *ASC 815-10, Derivatives and Hedging*: This standard, which was effective for Consumers January 1, 2009, requires enhanced disclosures about how and why derivatives are used, how derivatives and related hedged items are accounted for, and how derivatives and any related hedged items affect financial position, financial performance, and cash flows. This standard did not impact Consumers' consolidated income, cash flows, or financial position. For additional details on Consumers' derivatives, see Note 10, Derivative Instruments.

FSP FAS 157-4, Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly, codified in *ASC 820-10, Fair Value Measurements and Disclosures*: This standard, which was effective for Consumers April 1, 2009, provides guidance on determining whether there has been a significant decrease in market activity for an asset or liability and whether quoted prices may reflect distressed transactions. This guidance indicates that entities should not rely on distressed prices in determining fair value, but may instead use alternative valuation techniques, such as discounting future cash flows

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assuming an orderly transaction. This standard also requires quarterly disclosures about the inputs and valuation techniques used in fair value measurements. Previously, only annual disclosures about valuation techniques were required. See Note 5, Fair Value Measurements, for the required disclosures. This standard had no impact on Consumers' consolidated income, cash flows, or financial position.

FSP FAS 115-2 and FAS 124-2, Recognition and Presentation of Other-Than-Temporary Impairments, codified in *ASC 320-10, Investments – Debt and Equity Securities*: This standard, which was effective for Consumers April 1, 2009, amends the guidance for determining whether an other-than-temporary impairment has occurred for debt securities. Entities no longer need to assert both the intent and ability to hold an impaired debt security until recovery to avoid recording an other-than-temporary impairment. Instead, an entity must consider whether it intends to sell the security or whether it is more likely than not that it will be required to sell the security prior to recovery. If either of these criteria are met, the full impairment should be recognized in earnings. If neither criterion is met, only impairments due to credit losses should be recorded in earnings, while impairments related to other factors should be recorded in other comprehensive income. This standard also includes additional disclosure requirements. This standard had no impact on Consumers' Consolidated Financial Statements; however, this new guidance will be incorporated in future assessments of other-than-temporary impairments of debt securities.

FSP FAS 132(R)-1, Employers' Disclosures about Postretirement Benefit Plan Assets, codified in *ASC 715-20, Compensation – Retirement Benefits – Defined Benefit Plans – General*: This standard, which was effective for Consumers December 31, 2009, requires expanded annual disclosures about postretirement benefit plan assets. This standard did not impact Consumers' consolidated income, cash flows, or financial position. See Note 11, Retirement Benefits, for further information on the accounting for postretirement benefit plans and for disclosures about postretirement benefit plan assets.

EITF Issue 08-5, Issuer's Accounting for Liabilities Measured at Fair Value with a Third-Party Credit Enhancement, codified in *ASC 820-10, Fair Value Measurements and Disclosures*: This standard, which was effective for Consumers January 1, 2009, 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. To comply with this standard, Consumers adjusted the methods it uses to determine the fair values of certain long-term debt instruments for its fair value disclosure. For the fair value disclosures, see Note 9, Financial Instruments. This standard had no impact on Consumers' consolidated income, cash flows, or financial position.

NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

SFAS No. 166, Accounting for Transfers of Financial Assets, an amendment of FASB Statement No. 140, codified through *ASU No. 2009-16, Transfers and Servicing (Topic 860): Accounting for Transfers of Financial Assets*: This standard, which was effective for Consumers January 1, 2010, removes the concept of a QSPE from guidance relating to transfers of financial assets and extinguishments of liabilities. It also removes the exceptions from applying guidance relating to VIEs to QSPEs. This standard revises and clarifies when an entity is required to derecognize a financial asset that it has transferred to another entity. It further clarifies how to measure beneficial interests received as proceeds in connection with a transfer of a financial asset, and introduces the concept of a "participating interest," the conditions of which must be met for a partial asset transfer to qualify for sale accounting treatment. This standard also requires enhanced disclosures related to continuing involvement with transferred financial assets. Under this standard, future transactions entered into under Consumers' revolving accounts receivable sales program, discussed in Note 8, Financials and

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Capitalization, would be accounted for as secured borrowings rather than as sales. Consumers would present outstanding amounts under the program as short-term debt collateralized by accounts receivable.

SFAS No. 167, Amendments to FASB Interpretation No. 46(R), codified through *ASU No. 2009-17, Consolidations (Topic 810): Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities*: This standard, which was effective for Consumers January 1, 2010, amends the criteria used to determine which enterprise, if any, has a controlling financial interest in a VIE. It replaces the quantitative calculation of risks and rewards with a qualitative approach focused on identifying which enterprise (1) has the power to direct the activities of a VIE that most significantly impact the entity's economic performance and (2) has the obligation to absorb losses of the entity or the right to receive benefits from the entity. This standard also requires ongoing assessments of whether an enterprise is the primary beneficiary of a VIE. Consumers is evaluating the impact of this standard on its Consolidated Financial Statements.

ASU No. 2010-06, Improving Disclosures about Fair Value Measurements: This standard expands the required quarterly disclosures about fair value measurements that are included in Note 5, Fair Value Measurements. This standard requires information on transfers in and out of Levels 1 and 2 of the fair value hierarchy. In addition, this standard requires gross reporting of purchases, sales, issuances, and settlements in the reconciliation of Level 3 fair values, rather than reporting this activity as one net amount. This standard also clarifies certain existing disclosure requirements. This standard was effective for Consumers January 1, 2010, except for the gross reporting of Level 3 fair value activity, which will be effective January 1, 2011. This standard will not impact Consumers' consolidated income, cash flows, or financial position.

5: FAIR VALUE MEASUREMENTS

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

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

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

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is significant to the fair value measurement in its entirety.

Assets and Liabilities Measured at Fair Value on a Recurring Basis

The following table summarizes, by level within the fair value hierarchy, Consumers' assets and liabilities reported at fair value on a recurring basis at December 31, 2009:

In Millions				
	Total	Level 1	Level 2	Level 3
Assets:				
Cash equivalents	\$ 31	\$ 31	\$ -	\$ -
Restricted cash equivalents	5	5	-	-
CMS Energy Common Stock	29	29	-	-
Nonqualified deferred compensation plan assets	4	4	-	-
<i>SERP:</i>				
Cash equivalents	30	30	-	-
State and municipal bonds	16	-	16	-
Total	\$ 115	\$ 99	\$ 16	\$ -
Liabilities:				
Nonqualified deferred compensation plan liabilities	\$ 4	\$ 4	\$ -	\$ -
Total	\$ 4	\$ 4	\$ -	\$ -

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

In Millions				
	Total	Level 1	Level 2	Level 3
Assets:				
Cash equivalents	\$ 56	\$ 56	\$ -	\$ -
Restricted cash equivalents	5	5	-	-
CMS Energy Common Stock	19	19	-	-
Nonqualified deferred compensation plan assets	3	3	-	-
<i>SERP:</i>				
Mutual fund	25	25	-	-
State and municipal bonds	19	-	19	-
Total	\$ 127	\$ 108	\$ 19	\$ -
Liabilities:				
Nonqualified deferred compensation plan liabilities	\$ 3	\$ 3	\$ -	\$ -
Derivative instruments	1	-	1	-
Total	\$ 4	\$ 3	\$ 1	\$ -

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

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repurchase agreements collateralized by U.S. Treasury notes.

Nonqualified Deferred Compensation Plan Assets: Consumers' nonqualified deferred compensation plan assets are invested in various mutual funds. Consumers values these assets using a market approach, using the daily quoted NAV provided by the fund managers that are the basis for transactions to buy or sell shares in each fund. Consumers reports these assets in Other non-current assets on its Consolidated Balance Sheets.

SERP Assets: Consumers values its SERP assets using a market approach, incorporating prices and other relevant information from market transactions.

The SERP cash equivalents consist of a money market fund with daily liquidity, which invests in state and municipal securities. At December 31, 2008, the SERP held an investment in an S&P 500 Index mutual fund. The fund's equity securities were listed on an active exchange. The fair value of the SERP mutual fund was based on the quoted NAV of the mutual fund, derived from the daily closing prices of the equity securities held by the fund. The NAV was the basis for transactions to buy or sell shares in the fund. In November 2009, Consumers sold its interests in the fund and invested the sales proceeds in the money market fund.

Consumers values its SERP state and municipal bonds using a matrix pricing model that incorporates Level 2 market-based information. The fair value of the bonds 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 state and municipal securities normally considered by market participants when pricing such debt securities. Consumers reports its SERP assets in Other non-current assets on its Consolidated Balance Sheets. For additional details about SERP securities, see Note 9, Financial Instruments.

Nonqualified Deferred Compensation Plan Liabilities: Consumers values its non-qualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect what Consumers owes the plan participants in accordance with their investment elections. Consumers reports all of its nonqualified deferred compensation plan liabilities in Other non-current liabilities on its Consolidated Balance Sheets.

Derivative Instruments: Consumers values its derivative instruments using either a market approach that incorporates information from market transactions, or an income approach that discounts future expected cash flows to a present value amount. Consumers uses various inputs to value the derivatives depending on the type of contract and the availability of market data.

For all fair values other than Level 1 prices, Consumers incorporates adjustments for the risk of nonperformance. For derivative assets, a credit adjustment is applied against the asset based on the published default rate for the credit rating that Consumers assigns to the counterparty based on an internal credit-scoring model. This model considers various inputs, including the counterparty's financial statements, credit reports, trade press, and other information that would be available to market participants. To the extent that the internal ratings are comparable to credit ratings published by independent rating agencies, the resulting credit adjustment is classified within Level 2. If the internal model results in a rating that is outside of the range of ratings given by the independent agencies and the credit adjustment is significant to the overall valuation, the derivative fair value is classified as Level 3. Consumers adjusts its derivative liabilities downward to reflect the risk of its own nonperformance,

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based on its published credit ratings. Adjustments for credit risk using the approach outlined within this paragraph are not materially different from the adjustments that would result from using credit default swap rates for the contracts presently held. For further details about derivative contracts, see Note 10, Derivative Instruments.

6: CONTINGENCIES AND COMMITMENTS

ELECTRIC UTILITY CONTINGENCIES

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

Cleanup and Solid Waste: Under NREPA, Consumers will ultimately incur remediation and other response activity costs at a number of sites. Consumers believes that these costs should be recoverable in rates under current ratemaking policies, but cannot guarantee that outcome. At December 31, 2009, Consumers had a recorded liability of \$1 million, its estimated probable NREPA liability, in accordance with applicable accounting standards.

Consumers is a potentially responsible party at a number of contaminated sites administered under the Superfund. Superfund liability is joint and several. In addition to Consumers, many other creditworthy parties with substantial assets are potentially responsible with respect to the individual sites. Based on its experience, Consumers estimates that its share of the total liability for known Superfund sites will be between \$2 million and \$8 million. Various factors, including the number of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2009, Consumers had a recorded liability of \$2 million, the minimum amount in the range of its estimated probable Superfund liability.

The timing of payments related to Consumers' remediation and other response activities at its Superfund and NREPA sites is uncertain. Periodically, Consumers receives information about new sites, which leads it to review its cost 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 its estimates of NREPA and Superfund liability.

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

Electric Utility Plant Air Permit Issues and Notices of Violation: In 2007, Consumers received a NOV/FOV from the EPA alleging that fourteen utility boilers exceeded the visible emission limits in their associated air permits. Consumers has responded formally to the NOV/FOV denying the allegations. In addition, the EPA has alleged that some utilities have classified incorrectly major plant modifications as RMRR rather than seeking permits from the EPA or state regulatory agencies to modify their plants. Consumers responded to information requests from the EPA on this subject in the past.

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Consumers believes that it has properly interpreted the requirements of RMRR. In 2008, Consumers received a NOV for three of its coal-fueled facilities alleging, among other things, violations of NSR and PSD regulations relating to ten projects from 1986 to 1998 allegedly subject to NSR review.

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

Nuclear Matters:

DOE Litigation: In 1997, a United States Court of Appeals decision confirmed that the DOE was to begin accepting deliveries of spent nuclear fuel for disposal by January 1998. Subsequent United States Court of Appeals litigation, in which Consumers 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. Consumers filed a complaint in 2002. If Consumers' litigation against the DOE is successful, Consumers plans to use any recoveries as reimbursement for the incurred costs of spent nuclear fuel storage during Consumers' ownership of Palisades and Big Rock. Consumers 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 Consumers' ownership of Palisades and Big Rock.

Nuclear Fuel Disposal Cost: Consumers has a recorded liability of \$163 million for amounts it collected from customers before 1983 to fund the disposal of spent nuclear fuel. This amount, which includes interest of \$119 million, is payable to the DOE when it begins to accept delivery of spent nuclear fuel. In conjunction with the sale of Palisades and the Big Rock ISFSI in 2007, Consumers retained this obligation and provided a letter of credit to Entergy as security for this obligation.

GAS UTILITY CONTINGENCIES

Gas Environmental Matters: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. These sites include 23 former MGP facilities. Consumers operated the facilities on these sites for some part of their operating lives. For some of these sites, Consumers has no current ownership or may own only a portion of the original site. At December 31, 2009, Consumers estimated its undiscounted remaining remediation and other response activity costs to be between \$35 million and \$49 million. Generally, Consumers has been able to recover most of its costs to date through proceeds from insurance settlements and customer rates.

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At December 31, 2009, Consumers had a recorded liability of \$35 million and a regulatory asset of \$63 million that included \$28 million of deferred MGP expenditures. The timing of payments related to the remediation and other response activity at Consumers' former MGP sites is uncertain. Consumers expects its remediation and other response activity costs to average \$6 million annually over the next five years. Consumers periodically reviews these cost estimates. Any significant change in the underlying assumptions, such as an increase in the number of sites, changes in remediation techniques, or legal and regulatory requirements, could affect Consumers' estimates of annual response activity costs and MGP liability.

FERC Investigation: In 2008, Consumers 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. Consumers responded to the FERC's first data request in the first quarter of 2008. The FERC has also taken depositions and Consumers has responded to additional data requests. In August 2009, Consumers received a letter presenting the preliminary view of the FERC staff that Consumers violated a regulation in connection with certain capacity release transactions from August 2005 through October 2007. Consumers submitted a response and defense of its views to the FERC in September 2009. In February 2010, the FERC Office of Enforcement informed Consumers that it was closing the investigation without any sanctions.

GUARANTEES

Consumers enters into various agreements containing tax and other indemnity provisions for which it is unable to estimate the maximum potential obligation. These factors include unspecified exposure under certain agreements. Consumers considers the likelihood that it would be required to perform or incur substantial losses related to these indemnities to be remote. At December 31, 2009, the maximum obligation and carrying amounts for Consumers' guarantees were immaterial.

OTHER CONTINGENCIES

In addition to the matters disclosed in this Note and Note 7, Utility Rate Matters, there are certain lawsuits and administrative proceedings before various courts and governmental agencies arising from the ordinary course of business to which Consumers is a party. These lawsuits and proceedings may involve personal injury, property damage, contracts, environmental issues, federal and state taxes, rates, licensing, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings will not have a material adverse effect on its consolidated results of operations, financial position, or cash flows.

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CONTRACTUAL COMMITMENTS

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

At December 31, 2009

	Total	Less Than One Year	Payments Due		
			One to Three Years	Three to Five Years	More Than Five Years
Purchase obligations	\$ 14,217	\$ 1,978	\$ 2,853	\$ 1,534	\$ 7,852
Purchase obligations – related parties	1,737	79	169	186	1,303

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

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

- a capacity charge of \$10.14 per MWh of available capacity;
- a fixed energy charge based on Consumers' 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 Consumers to extend the MCV PPA for five years or purchase the MCV Facility at the conclusion of the MCV PPA's term in March 2025.

Capacity and energy charges, net of RCP replacement energy and benefits, under the MCV PPA were \$246 million in 2009, \$320 million in 2008, and \$464 million in 2007. Based on a 2008 contract amendment and approval by the MPSC that allows Consumers to manage the contract more cost effectively, Consumers estimates that capacity and energy charges under the MCV PPA will range from \$240 million to \$330 million annually.

The Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers estimates that capacity and energy payments under the Palisades PPA will average \$320 million annually. Consumers' total purchases of capacity and energy under the PPA were \$276 million in 2009, \$298 million in 2008, and \$180 million in 2007. For further details about Palisades, see Note 14, Leases.

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7: UTILITY RATE MATTERS

ELECTRIC UTILITY RATE MATTERS

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

The following table summarizes the PSCR reconciliation filings pending with the MPSC:

PSCR Year	Date Filed	Net Over/ (Under) recovery	PSCR Cost of Power Sold
2007	March 2008	\$(42) million (a)	\$1.6 billion
2008	March 2009	\$ 2 million (b)	\$1.7 billion

(a) In the 2007 PSCR Plan, Consumers expected to offset power supply costs by including a \$44 million credit for proceeds due to customers from the Palisades sale; however, the MPSC directed that those proceeds be refunded outside of the PSCR process. For additional details on the refunding of the Palisades sale proceeds, see Note 3, Utility Regulation. In May 2009, the ALJ's proposal for decision recommended no PSCR recovery for economic development discounts of \$3 million and disallowance of \$4 million of net replacement power costs associated with a crane incident at Consumers' Campbell Plant.

(b) In February 2010, the ALJ's proposal for decision recommended no PSCR recovery for \$3 million of economic development discounts.

PSCR Plans: Consumers submitted to the MPSC its 2009 PSCR plan in September 2008 and its 2010 PSCR plan in September 2009. Under both of these plans, Consumers requested the MPSC's approval to apply PSCR factors that include recovery of an economic development discount provided to a large industrial customer. The MPSC approved this discount in 2005 to promote long-term investments in the industrial infrastructure of Michigan.

In January 2010, the MPSC approved Consumers' 2009 PSCR plan with the exception of the recovery of the discount for the large industrial customer. It was determined in the November 2009 electric rate case order that recovery of this discount should be provided through the electric general rates that Consumers self-implemented in May 2009. That order, however, did not address the recovery of the discount provided from January 2009 through self-implementation, which totaled \$4 million. Consumers cannot predict the outcome of this matter, but will oppose any attempt to prevent recovery of the unrecovered discount.

Also in the November 2009 electric rate case order, the MPSC increased the amount of base-PSCR costs Consumers may recover in its electric general rates. As a result of this, and the MPSC's decision to allow for recovery of the economic development discount through general rates rather than through the PSCR, Consumers filed notice with the MPSC in November, revising its proposed maximum PSCR factor for 2010. Consumers self-implemented this revised 2010 PSCR charge beginning in

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January 2010. While Consumers expects to recover all of its PSCR costs, it cannot predict the financial impact or outcome of this proceeding.

Electric Rate Cases and Self-Implemented Rates: In November 2008, Consumers 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 sought 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 Consumers' smart grid program.

This was the first electric rate case under the new streamlined regulatory process enacted by the 2008 Energy Legislation. The new provisions generally allow utilities to self-implement rates six months after filing, subject to refund with interest, unless the MPSC finds good cause to prohibit self-implementation. The rate of interest to be charged on refunded amounts is LIBOR plus five percent for the appropriate period. For any portion of a refund that exceeds 25 percent of the annual revenue increase approved by the MPSC in its final order, the rate of interest charged would be Consumers' authorized rate of return on equity. The new provisions require the MPSC to issue an order 12 months after filing, or the rates, as filed, become permanent.

In April 2009, Consumers filed tariff sheets indicating that it planned to self-implement an electric rate increase in the annual amount of \$179 million beginning in May 2009. The MPSC issued an order in May 2009 requiring that, if Consumers self-implemented the \$179 million electric rate increase, it must simultaneously distribute to customers \$36 million of proceeds from the April 2007 sale of Palisades. Accordingly, in May 2009, Consumers self-implemented an annual electric rate increase of \$179 million, subject to refund with interest, and also implemented a one-time distribution of \$36 million to customers.

In November 2009, the MPSC issued its final order in this case, authorizing Consumers to increase its rates by \$139 million annually, \$40 million less than the rate increase self-implemented by Consumers. The order reflects an authorized return on equity of 10.7 percent and the exclusion from rate base of amounts associated with an obligation to the DOE for nuclear fuel disposal. The order also requires Consumers to refund \$73 million of proceeds remaining from the April 2007 sale of Palisades. The order adopts a "pilot" decoupling mechanism effective December 1, 2009, and which, subject to certain conditions, will allow rates to be adjusted to collect or refund the change in marginal revenue arising from the difference between the level of average sales per customer adopted in the order and actual average sales per customer. The order also adopts an uncollectible expense tracking mechanism that will allow rates to be adjusted to collect or refund 80 percent of the difference between the level of uncollectible expense included in rates and actual uncollectible expense.

The MPSC directed Consumers to refund to customers the difference between the rates it self-implemented in May and the rates authorized in this order, plus interest, subject to a reconciliation proceeding. As of December 31, 2009, Consumers had a recorded regulatory liability of \$17 million related to this refund.

In January 2010, the MPSC granted a petition for rehearing filed by an intervenor. This petition contended that, while the MPSC removed the accrued interest associated with an obligation to the DOE for nuclear fuel disposal from rate base, it failed to deduct the principal of that obligation of \$44 million. The MPSC agreed and revised its calculation of Consumers' rate base, which resulted in a \$5 million

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decrease in Consumers' annual electric rates. Effectively, the MPSC, through its final order and rehearing in this case, has authorized Consumers to increase its rates by \$134 million annually.

In January 2010, Consumers filed an application with the MPSC seeking an annual increase in revenue of \$178 million based on an 11 percent authorized return on equity. The filing seeks authority to recover new investments in system reliability, environmental compliance, and technology advancements. The following table details the components of the requested increase in revenue:

		In Millions
Components of the increase in revenue		
Investment in rate base	\$	106
Operating and maintenance		49
Cost of capital		18
Gross margin		5
Total	\$	178

Electric Operation and Maintenance Expenditures Show-Cause Order: In December 2005, the MPSC authorized Consumers to increase its electric rates. In the same order, the MPSC ordered Consumers to spend certain amounts on future tree-trimming and line-clearing activities, as well as on the operation and maintenance of Consumers' fossil-fueled power plants. At that time, the MPSC also ordered Consumers to establish mechanisms to track these expenditures and stated that the rate increase was subject to refund with interest if the specified amounts were not spent on these activities.

In October 2009, the MPSC issued a show-cause order alleging that, in 2007, Consumers spent \$14 million less on forestry and fossil-fueled plant operation and maintenance activity than the amount ordered by the MPSC and that Consumers has not refunded this amount to customers. The October 2009 show-cause order directed Consumers to explain why it should not be found in violation of the MPSC's December 2005 order and subject to applicable sanctions, and why the refunds required by that order have not yet occurred. Consumers' response indicated that the total amount it spent on forestry and fossil-fueled plant operation and maintenance activity for the years 2006 through 2009 approximated the total amounts included in the December 2005 order for these activities. While it cannot predict the outcome of this proceeding, Consumers does not consider it probable that it will be required to provide a refund to customers. Accordingly, Consumers has not recorded a provision for revenue subject to refund.

Big Rock Decommissioning: The MPSC and the FERC regulate the recovery of Consumers' costs to decommission Big Rock. Subsequent to 2000, Consumers stopped funding a Big Rock trust fund because the collection period for an MPSC-authorized decommissioning surcharge expired on that date. The level of funds provided by the trust fell short of the amount needed to complete decommissioning. As a result, Consumers provided \$44 million of corporate contributions for decommissioning costs and recorded this amount as a regulatory asset on its Consolidated Balance Sheets.

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In 2008, Consumers filed an application with the MPSC seeking to recover the \$44 million Big Rock decommissioning shortfall from customers. In an order issued in February 2010, the MPSC concluded that decommissioning surcharges collected during a statutory rate freeze from 2001 through 2003 should have been deposited in the decommissioning trust fund. The MPSC agreed that Consumers was entitled to the \$44 million decommissioning shortfall, but concluded that Consumers had collected this amount previously through the decommissioning surcharge in effect during the rate freeze. The MPSC ordered Consumers to refund the \$64 million of revenue collected in excess of decommissioning costs, plus interest of \$22 million, over eighteen months. To reflect the impacts of this MPSC rate order, Consumers has recognized an \$86 million regulatory liability on its Consolidated Balance Sheets at December 31, 2009, and a charge to income of \$130 million, which comprises \$99 million of revenue collected during the rate freeze and \$31 million of interest.

Consumers has paid \$30 million to Entergy to assume ownership and responsibility for the Big Rock ISFSI, and has incurred \$55 million for nuclear fuel storage costs as a result of the DOE's failure to accept spent nuclear fuel. At December 31, 2009, Consumers had an \$85 million regulatory asset recorded on its Consolidated Balance Sheets for these costs.

Electric Depreciation: In February 2010, Consumers filed an electric depreciation case. As ordered by the MPSC, Consumers prepared a traditional cost-of-removal study, which supported a \$46 million increase in annual depreciation.

Also in February 2010, Consumers filed an electric depreciation case for Ludington. This case, filed jointly with Detroit Edison, requests an increase in annual depreciation. Consumers' share of this increase is \$9 million. Consumers cannot predict the financial impact or outcome of these proceedings.

GAS UTILITY RATE MATTERS

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

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

GCR Year	Date Filed	Net Underrecovery	GCR Cost of Gas Sold
2008-2009	June 2009	\$15 million	\$1.8 billion

GCR Reconciliation for 2007-2008: In December 2009, the MPSC issued an order in Consumers' 2007-2008 GCR reconciliation approving full recovery of \$1.7 billion in gas costs and authorized Consumers to roll into its 2008-2009 GCR plan the overrecovery of \$17 million.

GCR Plans: In December 2008, Consumers filed an application with the MPSC seeking approval of a GCR plan for its 2009-2010 GCR plan year. Using the base GCR ceiling factor it proposed in this plan, Consumers self-implemented the 2009-2010 GCR charge in April 2009.

In December 2009, Consumers filed an application with the MPSC seeking approval of a GCR plan for

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its 2010-2011 GCR plan year. While Consumers expects to recover all of its GCR costs, it cannot predict the financial impact or outcome of these proceedings.

Gas Depreciation: In September 2009, the MPSC issued a final order in Consumers' gas depreciation case, authorizing the use of depreciation rates filed by Consumers in August 2008. These rates, previously approved by the MPSC on an interim basis in December 2008, reduced Consumers' depreciation expense, and its recovery of that expense, by \$20 million per year. The MPSC also ordered Consumers to adopt certain standard retirement units by January 1, 2010. Consumers estimates that the use of these standard retirement units will increase maintenance expense, and recovery of that expense, by \$10 million annually. In February 2010, the MPSC directed Consumers to begin implementation of the new standard retirement units at the same time it implements the final rates approved in its pending gas rate case in the spring of 2010.

Gas Rate Case: In May 2009, Consumers filed an application with the MPSC seeking an annual increase in revenue of \$114 million based on an 11 percent authorized return on equity. The following table details the components of the requested increase in revenue:

Components of the increase in revenue		In Millions
Impact of sales declines	\$	41
Investment in rate base		40
Recovery of operating and maintenance costs		25
Return on equity		8
Total	\$	114

Under the new streamlined regulatory process described in the "Consumers' Electric Utility Rate Matters – Electric Rate Case and Self-Implemented Rates" section of this Note, utilities may be allowed to self-implement rates six months after filing, subject to refund with interest, unless the MPSC finds good cause to prohibit self-implementation. In November 2009, Consumers self-implemented a gas rate increase in the annual amount of \$89 million, subject to refund with interest. Consumers does not consider it probable that it will be required to refund a material portion of its self-implemented rates.

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8: FINANCINGS AND CAPITALIZATION

Long-term debt at December 31 follows:

			In Millions	
	Interest Rate (%)	Maturity	2009	2008
FMBs (a)	4.800	2009	\$ -	\$ 200
	4.400	2009	-	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	250
	6.125	2019	350	350
	6.700	2019	500	-
	5.650	2020	300	300
	5.650	2035	139	142
	5.800	2035	175	175
			<u>\$ 3,664</u>	<u>\$ 3,517</u>
Senior notes	6.875	2018	180	180
Securitization bonds	5.566 (b)	2010-2015	243	277
Nuclear fuel disposal liability		(c)	163	162
Tax-exempt pollution control revenue bonds	Various	2010-2035	161	161
Total Consumers principal amount outstanding			<u>\$ 4,411</u>	<u>\$ 4,297</u>
Current amounts			(343)	(383)
Net unamortized discount			(5)	(6)
Total Consumers Long-term debt			<u>\$ 4,063</u>	<u>\$ 3,908</u>

(a) The weighted-average interest rate for Consumers' FMBs was 5.583 percent at December 31, 2009 and 5.329 percent at December 31, 2008.

(b) The weighted-average interest rate for Consumers' Securitization bonds was 5.566 percent at December 31, 2009 and 5.495 percent at December 31, 2008.

(c) The maturity date of the nuclear fuel disposal liability is uncertain.

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Financings: The following is a summary of significant long-term debt transactions during 2009:

	Principal (in millions)	Interest Rate (%)	Issue/Retirement Date	Maturity Date
DEBT ISSUANCES:				
FMBs	500	6.70%	March 2009	September 2019
DEBT RETIREMENTS:				
FMBs	200	4.80%	February 2009	February 2009
FMBs	150	4.40%	August 2009	August 2009

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

Regulatory Authorization for Financings: The FERC has authorized Consumers to have outstanding at any one time, up to \$1.0 billion of secured and unsecured short-term securities for general corporate purposes. The remaining availability is \$520 million at December 31, 2009. The FERC has also authorized Consumers to issue and sell up to \$2.1 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$1.0 billion at December 31, 2009. 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 owned by Consumers' subsidiary, Consumers Funding, collateralize Consumers' Securitization bonds. The bondholders have no recourse to Consumers' other assets. Through its rate structure, Consumers bills customers for Securitization surcharges to fund the payment of principal, interest, and other related expenses. The surcharges collected are remitted to a trustee and are not available to creditors of Consumers or creditors of Consumers' affiliates other than Consumers Funding. Securitization surcharges totaled \$46 million in 2009 and \$53 million in 2008.

Debt Maturities: At December 31, 2009, the aggregate annual contractual maturities for long-term debt for the next five years were:

	<i>IN MILLIONS</i>				
	<i>PAYMENTS DUE</i>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Long-term debt	\$ 343	\$ 37	\$ 339	\$ 416	\$ 243

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Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2009:

				In Millions
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
March 30, 2012	500	.	335	165
November 30, 2010	30	.	30	
August 17, 2010	150	.		150

(a) Secured revolving letter of credit facility

Sale of Accounts Receivable: Under a revolving accounts receivable sales program, Consumers may 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, subject to certain eligibility requirements. At December 31, 2009, \$250 million of accounts receivable were eligible for sale, of which \$50 million were sold. At December 31, 2008, \$250 million of accounts receivable were eligible for sale, of which \$170 million were sold.

The purchaser of the receivables has no recourse against Consumers' other assets for failure of a debtor to pay when due and no right to any receivables not sold. Consumers and the special-purpose entity have accounted for these transfers as sales because the transferred receivables have been legally isolated from the transferor, the transferee could pledge or exchange the receivables, and the transferor did not maintain effective control over the receivables. Consumers has not recorded a gain or loss on the receivables sold nor retained any interest in the receivables sold. Consumers continues to service the receivables sold to the special-purpose entity.

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

Years Ended December 31	In Millions	
	2009	2008
Administrative fees	\$ 3	\$ 1
Net cash flow as a result of accounts receivable sales	(120)	170
Collections from customers	6,024	6,060

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2009, Consumers had \$333 million of unrestricted retained earnings available to pay common stock dividends to CMS Energy. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from the FERC suggest that under a variety of circumstances common stock dividends from Consumers would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay common stock dividends in excess of retained earnings would be based on specific facts and circumstances and would result only after a formal regulatory filing process.

During 2009, Consumers paid \$285 million of common stock dividends to CMS Energy.

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Preferred Stock of Subsidiary: Details about Consumers' preferred stock outstanding follow:

December 31	Series	Optional Redemption Price	Number of Shares		In Millions	
			2009	2008	2009	2008
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 of subsidiary					\$ 44	\$ 44

9: FINANCIAL INSTRUMENTS

The carrying amounts of Consumers' cash, current accounts and notes receivable, short-term investments, and current liabilities approximate their fair values because of their short-term nature. The cost or carrying amounts and fair values of Consumers' long-term financial instruments were as follows:

December 31	2009		2008	
	Cost or Carrying Amount	Fair Value	Cost or Carrying Amount	Fair Value
Securities available for sale	\$ 24	\$ 45	\$ 52	\$ 63
Long-term debt (a)	4,406	4,635	4,291	4,073

(a) Includes current portion of long-term debt of \$343 million at December 31, 2009 and \$383 million at December 31, 2008.

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

The following table summarizes Consumers' investment securities:

December 31	2009				2008			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
Available for sale:								
SERP:								
Mutual fund	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 25
Municipal bonds	16	-	-	16	19	-	-	19
Common stock of CMS Energy	8	21	-	29	8	11	-	19

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The mutual fund classified as available for sale consisted of an investment in an S&P 500 Index mutual fund. Municipal bonds classified as available for sale consisted of investment-grade state and municipal bonds.

During 2008, the fair value of Consumers' SERP investment in the mutual fund declined from \$41 million to \$25 million. Consumers determined that the decline in fair value was other than temporary. Accordingly, Consumers reclassified net unrealized losses of \$16 million (\$10 million net of tax) from AOCL to Other expense on 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.

During 2009, the proceeds from Consumers' sales of SERP securities were \$32 million, and \$5 million of gross gains were realized. Consumers reclassified net gains of \$3 million from AOCL and included this amount in net income in 2009. During 2008, the proceeds from Consumers' sales of SERP securities were \$2 million, and gross gains and losses were immaterial. During 2007, the proceeds from Consumers' sales of SERP securities were \$29 million, and \$11 million of gross gains and \$1 million of gross losses were realized. Consumers reclassified net gains of \$7 million from AOCL and included this amount in net income in 2007.

The fair values of the SERP municipal bonds by contractual maturity at December 31, 2009 were as follows:

	In Millions
Due one year or less	\$ 1
Due after one year through five years	7
Due after five years through ten years	6
Due after ten years	2
Total	<u>\$ 16</u>

10: DERIVATIVE INSTRUMENTS

In order to limit exposure to certain market risks, primarily changes in commodity prices, interest rates, and foreign exchange rates, Consumers may enter into various risk management contracts, such as forward contracts, futures, options, and swaps. In entering into these contracts, Consumers follows 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. Consumers does not hold any of its derivatives for trading purposes.

The contracts used to manage market risks may qualify as derivative instruments. If a contract is a derivative and does not qualify for the normal purchases and sales exception, the contract is recorded on the balance sheet at its fair value. Each quarter, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives have been designated as accounting hedges, all changes in fair value are reported in earnings. For a discussion of how Consumers determines the fair value of its derivatives, see Note 5, Fair Value Measurements.

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

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

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

At December 31, 2009, the fair value of Consumers' derivative instruments was less than \$1 million.

The following table summarizes the effect of Consumers' derivative instruments on its Consolidated Statements of Income:

In Millions		
	Location of Gain (Loss) Recognized in Income on Derivatives	Amount of Gain (Loss) Recognized in Income on Derivatives
Twelve months ended December 31, 2009		
<i>Derivatives not designated as hedging instruments:</i>		
Commodity contracts	Other income	\$ 9

11: RETIREMENT BENEFITS

Consumers provides pension, OPEB, and other retirement benefit plans to 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 an OPEB plan;
- benefits to a selected group of management under a non-contributory, nonqualified EISP; and
- a contributory, qualified defined contribution 401(k) plan.

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

On September 1, 2005, Consumers implemented the DCCP. The DCCP provides an employer

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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 or 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 \$4 million for the year ended December 31, 2009, \$3 million for the year ended December 31, 2008, and \$2 million for the year ended December 31, 2007.

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 Consumers' consolidated assets. The following table provides information regarding the SERP trust.

Years Ended December 31	In Millions		
	2009	SERP 2008	2007
Trust assets(a)	\$ 50	\$ 45	\$ 53
ABO	54	47	48
Contributions	1	-	21

(a) The assets are classified as Other non-current assets on the Consolidated Balance Sheets.

On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the defined benefit SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, will be placed in a grantor trust. Consumers' trust assets were less than \$1 million at December 31, 2009 and 2008. The assets are classified as Other non-current assets on its Consolidated Balance Sheets. The DC SERP expense was less than \$1 million for each of the years ended December 31, 2009, 2008, and 2007.

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 each of the years ended December 31, 2009 and 2008, and \$14 million for the year ended December 31, 2007.

EISP: Consumers 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 Consumers' best interest to offer. The EISP expense was less than \$1 million for each of the years ended December 31, 2009, 2008, and 2007. The ABO for the EISP was \$1 million at December 31, 2009 and 2008.

OPEB: The OPEB plan covers all regular full-time employees who are covered by the employee health care plan on the day before they retire from the company at age 55 or older and who have at least ten 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 8.5 percent for those under 65 and 8.0 percent for those over 65 in 2009 and 2010. The rate of increase is assumed to slow to five percent

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for those under and over 65 by 2017 and thereafter.

The health care cost-trend rate assumption affects the estimated costs recorded. A change of one percentage point in the 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	\$ 17	\$ (15)
Effect on postretirement benefit obligation	\$ 193	\$ (169)

In 1992, Consumers recorded a liability of \$466 million for the accumulated transition obligation and a corresponding regulatory asset for anticipated recovery in utility rates. 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.

Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans Amendments: In September 2006, the FASB issued an amended standard for accounting for employers' defined benefit pension and other postretirement plans. This standard required Consumers to recognize the funded status of its defined benefit postretirement plans on its Consolidated Balance Sheets at December 31, 2006. The standard also required Consumers to recognize changes in the funded status of its plans in the year in which the changes occur. In addition, the standard required that Consumers change its plan measurement date from November 30 to December 31, effective December 31, 2008. In the first quarter of 2008, Consumers recorded the measurement date change, which resulted in a \$6 million net-of-tax decrease to retained earnings, a \$4 million reduction to regulatory assets, a \$7 million increase in Postretirement benefit liabilities, and a \$5 million increase in Deferred tax assets on its Consolidated Balance Sheets.

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

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

Weighted Average for Benefit Obligations:

Years Ended December 31	Pension and SERP			OPEB		
	2009	2008	2007	2009	2008	2007
Discount rate (a)	5.85%	6.50%	6.40%	6.00%	6.50%	6.50%
Expected long-term rate of return on plan assets (b)	8.00%	8.25%	8.25%	7.50%	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 and SERP			OPEB		
	2009	2008	2007	2009	2008	2007
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%			

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

(b) Consumers determines its 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. Consumers considers 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 conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. Consumers' expected long-term rate of return on Pension Plan assets was 8.25 percent in 2009. The 2009 actual return on Pension Plan assets was 21 percent, and for 2008 the actual return was a negative 23 percent.

(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.

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

Years Ended December 31	In Millions		
	Pension and SERP		
	2009	2008	2007
Net periodic pension cost			
Service cost	\$ 40	\$ 41	\$ 47
Interest expense	97	96	84
Expected return on plan assets	(83)	(78)	(75)
Amortization of:			
Net loss	40	40	44
Prior service cost	5	6	7
Net periodic pension cost	\$ 99	\$ 105	\$ 107
Regulatory adjustment (a)	-	4	(22)
Net periodic pension cost after regulatory adjustment	\$ 99	\$ 109	\$ 85

Years Ended December 31	In Millions		
	OPEB		
	2009	2008	2007
Net periodic OPEB cost			
Service cost	\$ 24	\$ 21	\$ 24
Interest expense	77	69	65
Expected return on plan assets	(46)	(61)	(57)
Amortization of:			
Net loss	33	10	23
Prior service credit	(10)	(10)	(10)
Net periodic OPEB cost	\$ 78	\$ 29	\$ 45
Regulatory adjustment (a)	-	3	(6)
Net periodic OPEB cost after regulatory adjustment	\$ 78	\$ 32	\$ 39

(a) Regulatory adjustments are the differences between amounts included in rates and the periodic benefit cost calculated. The pension regulatory asset had a balance of \$29 million at December 31, 2009 and 2008. The OPEB regulatory asset had a balance of \$5 million at December 31, 2009 and 2008.

The estimated net loss and prior service cost for the defined benefit Pension Plans that will be amortized into net periodic benefit cost in 2010 from the regulatory asset is \$55 million. The estimated net loss and prior service credit for OPEB plans that will be amortized into net periodic benefit cost in 2010 from the regulatory asset is \$23 million.

Consumers amortizes gains and losses in excess of ten 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 ten years for OPEB.

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Reconciliations: The following tables reconcile the funded status of Consumers' retirement benefits plans with its retirement benefits plans' liabilities:

Years Ended December 31	In Millions	
	Pension Plan	
	2009	2008
Benefit obligation at beginning of period	\$ 1,524	\$ 1,565
Service cost	40	45
Interest cost	96	103
Actuarial loss (gain)	145	(66)
Benefits paid	(88)	(123)
Benefit obligation at end of period (a)	\$ 1,717	\$ 1,524
Plan assets at fair value at beginning of period	724	1,078
Actual return on plan assets	165	(231)
Company contribution	206	-
Actual benefits paid (b)	(88)	(123)
Plan assets at fair value at end of period	\$ 1,007	\$ 724
Funded status at December 31 (c)(d)	\$ (710)	\$ (800)

Years Ended December 31	In Millions			
	SERP		OPEB	
	2009	2008	2009	2008
Benefit obligation at beginning of period	\$ 62	\$ 61	\$ 1,219	\$ 1,082
Service cost	1	1	24	23
Interest cost	4	4	77	74
Actuarial loss (gain)	6	(2)	104	91
Transfer	(4)	-	-	-
Benefits paid	(2)	(2)	(51)	(51)
Benefit obligation at end of period (a)	\$ 67	\$ 62	\$ 1,373	\$ 1,219
Plan assets at fair value at beginning of period	-	-	612	785
Actual return on plan assets	-	-	108	(185)
Company contribution	2	2	55	62
Actual benefits paid (b)	(2)	(2)	(50)	(50)
Plan assets at fair value at end of period	\$ -	\$ -	\$ 725	\$ 612
Funded status at December 31 (c)	\$ (67)	\$ (62)	\$ (648)	\$ (607)

(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 \$18 million for 2009 and \$24 million for 2008. The reduction includes \$6 million for 2009 and \$7 million for 2008 in capitalized OPEB costs.

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(b) Consumers received payments of \$4 million in 2009 and \$5 million in 2008 for the Medicare Part D subsidies.

(c) Consumers' liabilities for retirement benefits comprised \$1.4 billion classified as non-current and \$3 million classified as current for the year ended December 31, 2009, and \$1.4 billion classified as non-current and \$2 million classified as current for the year ended December 31, 2008.

(d) Of the \$710 million unfunded status of the Pension Plan at December 31, 2009, \$675 million was attributable to Consumers based on allocation of expenses. Of the \$800 million unfunded status of the Pension Plan at December 31, 2008, \$762 million was attributable to Consumers.

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

Years Ended December 31	In Millions	
	2009	2008
Pension PBO	\$ 1,717	\$ 1,524
Pension ABO	1,393	1,240
Fair value of Pension Plan assets	1,007	724

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: The following table summarizes the amounts recognized in regulatory assets and AOCL that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets, see Note 3, Utility Regulation.

Years ended December 31	In Millions			
	Pension and SERP		OPEB	
	2009	2008	2009	2008
Regulatory assets				
Net loss	\$ 860	\$ 835	\$ 604	\$ 595
Prior service cost (credit)	27	33	(68)	(78)
AOCL				
Net loss	14	8	-	-
Prior service cost	1	1	-	-
Total amounts recognized in regulatory assets and AOCL	\$ 902	\$ 877	\$ 536	\$ 517

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Plan Assets: The following tables summarize the fair value of Pension Plan and OPEB plan assets at December 31, 2009, by asset category and by level within the fair value hierarchy. For additional details about the fair value hierarchy, see Note 5, Fair Value Measurements.

In Millions			
Pension Plan			
	Total	Level 1	Level 2
Asset Category:			
Cash and short-term investments (a)	\$ 65	\$ 65	\$ -
U.S. government and agencies securities (b)	40	-	40
Corporate debt (c)	145	-	145
State and municipal bonds (e)	4	-	4
Foreign corporate debt (f)	17	-	17
Mutual funds (h)	117	117	-
Pooled funds (i)	619	-	619
Total	\$ 1,007	\$ 182	\$ 825

In Millions			
OPEB Plan			
	Total	Level 1	Level 2
Asset Category:			
Cash and short-term investments (a)	\$ 29	\$ 29	\$ -
U.S. government and agencies securities (b)	157	-	157
Corporate debt (d)	21	-	21
State and municipal bonds (e)	51	-	51
Foreign corporate debt (f)	2	-	2
Common stocks (g)	134	134	-
Mutual funds (h)	17	17	-
Pooled funds (j)	371	-	371
Total	\$ 782	\$ 180	\$ 602

(a) Cash and short-term investments consist of money market funds with daily liquidity.

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

(c) Corporate debt investments in the Pension Plan represent both investment grade bonds (63 percent) and non-investment grade, high-yield bonds (37 percent) of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on comparable securities of issuers with similar credit ratings.

(d) Corporate debt investments in the OPEB plan represent investment grade bonds (62 percent) and non-investment grade, high-yield bonds (38 percent) of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on

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comparable securities of issuers with similar credit ratings.

(e) State and municipal bonds are valued using a matrix pricing model that incorporates Level 2 market-based information. The fair value of the bonds 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 state and municipal securities normally considered by market participants when pricing such debt securities.

(f) Foreign corporate debt securities are valued based on quoted market prices, when available, or on yields presently available on comparable securities of issuers with similar credit ratings.

(g) Common stocks in the OPEB plan consist of equity securities with low transaction costs that are actively managed and that track the S&P 500 Index. These securities are valued at their quoted closing prices.

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

(i) Pooled funds in the Pension Plan include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. These funds include investments in U.S. equity securities (56 percent), foreign equity securities (22 percent), foreign fixed-income securities (16 percent), U.S. fixed-income securities (3 percent), and alternative investments (3 percent). These investments are valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

(j) Pooled funds in the OPEB plan include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. These funds include investments in U.S. equity securities (89 percent), foreign equity securities (5 percent), foreign fixed-income securities (4 percent), U.S. fixed-income securities (1 percent) and alternative investments (1 percent). These investments are valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

The fair value of Pension Plan and OPEB plan assets classified as Level 3 at December 31, 2009 was less than \$1 million.

The following table summarizes Consumers' contributions to the OPEB plan and Pension Plan:

Years Ended December 31	In Millions	
	2009	2008
<i>OPEB: (a)</i>		
VEBA trust	\$ 39	\$ 40
401 (h) component	16	10
	\$ 55	\$ 50
Pension (b)	\$ 199	\$ -

(a) Consumers plans to contribute \$70 million to its OPEB plan in 2010.

(b) Consumers plans to contribute \$18 million to its Pension Plan in 2010.

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

In 2008, Consumers adjusted its target asset allocation for Pension Plan assets to 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 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 asset allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers as well as high-yield and global bond funds. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Consumers established union and non-union VEBA trusts to fund its future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers and through direct contributions from the non-utility subsidiaries. Consumers has a target asset allocation of 60 percent equity and 40 percent fixed-income investments. Consumers invests the equity portions of the union and non-union health care VEBA trusts in a S&P 500 Index fund. Consumers invests the fixed-income portion of the union health care VEBA trust in domestic investment grade taxable instruments. Consumers invests the fixed-income portion of the non-union health care VEBA trust in a diversified mix of domestic tax-exempt securities. The investment selections of each VEBA trust are influenced by the tax consequences, as well as the objective of generating asset returns that will meet the medical and life insurance costs of retirees.

Benefit Payments: The expected benefit payments for each of the next five years and the five-year period thereafter are as follows:

	In Millions		
	Pension	SERP	OPEB(a)
2010	\$ 76	\$ 2	\$ 59
2011	83	2	62
2012	92	2	65
2013	101	2	68
2014	111	2	72
2015-2019	691	12	419

(a) Consumers' OPEB benefit payments are net of employee contributions and expected Medicare Part D prescription drug subsidy payments. Subsidies to be received are estimated to be \$5 million for 2010, \$6 million for 2011, \$7 million for each of 2012 and 2013, \$8 million for 2014, and \$48 million combined for 2015 through 2019.

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12: INCOME TAXES

Consumers files a consolidated federal income tax return and a unitary 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.

Deferred tax accounting is used 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 lives of the related properties.

Consumers had a federal tax loss carryforward of \$73 million at December 31, 2009, that expires from 2023 through 2028. Consumers expects to use the federal tax loss carryforward prior to its expiration; thus, no valuation allowance was required.

In addition, Consumers had general business credit carryforwards of \$11 million that expire from 2010 through 2030.

Furthermore, at December 31, 2009, Consumers had a benefit of \$194 million for future Michigan tax deductions granted as part of the MBT legislation of 2007.

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

	In Millions		
Years Ended December 31	2009	2008	2007
Current income taxes:			
Federal	\$ 72	\$ (10)	\$ 114
State and local	24	12	-
Income tax benefit of operating loss carryforwards	-	-	(44)
	\$ 96	\$ 2	\$ 70
Deferred income taxes:			
Federal	\$ 66	\$ 200	\$ 59
State and local	5	-	-
	\$ 71	\$ 200	\$ 59
Deferred ITC, net	(4)	(4)	(4)
Tax expense (benefit)	\$ 163	\$ 198	\$ 125

Current tax expense reflects the settlement of income tax audits for prior years, as well as the provision for the 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 Consumers' consolidated financial statements. Deferred tax assets and liabilities are classified as current or non-current according to the classification of the related assets or liabilities. Deferred tax assets and liabilities not related to assets or liabilities are classified according to the expected reversal date of the temporary differences.

The amount of income taxes paid is subject to ongoing audits by federal, state, and foreign tax authorities, which can result in proposed assessments. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2009 are adequate for all years. The years 2002 through 2007 are under audit by the IRS.

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

	In Millions	
December 31	2009	2008
Current assets (liabilities):		
Employee benefits	\$ (33)	\$ (100)
Gas inventory	(201)	(219)
Nuclear decommissioning (including unrecovered costs)	15	-
Reserves and accruals	18	-
Tax loss and credit carryforwards	9	8
Other	(14)	34
Net current liability	\$ (206)	\$ (277)
Noncurrent assets (liabilities):		
Employee benefits	\$ 61	\$ 80
Nuclear decommissioning (including unrecovered costs)	17	(20)
Property	(1,237)	(1,056)
Reserves and accruals	11	-
Securitized costs	(141)	(161)
Regulatory tax liability	209	205
Tax loss and credit carryforwards	223	213
Other	(69)	(53)
Net non-current liability	\$ (926)	\$ (792)
Total deferred income tax liability	\$ (1,132)	\$ (1,069)

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

	In Millions		
Years Ended December 31	2009	2008	2007
Income from continuing operations before income taxes	\$ 456	\$ 562	\$ 437
Expected income tax expense (benefit) at statutory federal rate	160	197	153
Increase (decrease) in taxes from:			
ITC amortization	(4)	(4)	(4)
Medicare Part D exempt income	(6)	(8)	(9)
Property differences	1	3	9
Research and development credit, net	(7)	-	-
State and local income taxes, net of federal benefit	19	8	-
Valuation allowance	-	-	(23)
Other, net	-	2	(1)
Income tax expense	\$ 163	\$ 198	\$ 125
Effective tax rate	35.7%	35.2%	28.6%

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A reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

Years ended December 31	In Millions		
	2009	2008	2007
Balance at beginning of period	\$ 55	\$ 41	\$ 51
Reductions for prior year tax positions	(1)	-	(11)
Additions for prior year tax positions	2	12	1
Additions for current year tax positions	1	2	-
Balance at end of period	\$ 57	\$ 55	\$ 41

Included in the balance at December 31, 2009 were \$54 million of 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, other than interest and penalties, the disallowance of the shorter deductibility period would not affect the annual effective tax rate but would accelerate the payment of cash to the taxing authority to an earlier period. Consumers had unrecognized tax benefits of \$3 million at December 31, 2009, that if recognized would affect the annual effective tax rate in future years. There were no uncertain tax benefits that would reduce Consumers' effective tax rate at December 31, 2008 and 2007. It is reasonably possible that, within the next twelve months, a settlement will be reached with the IRS on Consumers' capitalized overhead cost methodology, a timing issue. An estimate of a settlement range cannot be made at this point.

Consumers recognizes accrued interest and penalties, where applicable, related to uncertain tax benefits as part of income tax expense. No interest has been recognized related to uncertain tax benefits.

13: STOCK-BASED COMPENSATION

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

All grants under the PISP for 2009, 2008, and 2007 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. For awards granted in 2008 and 2007, 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 CMS Energy's TSR with the median total stockholders' 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. For awards granted in 2009, the market condition is based entirely on a comparison of CMS Energy's TSR with the median stockholders' 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 200 percent of the initial grant. Time-lapse restricted stock vests after a service period of three years. Restricted stock awards granted to officers in 2007 and 2008 were 80 percent TSR restricted stock and 20 percent time-lapsed restricted stock. Awards granted to officers in 2009 were 67 percent TSR restricted stock and 33 percent time-lapse restricted stock.

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All restricted stock awards are subject to forfeiture if employment terminates before the end of the vesting period. If, however, 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 individual award or, in the absence of such definition, as defined by the PISP.

The PISP also allows for stock options, stock appreciation rights, phantom shares, and performance units, none of which were granted in 2009, 2008, or 2007.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6 million shares from June 2009 through May 2014, nor may such awards to any recipient exceed 500,000 shares in any fiscal year. Consumers may issue awards of up to 5,285,993 shares of common stock under the PISP at December 31, 2009. 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 PISP.

The following table summarizes restricted stock activity under the PISP:

Restricted Stock	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at December 31, 2008	1,567,920	\$12.03
Granted (a)	711,147	13.44
Vested	(281,305)	12.60
Forfeited (b)	(187,775)	12.00
Nonvested at December 31, 2009	1,809,987	12.50

(a) During 2009, Consumers granted 351,800 TSR shares and 359,347 time-lapse shares of restricted stock.

(b) During 2009, 173,775 TSR shares granted by Consumers in 2006 were forfeited due to the failure to meet the specific market conditions.

Consumers charges the fair value of the awards to expense over the required service period. As a result, Consumers recognizes all compensation expense for share-based awards that have accelerated service provisions upon retirement by the period in which the employee becomes eligible to retire. Consumers calculates the fair value of time-lapse restricted stock based on the price of CMS Energy's common stock on the grant date. Consumers calculates the fair value of TSR restricted stock awards on the grant date using a Monte Carlo simulation. Consumers bases expected volatilities on the historical volatility of the price of CMS Energy Common Stock.

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

	2009	2008	2007
Expected volatility	29.79%	19.70%	19.11%
Expected dividend yield	1.96%	2.67%	1.20%
Risk-free rate	1.75%	2.83%	4.59%

The following table summarizes amounts related to restricted stock awards:

	In Millions		
	2009	2008	2007
Fair value of shares vested	\$ 4	\$ 2	\$ 10
Compensation expense recognized	8	7	7
Income tax benefit recognized	3	2	2

At December 31, 2009, there was \$8 million of total unrecognized compensation cost related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 1.4 years.

The following table summarizes stock option activity under the PISP:

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, 2008	497,786	\$19.81	2.9 years	\$ (1)
Granted	-	-		
Exercised	(33,000)	\$ 6.99		
Cancelled or Expired	(86,000)	33.89		
Outstanding at December 31, 2009	378,786	17.74	2.3 years	\$ (1)

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. Consumers issues new shares when recipients exercise stock options. The total intrinsic value of stock options exercised was less than \$1 million in 2009 and 2008 and \$6 million in 2007. Cash received from exercise of these stock options in 2009 was less than \$1 million.

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

Years Ended December 31	2009	2008	2007
Weighted average grant date fair value per share			
Restricted stock granted	\$13.44	\$10.43	\$14.12
Stock options granted (a)	-	-	-

(a) No stock options were granted in 2009, 2008, or 2007.

14: LEASES

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

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 Consumers' vehicle fleet operations have a maximum term of 120 months and TRAC end-of-life provisions.

Consumers has capital leases for gas transportation pipelines to the Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the Karn generating complex has a term of 15 years with a provision to extend the contract from month to month. The capital lease for the gas transportation pipeline to Zeeland has a lease term of 12 years with a renewal provision at the end of the contract. The remaining terms of Consumers' long-term PPAs range between 1 and 21 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

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

	In Millions		
Years Ended December 31	2009	2008	2007
Capital lease expense	\$ 38	\$ 46	\$ 34
Operating lease expense	34	27	23

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Minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2009 were:

	In Millions		
	Capital Leases	Finance Lease (a)	Operating Leases
2010	\$ 18	\$ 22	\$ 28
2011	17	21	28
2012	20	20	28
2013	12	20	24
2014	10	19	23
2015 and thereafter	54	114	119
Total minimum lease payments	\$ 131	\$ 216	\$ 250
Less imputed interest	73	55	
Present value of net minimum lease payments	\$ 58	\$ 161	
Less current portion	9	13	
Non-current portion	\$ 49	\$ 148	

(a) In April 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to buy all of the capacity and energy produced by Palisades. Consumers has continuing involvement with Palisades through security provided to Entergy for Consumers' PPA obligation, Consumers' DOE liability, and other forms of involvement. Because of these ongoing arrangements, Consumers accounted for the transaction as a financing of Palisades and not a sale. Accordingly, no gain on the sale of Palisades was recognized on the Consolidated Statements of Income. Consumers accounted for the remaining non-real-estate assets and liabilities associated with the transaction as a sale.

Palisades remains on Consumers' Consolidated Balance Sheets and Consumers continues to depreciate it. Consumers recorded the related proceeds as a finance obligation with payments recorded to interest expense and the finance obligation based on the amortization of the obligation over the life of the Palisades PPA. The value of the finance obligation was determined based on an allocation of the transaction proceeds to the fair values of the net assets sold and fair value of the plant asset under the financing. Total amortization and interest charges under the financing were \$23 million for each of the years ended December 31, 2009 and 2008.

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15: PROPERTY, PLANT, AND EQUIPMENT

The following table summarizes Consumers' property, plant, and equipment:

In Millions			
Years ended December 31	Estimated Depreciable Life in Years	2009	2008
Electric:			
Generation	18-85	\$3,671	\$ 3,357
Distribution	12-75	4,991	4,766
Other	7-40	574	551
Capital and finance leases (a)		289	291
Gas:			
Underground storage facilities (b)	30-65	299	270
Transmission	13-75	573	473
Distribution	30-80	2,557	2,460
Other	5-50	366	398
Capital leases (a)		17	21
Other non-utility property	7-71	15	15
Construction work in progress		505	607
Less accumulated depreciation, depletion, and amortization (c)		4,386	4,242
Net property, plant, and equipment (d)		\$9,471	\$ 8,967

(a) Capital and finance leases presented in this table are gross amounts. Accumulated amortization of capital and finance leases was \$84 million at December 31, 2009 and \$79 million at December 31, 2008. Additions were \$16 million and net retirements and adjustments were \$22 million during 2009. Additions were \$5 million and net retirements and adjustments were \$3 million during 2008.

(b) Included base natural gas in underground storage of \$26 million at December 31, 2009 and 2008, which is not subject to depreciation.

(c) At December 31, 2009, accumulated depreciation, depletion, and amortization included \$4.4 billion from Consumers' utility plant assets and \$1 million from non-utility plant assets. At December 31, 2008, accumulated depreciation, depletion, and amortization included \$4.2 billion from Consumers' utility plant assets and \$1 million from non-utility plant assets.

(d) At December 31, 2009, utility plant additions were \$928 million and utility plant retirements, including other plant adjustments, were \$171 million. At December 31, 2008, utility plant additions were \$629 million and utility plant retirements, including other plant adjustments, were \$60 million.

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

In Millions					
Years ended December 31	2009		2008		
Description	Amortization Life in years	Gross Cost (a)	Accumulated Amortization	Gross Cost (a)	Accumulated Amortization
Software development	7-15	\$ 303	\$ 105	\$ 370	\$ 192
Plant acquisition adjustments	40	214	11	214	6
Rights of way	50-75	134	35	118	33
Leasehold improvements	various	13	9	11	9
Franchises and consents	n/a	15	6	14	6
Other intangibles	n/a	18	13	18	13
Total		\$ 697	\$ 179	\$ 745	\$ 259

(a) Intangible asset additions for Consumers' utility plant were \$62 million during 2009 and \$163 million during 2008, which included \$161 million related to the installation and operation of a new integrated business software system. Retirements were \$110 million during 2009. There were no intangible asset retirements during 2008.

Amortization expense related to intangible assets was \$30 million in 2009, \$32 million in 2008, and \$21 million in 2007. Included in total amortization expense for intangible assets was computer software amortization expense of \$22 million in 2009, \$23 million in 2008, and \$18 million in 2007. Amortization of intangible assets is expected to range between \$30 million and \$33 million per year over the next five years.

16: ASSET RETIREMENT OBLIGATIONS

Accounting for Asset Retirement Obligations: Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them.

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

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

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

No assets have been restricted for purposes of settling AROs.

The following tables summarize the changes in the ARO liability:

Company and ARO Description	In Millions					ARO Liability 12/31/09
	ARO Liability 12/31/08	Incurred	Settled (a)	Accretion	Cash flow Revisions	
Coal ash disposal areas	\$ 62	\$ -	\$ (4)	\$ 6	\$ -	\$ 64
Wells at gas storage fields	1	-	-	-	-	1
Indoor gas services relocations	1	-	-	-	-	1
Asbestos abatement	36	-	(1)	3	-	38
Gas distribution cut, purge, cap	105	15	(3)	7	-	124
Total Consumers	\$ 205	\$ 15	\$ (8)	\$ 16	\$ -	\$ 228

Company and ARO Description	In Millions					ARO Liability 12/31/08
	ARO Liability 12/31/07	Incurred	Settled (a)	Accretion	Cash flow Revisions	
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 Consumers	\$ 198	\$ (1)	\$ (7)	\$ 15	\$ -	\$ 205

(a) Cash payments of \$8 million in 2009 and \$7 million in 2008 were included in the Other current and non-current liabilities line in Net cash provided by operating activities in Consumers' Consolidated Statements of Cash Flows.

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17: JOINTLY OWNED REGULATED UTILITY FACILITIES

Consumers has investments in jointly owned regulated utility facilities, as shown in the following table:

December 31	Ownership Share (%)	In Millions					
		Net Investment (a)		Accumulated Depreciation		Construction Work in Progress	
		2009	2008	2009	2008	2009	2008
						\$ 14	\$ 19
Campbell Unit 3	93.3	\$ 662	\$ 675	\$ 387	\$ 360		
Ludington	51.0	62	61	111	107	5	7
		105					
Distribution	Various		96	43	41	7	3

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

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

18: RELATED PARTY TRANSACTIONS

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

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

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

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		In Millions		
Description	Related Party	2009	2008	2007
Dividend income	CMS Energy	\$ 1	\$ 1	\$ 1
Type of Expense:				
Electric generating capacity and energy	Affiliates of CMS Enterprises	(81)	(75)	(79)
Interest expense on note payable	CMS Energy and Consumers' affiliated Trust Preferred Securities Companies	-	-	(2)
Gas Transportation (a)	CMS Bay Area Pipeline L.L.C.	-	-	(1)

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

Amounts receivable from related parties for various services and employee benefits were \$2 million at December 31, 2009 and 2008. Amounts payable to related parties for purchased power were \$11 million at December 31, 2009 and \$14 million at December 31, 2008.

Consumers owns 1.8 million shares of CMS Energy Common Stock with a fair value of \$29 million at December 31, 2009. For additional details on Consumers' investment in CMS Energy Common Stock, see Note 10, Financial Instruments.

19: ASSET SALES

The impacts of asset sales are included in Loss (gain) on assets sales, net in Consumers' Consolidated Statements of Income. Asset sales for Consumers were immaterial for the years ended December 31, 2009 and 2008.

The following table summarizes Consumers' asset sales for the year ended December 31, 2007:

		In Millions	
Month Sold	Business	Cash Proceeds	Continuing Operations Pretax Gain (Loss)
April	Palisades (a)	\$ 333	\$ -
Various	Other	4	2
	Total Consumers	\$ 337	\$ 2

(a) Consumers sold Palisades to Entergy for \$380 million and, as of December 31, 2007, received \$363 million after various closing adjustments. Consumers also paid Entergy \$30 million to assume ownership and responsibility for the Big Rock ISFSI. Because of the sale of Palisades, Consumers paid the NMC, the former operator of Palisades, \$7 million in exit fees and forfeited its \$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.

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

20: REPORTABLE SEGMENTS

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

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

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

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

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The following tables provide financial information by reportable segment:

	In Millions		
Years Ended December 31	2009	2008	2007
Operating Revenue:			
Electric utility	\$ 3,407	\$ 3,594	\$ 3,443
Gas utility	2,556	2,827	2,621
Total Operating	\$ 5,963	\$ 6,421	\$ 6,064
Depreciation and Amortization:			
Electric utility	\$ 441	\$ 438	\$ 397
Gas utility	118	136	127
Total Depreciation and Amortization	\$ 559	\$ 574	\$ 524
Interest Charges:			
Electric utility	\$ 225	\$ 185	\$ 193
Gas utility	66	60	70
Other	1	2	1
Total Interest Charges	\$ 292	\$ 247	\$ 264
Income Tax Expense (Benefit):			
Electric utility	\$ 107	\$ 153	\$ 100
Gas utility	56	45	47
Other	-	-	(22)
Total Income Tax Expense	\$ 163	\$ 198	\$ 125
Net Income Available to Common Stockholder:			
Electric utility	\$ 194	\$ 271	\$ 196
Gas utility	96	89	87
Other	1	2	27
Total Net Income Available to Common Stockholder	\$ 291	\$ 362	\$ 310
Property, Plant and Equipment, Gross			
Electric utility	\$ 9,525	\$ 8,965	\$ 8,555
Gas utility	3,812	3,622	3,467
Other	15	15	15
Total Property, Plant and Equipment	\$13,352	\$12,602	\$12,037
Total Assets:			
Electric utility (a)	\$ 9,157	\$ 8,904	\$ 8,492
Gas utility (a)	4,594	4,565	4,102
Other	871	777	807
Total Assets	\$14,622	\$14,246	\$13,401
Capital Expenditures: (b)			
Electric utility	\$ 557	\$ 553	\$ 1,319
Gas utility	270	241	168
Total Capital Expenditures	\$ 827	\$ 794	\$ 1,487

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

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

Collective Bargaining Agreements: At December 31, 2009, the Union represented 44 percent of Consumers' employees. The Union represents Consumers' operating, maintenance, construction, and call center employees. Union contracts expire in June and August of 2010.

21: QUARTERLY FINANCIAL INFORMATION (UNAUDITED)

Quarters Ended	In Millions, Except Per Share Amounts			
	2009			
	March 31	June 30	Sept. 30	Dec. 31
Operating revenue	\$ 2,034	\$ 1,182	\$ 1,204	\$ 1,543
Operating income	203	174	218	94
Net income	99	72	101	21
Preferred dividends	1	-	1	-
Net income available to common stockholder	98	72	100	21

Quarters Ended	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 dividends	1	-	1	-
Net income available to common stockholder	129	60	90	83

Quarterly numbers differ from those previously reported due to adjustments associated with Consumers' November 2009 electric rate order. In accordance with the accounting rules that apply to certain adjustments of utility revenue under ratemaking processes, Consumers recorded the impacts of the rate order that were specifically identifiable with prior interim periods of 2009 as revisions to those periods.

Impacts of November 2009 electric rate order:

Quarters Ended	In Millions, Except Per Share Amounts		
	2009		
	March 31	June 30	Sept. 30
Operating revenue	\$ -	\$ (2)	\$ (9)
Operating income	2	2	(11)
Net income available to common stockholder	1	1	(6)

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Consumers Energy Company			

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholder of
Consumers Energy Company

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of income, of cash flows, and of changes in equity present fairly, in all material respects, the financial position of Consumers Energy Company and its subsidiaries at December 31, 2009 and December 31, 2008, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2009 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 index appearing under Item 15(a)(2) 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, 2009, 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 Annual Report on Internal Control over Financial Reporting appearing under Item 9A(T). 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.

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

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

/s/ PricewaterhouseCoopers LLP
Detroit, Michigan

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) 4/15/2010	Year of Report December 31, 2009
Consumers Energy Company			

March 1, 2010

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)	12,807,280,030	8,618,742,445	
4	Property Under Capital Leases	221,733,740	213,971,159	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	13,029,013,770	8,832,713,604	
9	Leased to Others			
10	Held for Future Use	20,980,713	20,515,621	
11	Construction Work in Progress	504,077,900	301,413,148	
12	Acquisition Adjustments	213,753,946	213,470,672	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	13,767,826,329	9,368,113,045	
14	Accum. Prov. For Depr., Amort., & Depl.	5,499,078,371	3,247,407,158	
15	Net Utility Plant (Enter Total of line 13 less 14)	8,268,747,958	6,120,705,887	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	5,354,154,173	3,222,694,856	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434		
20	Amort. Of Underground Storage Land & Land Rights	4,351,998		
21	Amort. Of Other Utility Plant	121,278,100	13,870,334	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	5,488,136,705	3,236,565,190	
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	10,915,996	10,836,673	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	5,499,078,371	3,247,407,158	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(d)	(e)	(f)	(g)	(h)	No.
					1
					2
3,526,852,751				661,684,834	3
5,677,246				2,085,335	4
					5
					6
					7
3,532,529,997	0	0	0	663,770,169	8
					9
465,092				0	10
125,099,356				77,565,396	11
283,274					12
3,658,377,719	0	0	0	741,335,565	13
1,909,714,575				341,956,638	14
1,748,663,144	0	0	0	399,378,927	15
					16
					17
1,878,313,661				253,145,656	18
8,352,434					19
4,351,998					20
18,596,784				88,810,982	21
1,909,614,877	0	0	0	341,956,638	22
					23
					24
					25
	0	0	0		26
					27
20,375					28
					29
20,375	0	0	0	0	30
					31
79,323				0	32
1,909,714,575	0	0	0	341,956,638	33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/10	Year of Report December 31, 2009
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)			
2	Fabrication	0		
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)	0		
9	In Reactor (120.3)	0		
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)	0	0	
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)	44,286,408		
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	(44,286,408)		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)	0		
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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) 04/16/10	Year of Report December 31, 2009
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)			
1. Report below the original cost of plant in service in the same detail as in the current depreciation order. 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. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and		include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative 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	
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	14,189,873	199,646
4	303 Miscellaneous Intangible Plant	10,821,368	17,745,246
5	TOTAL Intangible Plant	25,107,100	17,944,892
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	3,806,082	1,270,189
9	310.2 Land Rights	854,367	0
10	311 Structures and Improvements	409,865,592	63,173,930
11	312 Boiler Plant Equipment	1,640,859,164	174,426,748
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	309,687,101	58,471,085
14	315 Accessory Electric Equipment	112,588,066	7,194,174
15	316 Miscellaneous Power Plant Equipment	27,597,851	3,422,746
16	317 Asset Retirement Costs for Steam Production	6,727,026	0
17	TOTAL Steam Production Plant	2,511,985,249	307,958,872
18	Nuclear Production Plant		
19	320.1 Land	75,190	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	0
22	322 Reactor Plant Equipment	0	0
23	323 Turbogenerator Units	0	0
24	324 Accessory Electric Equipment	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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

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

to primary account classifications.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	95,859	301	2
27,391	0	0	14,362,128	302	3
4,637,134	0	0	23,929,480	303	4
4,664,525	0	0	38,387,467		5
					6
					7
0	0	0	5,076,271	310.1	8
0	0	0	854,367	310.2	9
2,000,944	0	3,051	471,041,629	311	10
6,117,231	0	(5,750)	1,809,162,931	312	11
0	0	0	0	313	12
2,936,531	0	0	365,221,655	314	13
24,169	0	7,224	119,765,295	315	14
313,180	0	(79,958)	30,627,459	315	15
0	0	0	6,727,026	316	16
11,392,055	0	(75,433)	2,808,476,633		17
					18
0	0	(75,190)	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009
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	3,332,549	0	
29	330.2 Recreational Land	112,241	0	
30	330.3 Land Rights	40,535	0	
30	331 Structures and Improvements	22,793,155	354,978	
31	332 Reservoirs, Dams and Waterways	144,955,535	4,468,362	
32	333 Water Wheels, Turbines and Generators	47,454,410	8,195,374	
33	334 Accessory Electric Equipment	12,673,024	19,232	
34	335 Miscellaneous Power Plant Equipment	4,972,141	585,552	
35	336 Roads, Railroads and Bridges	1,599,554	0	
36	TOTAL Hydraulic Production Plant	237,933,144	13,623,498	
37	Other Production Plant			
38	340.1 Land	1,504,874	0	
39	340.2 Land Rights	13,685	0	
40	341 Structures and Improvements	947,907	463,756	
41	342 Fuel Holders, Products and Accessories	523,434	67,086	
42	343 Prime Movers	0	0	
43	344 Generators	387,339,469	374,158	
44	345 Accessory Electric Equipment	2,791,563	3,396,196	
45	346 Miscellaneous Power Plant Equipment	936,443	410,856	
46	TOTAL Other Production Plant	394,057,375	4,712,052	
47	TOTAL Production Plant	3,144,050,958	326,294,422	
48	3. TRANSMISSION PLANT			
49	350.1 Land	0	0	
50	350.2 Land Rights	0	0	
51	352 Structures and Improvements	0	0	
52	353 Station Equipment	0	0	
53	354 Towers and Fixtures	0	0	
54	355 Poles and Fixtures	0	0	
55	356 Overhead Conductors and Devices	0	0	
56	357 Underground Conduit	0	0	
57	358 Underground Conductors and Devices	0	0	

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

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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	(75,190)	0		26	
					27	
0	0	0	3,332,549	330.1	28	
0	0	0	112,241	330.2	29	
0	0	0	40,535	330.3	30	
29,941	0	0	23,118,192	331	30	
293,069	0	0	149,130,828	332	31	
113,709	0	0	55,536,075	333	32	
6,885	0	0	12,685,371	334	33	
256,528	0	(125,913)	5,175,252	335	34	
0	0	0	1,599,554	336	35	
700,132	0	(125,913)	250,730,597		36	
					37	
0	0	0	1,504,874	340.1	38	
0	0	0	13,685	340.2	39	
0	0	0	1,411,663	341	40	
0	0	0	590,520	342	41	
0	0	0	0	343	42	
0	0	0	387,713,627	344	43	
0	0	0	6,187,759	345	44	
0	0	(17,649)	1,329,650	346	45	
0	0	(17,649)	398,751,778		46	
12,092,187	0	(294,185)	3,457,959,008		47	
					48	
0	0	0	0	350.1	49	
0	0	0	0	350.2	50	
0	0	0	0	352	51	
0	0	0	0	353	52	
0	0	0	0	354	53	
0	0	0	0	355	54	
0	0	0	0	356	55	
0	0	0	0	357	56	
0	0	0	0	358	57	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant	0	0	
59	4. DISTRIBUTION PLANT			
60	360.1 Land	17,569,925	718,545	
61	360.2 Land Rights	18,909,795	626,632	
62	360.3 Land	53,755,976	(793)	
63	360.4 Land Rights	45,415,443	1,403,792	
64	361 Structures and Improvements	50,712,343	3,963,995	
65	362 Station Equipment	736,319,496	46,844,314	
66	363 Storage Battery Equipment	0	0	
67	364 Poles, Towers and Fixtures	907,430,848	54,286,741	
68	365 Overhead Conductors and Devices	903,664,121	72,597,192	
69	366 Underground Conduit	75,221,973	2,206,936	
70	367 Underground Conductors and Devices	424,009,636	13,795,260	
71	368 Line Transformers	679,438,022	23,771,794	
72	368.1 Capacitors	0	0	
73	369 Services	546,422,155	7,964,144	
74	370 Meters	192,949,011	22,656,801	
75	371 Installations on Customers' Premises	6,615,023	136,353	
76	372 Leased Property on Customers' Premises	0	0	
77	373 Street Lighting and Signal Systems	88,188,627	2,149,465	
78	374 Asset Retirement Costs for Distribution Plant	129,033	0	
79	TOTAL Distribution Plant	4,746,751,427	253,121,171	
80	5. GENERAL PLANT			
81	389.1 Land	4,024,690	(1,380,711)	
82	389.2 Lands Rights	190,217	0	
83	390 Structures and Improvements	45,983,065	10,032,142	
84	391 Office Furniture and Equipment	2,496,962	160,571	
85	391.1 Computers / Computer Related Equipment	16,192,870	2,822,751	
86	392 Transportation Equipment	17,073,453	595,316	
87	393 Stores Equipment	84,942	0	
88	394 Tools, Shop and Garage Equipment	6,862,882	480,490	
89	395 Laboratory Equipment	5,999,607	(334,947)	
90	396 Power Operated Equipment	2,054,070	1,602,794	
91	397 Communication Equipment	38,736,211	423,866	
92	398 Miscellaneous Equipment	1,886,245	181,334	
93	SUBTOTAL	141,585,214	14,583,606	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0		359	57
0	0	0	0		58
					59
0	0	(1,494,853)	16,793,617	360.1	60
743	0	119,748	19,655,432	360.2	61
67,549	0	(4,577)	53,683,057	360.3	62
8,970	0	4,577	46,814,842	360.4	63
159,866	(70)	(2,300)	54,514,102	361	64
7,485,852	(1,760)	(4,925)	775,671,273	362	65
0	0	0	0	363	66
2,716,078	0	(56,369)	958,945,142	364	67
3,363,932	0	56,369	972,953,750	365	68
227,080	0	0	77,201,829	366	69
1,840,624	0	0	435,964,272	367	70
6,142,307	0	0	697,067,509	368	71
0	0	0	0	368.1	72
454,077	0	0	553,932,222	369	73
4,512,948	0	0	211,092,864	370	74
142,693	0	0	6,608,683	371	75
0	0	0	0	372	76
1,081,187	0	0	89,256,905	373	77
0	0	0	129,033	374	78
28,203,906	(1,830)	(1,382,330)	4,970,284,532		79
					80
0	0	0	2,643,979	389.1	81
0	0	0	190,217	389.2	82
150,791	0	0	55,864,416	390	83
0	0	811	2,658,344	391	84
530,628	0	(473,774)	18,011,219	391.1	85
180,338	0	(1,006,163)	16,482,268	392	86
0	0	0	84,942	393	87
1,904	0	(760,811)	6,580,657	394	88
0	0	(296,907)	5,367,753	395	89
41,646	0	(501,805)	3,113,413	396	90
46,000	0	0	39,114,077	397	91
2,097	0	(65,329)	2,000,153	398	92
953,404	0	(3,103,978)	152,111,438		93

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	141,585,214	14,583,606	
93	TOTAL (Accounts 101 and 106)	8,057,494,699	611,944,091	
94				
95	102 Electric Plant Purchased	8,915	(3,276)	
96	(Less) 102 Electric Plant Sold	0	0	
97	103 Experimental Plant Unclassified	0	0	
98	TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i>	8,057,503,614	611,940,815	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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
953,404	0	(3,103,978)	152,111,438		92
45,914,022	(1,830)	(4,780,493)	8,618,742,445		93
					94
0	0	(5,639)	0	102	95
0		0	0		96
				103	97
45,914,022	(1,830)	(4,786,132)	8,618,742,445		98

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
4	Vrooman-Moore Rd	12/31/1982	12/31/2010	390,614
5	Tittabawassee-Thetford-Kenowa/Claremont-Lawndale	11/30/1975	12/31/2010	325,278
6	Barry-Delhi-Looking Glass	12/31/1967	12/31/2010	365,494
7	Pingree	5/31/2007	12/31/2010	532,955
8	Sinclair	5/31/2007	12/31/2010	726,446
9	Pompeii	6/30/1979	12/31/2010	643,129
10	G Rapids-Kal-Batt Cr & Buck Cr	2/26/2001	12/31/2010	613,699
11	Spraure Creek-Goss	12/31/1982	12/31/2010	1,064,367
12	Gary Road-Sprague Creek	12/31/1978	12/31/2010	1,231,963
13	Millington-Blackfoot	11/30/1975	12/31/2010	1,716,077
14	Quanicassee-Gary Road	11/30/1975	12/31/2010	1,805,066
15	Sprague Creek-Zeeland	12/31/1980	12/31/2010	2,083,391
16	Battle Creek-Batavia	11/30/1993	12/31/2010	5,794,661
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Other Electric Property	various	various	3,222,481
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTAL			20,515,621

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) 04/16/10	Year of Report December 31, 2009
CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)				
<p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	\$1,042,246		\$44,294,869
2	Fossil Generation Plant - Electric Total	\$221,367,026		\$280,686,000
3	Hydro Generation Plant - Electric Total	\$7,376,520		\$12,087,000
4	Other Generation Plant - Electric Total	\$11,383,419		\$44,529,000
5	Transmission Plant - Electric Total	\$10,078		\$0
6	Distribution Plant - Electric Total	\$56,211,553		\$343,831,277
7	General Plant - Electric Total	\$4,022,306		\$12,303,650
8				
9				
10				
11				
12				
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35	TOTAL	301,413,148	0	737,731,796

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009

CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Engineering and Supervision	73,296,796
2	Administrative and General	57,026,037
3		
4		
5		
6		
7		
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11		
12		
13		
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15		
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39	TOTAL	130,322,833

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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>			

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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	3,018,290,334	3,018,285,039	5,295	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	249,235,814	249,235,814		
4	(403.1) Decommissioning Expense	0	0		
5	(413) Exp. Of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	0	0		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	249,235,814	249,235,814	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	41,446,922	41,446,922		
13	Cost of Removal	46,991,023	46,991,023		
14	Salvage (Credit)	(4,714,524)	(4,714,524)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	83,723,421	83,723,421	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	38,948,043	38,948,043		
18	Retirement WIP	(50,619)	(50,619)		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	3,222,700,151	3,222,694,856	5,295	0
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production	960,050,725	960,050,483	242	
21	Nuclear Production-Depreciation	0	0		
22	Nuclear Production-Decommissioning	(54,614,287)	(54,614,287)		
23	Hydraulic Production-Conventional	22,265,802	22,265,802		
24	Hydraulic Production-Pumped Storage	130,099,791	130,099,791		
25	Other Production	98,826,486	98,826,486		
26	Transmission	0	0		
27	Distribution	1,968,972,030	1,968,966,977	5,053	
28	General	97,099,604	97,099,604		
29	TOTAL (Enter total of lines 20 thru 28)	3,222,700,151	3,222,694,856	5,295	0

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

2 Electric Plant in Service Retirements-
Page 211, line 93, Col (d)
Nondepreciable Property
Other Adjustments
Book Cost of Plant Retired - Line12, Col (c)

45,914,022
(4,744,037)
276,937
41,446,922

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,476		216,476
7	Misc Properties/Springfield Twp	154,815		154,815
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	123,300		123,300
11	Misc Properties/Oakland Twp	111,389		111,389
12	Quanicassee Land/Bay/Hampton Twp	102,959		102,959
13				
14				
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			
18	MCV Related Line & Sub	1,735,146		1,735,146
19	Wholehouse Surge Suppressor	285,458		285,458
20				
21	Minor Items Previously Devoted to Public Service	3,383,035	177,711	3,560,746
22	Minor Item - Other Utility Plant	0	17,626	17,626
23				
24	TOTAL	14,991,992	195,337	15,187,329

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	1,383,245
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	90,824
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	90,824
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)	1,474,069

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INVESTMENTS (Accounts 123, 124, 136)				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p>		<p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>		
Line No.	Description of Investment	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)		Purchases or Additions During Year
	(a)	Original Cost	Book Value	(c)
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		8,101,002	0
4	FAS 115 CMS Stock Adjustment (1)		10,470,684	10,195,139
5				
6	Total Account 123 (Excluding 123.1)		18,571,686	10,195,139
7				
8	Account 124			
9	Contracts Receivable		439,825	14,716
10	Detroit Investment Fund		1,261,366	67,681
11	Commercial Loans		1,008	1,810
12	Customer Loans		0	0
13	Deferred Bonus		1,740,519	415,485
14	DC SERP		127,624	127,278
15	DSSP		1,161,569	875,890
16	Miscellaneous		28,750	0
17				
18	Total Account 124		4,760,661	1,502,860
19				
20	Account 136			
21	Other Temporary Cash Investments		55,862,677	3,341,263,054
22				
23	Total 136		55,862,677	3,341,263,054
24				
25	(1) Includes the unrealized investment loss from book value			
26	as required under SFAS 115.			
27				
28				
29				
30				
31				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)						
listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229. 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge. 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of		authorization, and case or docket number. 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).				
Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f) Original Cost Book Value		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
0	1,836,962		8,101,002	0	0	1
0	0		20,665,823	0	0	2
0	1,836,962		28,766,825	0	0	3
6,700	0		447,841	9,416	0	4
135,362	0		1,193,685	0	0	5
2,818	0		0	1,168	0	6
0	0		0	0	0	7
184,766	0		1,971,238	0	0	8
0			254,902			9
536,790	0		1,500,669			10
0	0		28,750	0	0	11
866,436	0		5,397,085	10,584	0	12
3,366,625,731	0		30,500,000	1,797,345	0	13
3,366,625,731	0		30,500,000	1,797,345	0	14
						15
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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			(256,419)
4				
5	Subtotal			384,581
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			40,203
10				
11	Subtotal			121,204
12				
13	CONSUMERS FUNDING LLC			
14	Investment in Common Stock	10/11/00		2,342,960
15				
16	Subtotal			2,342,960
17				
18	CONSUMERS CAMPUS HOLDINGS LLC			
19	Investment in Common Stock	04/23/01		147,670
20	Equity in Undistributed Earnings			(42,383)
21				
22	Subtotal			105,287
23				
24	CONSUMERS RECEIVABLE FUNDING II	04/24/03		
25	Investment in Common Stock			730,681,858
26				
27	Subtotal			730,681,858
28				
29	Note: Consumers Energy pledged \$64,318,474 to			
30	Consumers Receivable Funding II for the sale of			
30	receivables.			
31	TOTAL Cost of Account 123.1	TOTAL		733,635,890
	\$795,870,003			

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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
(44,443)		(300,862)		2
				3
(44,443)		340,138		4
				5
				6
		81,001		7
(34,770)		5,433		8
				9
(34,770)		86,434		10
				11
				12
		2,342,960		13
				14
		2,342,960		15
				16
		147,670		17
(93)		(42,476)		18
				19
(93)		105,194		20
				21
				22
				23
		795,000,332		24
				25
		795,000,332		26
				27
				28
				29
				30
(79,306)		797,875,058		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) 04/16/10	Year of Report December 31, 2009
NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET				
Show separately by footnote the total amount of notes and employees included in Notes Receivable (Account 141) accounts receivable from directors, officers, and 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)	132,033,577	106,893,748	
2	Customer Accounts Receivable (Account 142)	53,608,546	100,569,234	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	63,968,514	53,797,882	
4	TOTAL	249,610,637	261,260,864	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	23,486,397	20,762,857	
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	226,124,240	240,498,007	
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	23,424,957	0	0	61,440	23,486,397
2	Accounts written-off net of collections	(14,015,487)	0	0	(75,523)	(14,091,010)
3	Provision for uncollectibles	12,882,076	0	0	72,497	12,954,573
4	Adjustments (explain):					
5	People Care	(1,587,103)	0	0	0	(1,587,103)
		0	0	0	0	0
6	Balance end of year	20,704,443	0	0	58,414	20,762,857
7						
8						
9	Note: \$46,998,172 of Residential, Commercial and Industrial uncollectible accounts were					
10	charged to expense (Account 904) and credited to accounts receivable during the year.					
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) 04/16/10	Year of Report December 31, 2009
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)			
1. Report particulars of notes and accounts receivable from associated companies* at end of year. 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. 3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.		4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.	

* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the 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	7,831	42,134	49,198	767	81
9	CMS Electric & Gas LLC	24	123	129	18	1
10	CMS Energy Corporation	354,289	3,301,401	3,218,022	437,668	6,873
11	CMS Energy Resource Management Company	365,947	726,388	1,022,862	69,473	1,493
12	CMS Engineering Company	3,287	53,469	53,931	2,825	158
13	CMS Enterprises Company	593,932	4,330,005	4,382,701	541,236	8,193
14	CMS Gas Transmission Company	49,556	108,987	146,070	12,473	252
15	CMS Generation Filer City Operating LLC	34,649	382,748	385,465	31,932	882
16	CMS Generation Michigan Power LLC	0	18,649	18,649	0	0
17	CMS Generation Operating Company II, Inc.	24,094	276,147	275,866	24,375	685
18	CMS Generation Operating LLC	182,983	1,311,710	1,371,245	123,448	2,750
19	CMS International Ventures LLC	6,405	102,223	92,636	15,992	199
20	CMS Land Company	58,091	1,054,056	1,026,886	85,261	1,996
21	CMS Resource Development Company	0	0	0	0	0
22	CMS Texas LLC	0	0	0	0	0
23	Consumers Campus Holdings LLC	0	0	0	0	0
24	Consumers Funding LLC	236,948	(23,044)	0	213,904	0
25	Consumers Receivables Funding II LLC	11,037,786	7,307,693,614	7,317,060,858	1,670,542	0
26	Dearborn Generation Operating LLC	44,686	580,905	578,685	46,906	1,479
27	Dearborn Industrial Generation LLC	0	0	0	0	0
28	EnerBank USA	237,208	603,154	752,402	87,960	0
29	ES Services Company	22,772	265,514	281,917	6,369	673
30	Exeter Energy LP	0	0	0	0	0
31	Genesee Power Station LP	101,691	(74,044)	26,709	938	0
32	Grayling Generating Station LP	1,769	8,591	10,360	0	0
33	HYDRA-CO Enterprises, Inc.	23,252	449,537	449,016	23,773	854
34	New Bern Energy Recovery, Inc.	13	329	333	9	1
35	T.E.S Filer City Station LP	299	3,926	4,225	0	0
36						
37	TOTAL ACCOUNT 146	13,387,512	7,321,216,522	7,331,208,165	3,395,869	26,570
38						
39	It should be noted that column C may reflect activity in the accounts which includes estimates.					
40						
41						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009

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)	117,562,909	148,412,350	
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)	41,995,196	45,936,995	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	38,151,349	36,252,650	
8	Transmission Plant (Estimated)	6,246,148	15,330,266	
9	Distribution Plant (Estimated)	16,191,118	13,324,544	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	102,583,811	110,844,455	
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)	(15,413)	
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	220,146,707	259,241,392	

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	117,562,909	2,067,210	95,146,681	
2	Received during year	494,298,499	10,190,202	462,896,797	
3	TOTAL	611,861,408	12,257,412	558,043,478	
4	Used during year (specify department)				
5	Electric Dept Gen Plants	454,917,831	9,500,400	420,562,976	
6	Inventory Adjustments	69,031	(11,297)	69,031	
7					
8					
9					
10					
11					
12					
13					
14					
15	Sold or transferred	8,462,196	244,273	8,462,196	
16	TOTAL DISPOSED OF	463,449,058	9,733,376	429,094,203	
17	BALANCE END OF YEAR	148,412,350	2,524,036	128,949,275	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
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.
246,292	1,945,856	403,241	20,242,662	2,082	227,710	1
5,297,834	25,425,749	141,942	5,975,953	0	0	2
5,544,126	27,371,605	545,183	26,218,615	2,082	227,710	3
						4
5,283,776	25,653,672	153,005	8,650,122	493	51,061	5
0	0	(745)	0	(12)	0	6
						7
						8
						9
						10
						11
						12
						13
						14
		163	13,224	(163)	(13,224)	15
5,283,776	25,653,672	152,423	8,663,346	318	37,837	16
260,350	1,717,933	392,760	17,555,269	1,764	189,873	17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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ALLOWANCES					
1. Report below the details called for concerning allowances.		eligible for use; the current year's allowances in columns (b)-(c),			
2. Report all acquisitions of allowances at cost.		allowances for the three succeeding years in column(d)-(i), starting			
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.		with the following year, and allowances for the remaining succeeding			
4. Report the allowances transactions by the period they are first		years in columns (j)-(k).			
		5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	Allowance Inventory (a)	Current Year		2010	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	150,573	612,244	109,282	14,288
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10		62,767	3,443,907	24,963	
11			0		0
12					
13					
14					
15	Total	62,767	3,443,907	24,963	0
16-18	Relinquished During Year: Charges to Acct. 509	0			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		20,398	545,042	36,903	
24					
25					
26					
27					
28	Total	20,398	545,042	36,903	0
29	Balance - End of Year	192,942	3,511,109	97,342	14,288
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		1,351	
37	Add: Withheld by EPA			734	
38	Deduct: Returned by EPA				
39	Cost of Sales	1,358			
40	Balance - End of Year			2,085	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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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.				

2011		2012		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
71,079	0	95,245	0	2,566,625		2,992,804	626,532	1
								2-4
								5
								6-8
								9
25,466	0			19,748		132,944	3,443,907	10
				0		0	0	11
								12
								13
								14
25,466	0	0	0	19,748	0	132,944	3,443,907	15
						0		16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				57,301	545,042	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	57,301	545,042	28
96,545	0	95,245	0	2,586,373	0	3,068,447	3,525,397	29
								30-32
								33
								34
								35
1,351		1,376		68,825		74,261		36
1,430		1,368		5,679		9,211		37
						0		38
				0		1,358		39
2,781		2,744		74,504		82,114		40
								41-43
								44
								45
								46

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Includes: SO2 balance of 137,808 and NOx balance of 4,577		
228	1	c	\$54,000 represents cost of 6,079 NOx Allowance for vintage year 2009.		
228	10	c	Includes: Renewable Energy Credit balance of \$3,443,907.		
228	1	d	Includes: SO2 balance of 72,379 and NOx balance of 5,469		
228	1	e	\$0 represents cost of 109,282 SO2 allowances for vintage year 2010.		
229	1	f	Includes: SO2 balance of 71,079		
229	1	h	Includes: SO2 balance of 95,245		
229	1	j	Includes: SO2 balance of 2,566,625		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	177,500,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	60,804,717	
3	Fiscal Year Real and Personal Property Taxes - Gas	21,954,530	
4	Fiscal Year Real & Personal Property Taxes - Nonutility	147,346	
5	PSCR Underrecovery Principal & Interest	47,986,365	
6	GCC Underrecovery Principal	750,202	
7	Accrued Value Services	353,340	
8	Accrued Utility Revenue-ROA Tracker	5,392,000	
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	314,888,500	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	0	0		0	0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
OTHER REGULATORY ASSETS					
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.) 2. For regulatory assets being amortized, show period of amortization in column (a).			3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount if recorded.		
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (7)	3,421,356	253/925	9,009,503	63,406,631
2	AFUDC in Excess of FERC Rate (Life of Related Property)	37,415	407	51,524	28,673
3	Postretirement Benefits (20 yrs. - ending 2011)	0	926	23,178,600	42,108,252
4	SFAS 109 Regulatory Asset (8)	130,768,840	286,283,410	286,620,212	110,348,967
5	Securitized Regulatory Asset (1)	0	407	52,128,000	364,224,271
6	Incremental Gas Choice (9)	0	407	175,477	0
7	Green Power - Implementation Costs (U-13029)	0	-	0	311,028
8	FAS 143-ARO Asset (10)	8,737,100	108/230	1,524,723	99,576,823
9	Gas Storage Field Inventory Loss (11)	3,248,765	823	1,644,267	9,945,424
10	Stranded Costs (3)	4,818,363	407	9,127,677	66,594,838
11	B R ISFSI Liability Assumption Cost (U-14992)	0	-	0	30,000,000
12	SFAS 158 Retirement Benefits (12)	105,933,554	184/926	68,966,112	1,421,997,293
13	OPEB Equalization, including Interest (4)	24,572	-	0	5,569,637
14	Pension Equalization, including Interest (5)	131,481	-	0	31,253,735
15	10d(4) Regulatory Asset (6)	26,033,230	407	76,186,400	42,422,276
16	Uncollectable Accounts Tracker (13)	8,801,889	904/419	2,694,625	6,107,264
17	Decoupling Regulatory Asset - Electric (14)	5,314,330	449	0	5,314,330
18	Energy Optimization	56,408,224	various	46,600,328	9,807,896
19	Unrecovered Nuc Decomm Costs	0	407	5,988,934	0
20	PA 141/Enhanced Security Costs (15)	6,721,921	407	10,203,277	0
21	Electric Restructuring (16)	979,840	407/421	3,435,608	0
22					
23	(1) U-12505 (14 Years, Ending 2015)				
24	(2) U-14126 (5 Years, Ending 2009)				
25	(3) U-13720 & U-14098 (Amortized until fully recovered)				
26	(4) U-14347				
27	(5) U-14547				
28	(6) U-14148				
29	(7) U-10755 (10 years, ending 2019)				
30	(8) U-9097 & U-10083				
31	(9) U-14547				
32	(10) U-14292				
33	(11) U-14547				
34	(12) U-14347 & 14547				
35	(13) U-15645				
36	(14) U-15645				
37	(15) U-14126 (5 Years, Ending 2009)				
38	(16) U-11955, U-12358, U-12891, U-13340 (4 Years, Ending 2008)				
39	TOTAL	361,380,880		597,535,267	2,309,017,338

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Gift of Energy	663,940	400,731	143	609,661	455,010	
2	Sales of Land & Right of Way	238,870	1,069,585	various	994,198	314,257	
3	Kam Coal Reclaimer	3,488,876		various	3,488,876	-	
4	CRF II Management Fees	35,014	250,000	237	244,588	40,426	
5	Fuel Oil - Campbell 3	349,009	8,930,508	151	9,202,809	76,708	
6	Severe Storm Costs	2,954,712		131	2,954,712	-	
7	Leased Vehicles - In Process	0	23,035,905	143/232	22,156,707	879,198	
8	AETNA Salaried Life	0	1,340,289	various	972,114	368,175	
9	Compressor Engine Failure	0	134,539	various	80,083	54,456	
10							
11							
12							
13	Minor items (items <\$50,000)	28	4,524,552	various	4,522,416	2,164	
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	Misc. Work in Progress						
38	TOTAL	7,730,449	39,686,109		45,226,164	2,190,394	

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) 04/16/10	Year of Report December 31, 2009
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	765,228,817	220,343,151	162,725,022
3	State	224,384,122	1,973,385	221,266,604
4	TOTAL Electric (Enter total of lines 2 & 3)	989,612,939	222,316,536	383,991,626
5	Gas			
6	Federal	607,733,804	44,908,528	41,329,912
7	State	83,214,522	0	0
8	TOTAL Gas (Enter total of lines 6&7)	690,948,326	44,908,528	41,329,912
9	Other (Nonutility)			
10	Federal	(1,407,886)	0	0
11	State	875,227	0	0
12	TOTAL Other (Enter total of lines 10&11)	(532,659)	0	0
13	TOTAL (Account 190) (Enter total of lines 4, 8 & 12)	1,680,028,606	267,225,064	425,321,538
14	Classification of Total:			
15	Federal Income Tax	1,371,554,735	265,251,679	204,054,934
16	State Income Tax	308,473,871	1,973,385	221,266,604
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) 04/16/10	Year of Report December 31, 2009
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

4. In the space provided below, identify by amount

Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
			89,767,853		62,874,981	680,717,816	2
			221,950,067		3,093,744	224,821,018	3
0	0		311,717,920		65,968,725	905,538,834	4
							5
			4,169,097		1,916,356	601,902,447	6
			2,546,377		125,766	80,793,911	7
0	0		6,715,474		2,042,122	682,696,358	8
							9
6,411,756	5,166,034		3,324		0	(2,656,932)	10
1,033,205	801,603		0		33,875	677,500	11
7,444,961	5,967,637		3,324		33,875	(1,979,432)	12
7,444,961	5,967,637		318,436,718		68,044,722	1,586,255,760	13
							14
6,411,756	5,166,034		93,940,274		64,791,337	1,279,963,331	15
1,033,205	801,603		224,496,444		3,253,385	306,292,429	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) 04/16/10	Year of Report December 31, 2009
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	Current Deferred			
20	Accrued Bonuses	3,274,026	3,023,345	1,956,995
21	Accrued EISP	112,075	9,304	1,065
22	Accrued Environmental Remediation - Current	945,320	344,302	164,844
23	Accrued Involuntary Severance - Current	237,170	237,728	558
24	Accrued OPEB 401(h) Contribution	(11,677,447)	484,266	8,722,972
25	Accrued Other Liabilities - Current	24,037	30,967	114,726
26	Accrued Outside Services	169,110	164,861	309,496
27	Accrued Payroll Taxes	564,776	387,736	260,552
28	Accrued SERP - Current	454,164	38,775	187,803
29	Accrued SRO Retention Liability	0	0	0
30	Accrued Supplemental Pay - Current	10,218	11,005	628
31	Accrued Vacation	2,538,746	892,290	44,633
32	Accrued Voluntary Severance - Current	0	557	9,228
33	Bad Debt Allowance	4,045,801	3,087,968	2,387,053
34	Def'd Rev - CATV Pole Attach.	821,061	1,340,839	1,119,932
35	Deferred Compensation - Current	(2,255)	0	2,234
36	Hedging G/L - FTR's MTM	0	118,997	30,807
37	Hedging G/L - Fuel MTM	177,253	201,920	24,673
38	Hedging Gains/Losses - Book - Current Asset	(18,280)	8,242	26,522
39	Inv'ty Capitalization-263A-Fuel Supply Cur	1,413,543	2,318,890	2,591,564
40	Ludington Settlement	475,256	446,821	726,886
41	MGR - DTA	0	1,228,774	1,682,553
42	Real & Personal Prop Tax - Book	1,875,936	14,698,274	14,103,340
43	Reg Liab - Big Rock ND - Current	0	911,800	15,096,030
44	Reg Liab - Palisades Sale - Current	41,858,761	14,581,779	713,615
45	Reg Liab Interim Surcharge - Cur	0	360,281	5,964,912
46	Reserve - Healthcare	768,836	208,490	207,592
47	Sales & Use Tax	2,478,630	1,612,099	233,571
48	State Tax Reserves	4,083,674	257,320	176,596
49	Non-Current Deferred			
50	Accrued FIN 45	53,204	4,464	20,710
51	Accrued FIN 48 - Fed Interest	0	12,478	206,595
52	Accrued OPEB - Noncurrent	163,576,195	18,760,017	5,614,412
53	Accrued OPEB Contribution Carryover	19,608,493	1,184,353	0
54	Accrued Other Liabilities	(17,977)	0	17,977
55	Accrued Pension	152,153,926	56,332,264	33,377,000
56	Accrued Savings Plan - Rabbi Trust	272,165	36,187	93,349
57	Accrued SERP	10,298,386	674,161	665,761
58	Accrued Supplemental Pay - Noncurrent	1,143,945	130,942	3,144
59	ARO Liability	26,489	35,388	537
60	Contingency - Regulatory Noncurrent	10,963,777	5,898,081	2,386,906
61	Def'd Rev - Campbell 3 Backup Capacity	231,274	21,200	119,723
62	Def'd Rev - Reserve Capacity	1,863,170	138,388	45,939
63	Deferred Compensation	213,811	64,649	129,437
64	FIN 48 Interest Expense	1,069,448	0	308,880
65	Fly Ash Trust Fund	286,424	17,979	11,241
66	Gain/Loss on Non Prop Disp - Book	0	11,580	700
67	Hedging G/L - Interest Rate Swaps	306,212	18,495	0
68	Injuries and Damages	3,870,401	2,816,629	1,638,953

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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 - Federal (Detail of Line 2)							18
							19
						2,207,676	20
						103,836	21
						765,862	22
						0	23
						(3,438,741)	24
						107,796	25
						313,745	26
						437,592	27
						603,192	28
						0	29
						(159)	30
						1,691,089	31
						8,671	32
						3,344,886	33
						600,154	34
						(21)	35
						(88,190)	36
						6	37
						0	38
						1,686,217	39
						755,321	40
						453,779	41
						1,281,002	42
						14,184,230	43
						27,990,597	44
						5,604,631	45
						767,938	46
						1,100,102	47
						4,002,950	48
							49
						69,450	50
						194,117	51
						150,430,590	52
						18,424,140	53
						0	54
						129,198,662	55
						329,327	56
						10,289,986	57
						1,016,147	58
						(8,362)	59
						7,452,602	60
						329,797	61
						1,770,721	62
						278,599	63
						1,378,328	64
						279,686	65
						(10,880)	66
						287,717	67
						2,692,725	68

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)
69	Electric - Federal (Detail of Line 2 - Continued)	0		
70	Inventory Capitalization - 263A - Fuel Supply	(2,165,102)	0	2,165,102
71	Investment Writedown For Book	3,920,411	4,157,204	236,793
72	Nuclear Decommissioning - Palisades FERC	(20,670)	0	1,248
73	Reg Asset - Decoupling	0	1,860,016	112,345
74	Reg Asset/Liab AFUDC	2,757,817	169,166	42,941
75	Reg Asset/Liab Clean Air Allowances - NC	0	39,106	39,106
76	Reg Liab - Big Rock ND - Non Current	0	259,613	4,298,235
77	Reg Liab - Big Rock ND Interest - Non Current	0	656,237	10,864,857
78	Reg Liab Choice Incentive Mechanism - NC	0	615,362	661,731
79	Reg Liab Energy Optimization - Non Current	0	1,684,290	3,008,794
80	Reg Liab Financial Transmission Rights	0	25,062	128,852
81	Reg Liab Palisades Sale - Non Current	0	16,365	16,365
81	Reg Liability - Env't Remediation I&D	35,000	2,114	0
82	Reserve - Renewable Energy	3,858,499	832,041	36,179
83	MBT Contra - DTA	0	55,126,271	0
84	MGR - DTA	0	21,517,039	24,726,003
85	Attributes			
86	DTA - AMT Credit Cfwd	23,691	23,691	0
87	DTA - NOL Cfwd - NC	52,446,510	0	10,627
88	DTA - GBC Cfwd	0	194,689	14,873,200
89	OCI			
90	OCI - FAS 115 SERP Evaluation	(19,292)	0	0
91	OCI - FAS 158 EISP	(15,328)	0	0
92	OCI - FAS 158 SERP	2,041,417	0	0
93	OCI - FAS 158 SRS Liability	578,332	0	0
94	FAS 109			
95	Accumulated DFIT Benefit - NonProperty-Current	1,271,200	0	0
96	Accumulated DFIT Benefit - NonProperty-NonCurr	(31,858,039)	0	0
97	Accumulated DFIT Benefit - Property	194,992,494	0	0
98	Accumulated DFIT Benefit - Reg Tax Liability	116,832,123	0	0
99	Total Electric - Federal	765,228,817	220,343,151	162,725,022
100	Electric - State			
101	MBT Timing Differences	0	5,106	4,284,236
102	DTA - MBT Contra - Temp	0	0	157,503,630
103	DTA - MGR-Contra - Temp	0	0	59,478,738
104	OCI			
105	OCI - FAS 115 SERP Evaluation	(4,162)	0	0
106	OCI - FAS 158 EISP	(2,815)	0	0
107	OCI - FAS 158 SERP	374,937	0	0
108	OCI - FAS 158 SRS Liability	106,219	0	0
109	FAS 109			
110	Accumulated Deferred Benefit-MBT Contra-Temp	164,431,205	1,968,279	
111	Accumulated Deferred Benefit-MGR Contra-Temp	59,478,738		
112	Total Electric - State	224,384,122	1,973,385	221,266,604
113	Total Electric	989,612,939	222,316,536	383,991,626

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009				
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)		
Electric Other (Detail of Line 2 - Continued)							69
						0	70
						0	71
						(19,422)	72
						(1,747,671)	73
						2,631,592	74
						0	75
						4,038,622	76
						10,208,620	77
						46,369	78
						1,324,504	79
						103,790	80
						0	81
						32,886	81
						3,062,637	82
						(55,126,271)	83
						3,208,964	84
						0	85
						0	86
						52,457,137	87
						14,678,511	88
							89
		219	38,956			(58,248)	90
				219	8,693	(6,635)	91
				219	1,303,521	3,344,938	92
				219	17,035	595,367	93
							94
		286	1,271,200			0	95
				286	61,545,732	29,687,693	96
		286	66,835,775			128,156,719	97
		286	21,621,922			95,210,201	98
			89,767,853		62,874,981	680,717,816	99
							100
				286	2,849,608	7,128,738	101
						157,503,630	102
						59,478,738	103
						0	104
		219	8,403			(12,565)	105
				219	1,596	(1,219)	106
				219	239,411	614,348	107
				219	3,129	109,348	108
						0	109
		286	162,462,926			0	110
		286	59,478,738			0	111
			221,950,067		3,093,744	224,821,018	112
			311,717,920		65,968,725	905,538,834	113

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
114	Gas - Federal (Detail of Line 6)			
115	Current Deferred			
116	Accrued Bonuses	1,468,252	1,397,715	970,078
117	Accrued EISP	111,995	1,260	471
118	Accrued Environmental Remediation - Current	1,581,583	72,759	3,669
119	Accrued Involuntary Severance - Current	108,196	117,425	9,229
120	Accrued OPEB 401(h) Contribution	(5,930,806)	88,480	4,048,629
121	Accrued Other Liabilities - Current	5,433	5,433	56,507
122	Accrued Outside Services	179,901	76,754	169,456
123	Accrued Payroll Taxes	273,579	175,240	124,212
124	Accrued SERP - Current	213,724		96,747
125	Accrued Supplemental Pay - Current	4,972	5,351	
126	Accrued Vacation	1,141,344	323,260	109,083
127	Accrued Voluntary Severance - Current	0	9,229	
128	ANR/CE Otisville Agreement	148,750	148,750	148,750
129	Bad Debt Allowance	4,202,497	2,057,756	1,631,974
130	Def'd Rev - Appliance Repair Program	235,307		69
131	Deferred Compensation - Current	(1,128)		1,150
132	Gas Inventory - Linepack	3,411,606	370,499	
133	Gas Inventory Capitalization	10,991,407	1,779,405	4,501,793
134	GCR Underrecoveries	(1,364,932)	49,010	1,413,942
135	Hedging G/L - Fuel MTM	118,168	126,945	8,770
136	Real & Personal Prop Tax - Book	488,615	4,774,224	4,966,523
137	Reserve - Healthcare	476,697	82,205	4,609
138	Sales & Use Tax	1,212,470	622,965	62,475
139	State Tax Reserves	1,918,126		83,104
140	Non-Current Deferred			
141	Accrued Environmental Remediation - NC	2,041,640	666,579	
142	Accrued FIN 45	32,228	6,061	8,241
143	Accrued FIN 48 - Fed Interest	0		87,719
144	Accrued OPEB - Noncurrent	93,858,610	6,019,437	2,930,714
145	Accrued OPEB Contribution Carryover	10,101,344		
146	Accrued Other Liabilities	(11,493)		11,493
147	Accrued Pension	102,534,856	22,674,425	17,646,460
148	Accrued Savings Plan - Rabbi Trust	135,640	7,736	48,089
149	Accrued SERP	4,462,757	6,168	339,672
150	Accrued Supplemental Pay - Noncurrent	555,364	31,888	0
151	ARO Liability	(5)	0	8,904
152	Deferred Compensation	440,039	24,078	66,680
153	FIN 48 Interest Expense	414,849	(54,537)	0
154	Gain/Loss on Non Prop Disp - Book	0	5,704	0
155	Gas Title Tracking Revenue	24,322	39,548	18,201
156	Hedging G/L - Interest Rate Swaps	145,074	0	0
157	Injuries and Damages	1,620,686	189,959	464,458
158	Investment Writedown For Book	1,930,949	1,930,949	0
159	Reg Asset/Liab AFUDC	279,379	51,617	34,650
160	Reg Liab - Rev Reserve Refund	0	0	450,762
161	Reg Liab Energy Optimization - Non Current	0	0	801,346
162	Reg Liability - Env't Remediation I&D	11,843,485	1,018,377	0
163	Attributes			
164	DTA - AMT Credit Cfwd	5,874	5,874	0
165	DTA - NOL Cfwd - NC	30,816,235	0	1,283
166	OCI			
167	OCI - FAS 115 SERP Evaluation	(9,503)	0	0
168	OCI - FAS 158 EISP	(7,303)	0	0
169	OCI - FAS 158 SERP	948,234	0	0

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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Gas - Federal (Detail of Line 6)							114
							115
						1,040,615	116
						111,206	117
						1,512,493	118
						(0)	119
						(1,970,657)	120
						56,507	121
						272,603	122
						222,551	123
						310,471	124
						(379)	125
						927,167	126
						(9,229)	127
						148,750	128
						3,776,715	129
						235,376	130
						22	131
						3,041,107	132
						13,713,795	133
						(0)	134
						(7)	135
						680,914	136
						399,101	137
						651,980	138
						2,001,230	139
						0	140
						1,375,061	141
						34,408	142
						87,719	143
						90,769,887	144
						10,101,344	145
						(0)	146
						97,506,891	147
						175,993	148
						4,796,261	149
						523,476	150
						8,899	151
						482,641	152
						469,386	153
						(5,704)	154
						2,975	155
						145,074	156
						1,895,185	157
						0	158
						262,412	159
						450,762	160
						801,346	161
						10,825,108	162
							163
						0	164
						30,817,518	165
						0	166
		219	20,067			(29,570)	167
				219	4,478	(2,825)	168
				219	671,512	1,619,746	169

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)
170	Gas - Federal (Detail of Line 6 - Continued)			
171	OCI - FAS 158 SRS Liability	272,141	0	0
172	FAS 109			
173	Accumulated DFIT Benefit-NonProperty-Curr	16,978,606	0	0
174	Accumulated DFIT Benefit-NonProperty-NC	(16,735,989)	0	0
175	Accumulated DFIT Benefit-Property	195,365,532	0	0
176	Accumulated DFIT Benefit-Regulatory Tax Liab	128,694,497	0	0
177	Total Gas - Federal	607,733,804	44,908,528	41,329,912
178	Gas - State			
179	OCI			
180	OCI - FAS 115 SERP Evaluation	(2,050)		
181	OCI - FAS 158 EISP	(1,341)		
182	OCI - FAS 158 SERP	174,157		
183	OCI - FAS 158 SRS Liability	49,983		
184	FAS 109			
185	MBT Contra - Temp	49,825,508		
186	MGR-Contra - Temp	33,168,265		
187	Total Gas - State	83,214,522	0	0
188	Total Gas	690,948,326	44,908,528	41,329,912
189	Other - Federal (Detail of Line10)		0	0
190	Accrued Bonuses	62,673		
191	Bad Debt Allowance	(29,688)		
192	Interest - Regulatory Contingency	1,071,752		
193	MGR - DTA	7,023		
194	Real & Personal Prop Tax - Book	832		
195	Reserve - Healthcare	57,634		
196	Charitable Contributions-NonCurrent	41,496		
197	Disposition of Subs - Book	1,708,266		
198	Disposition of Subs - Tax	(3,977,746)		
199	FIN 48 Interest Expense	18,466		
200	Gain/Loss on Non Prop Disp - Book	(3,433,242)		
201	Hedging G/L - Interest Rate Swaps	17,449		
202	Income from Dom Partnerships - Book	2,271,903		
203	Income from Dom Partnerships - Tax	(3,764)		
204	MBT Contra - Temp	(309,586)		
205	MCV Land Rent	51,649		
206	MGR - DTA	(72,382)		
207	Restricted Stock/Stock Options	0		
208	DTA - AMT Credit Cfwd	588,094		
209	DTA - Char Contr Cfwd	0		
210	DTA - GBC Cfwd	21,990		
211	DTA - NOL Cfwd - NC	499,295		
212	Total Other - Federal	(1,407,886)	0	0
213	Other - State			
214	MBT Timing Differences - DTA	(242,941)		
215	MBT Contra - DTA	884,533		
216	MGR Contra - DTA	233,635		
217	Total Other State	875,227	0	0
218	Total Other	(532,659)	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Gas - Federal (Detail of Line 6 - Continued)							170
				219	8,774	280,915	171
						0	172
		286	1,997,441			14,981,165	173
				286	1,231,592	(15,504,397)	174
		286	1,329,804			194,035,728	175
		286	821,785			127,872,712	176
			4,169,097		1,916,356	601,902,447	177
						0	178
						0	179
		219	4,329			(6,379)	180
				219	822	(519)	181
				219	123,333	297,490	182
				219	1,611	51,594	183
						0	184
		286	2,542,048			47,283,460	185
						33,168,265	186
0	0		2,546,377		125,766	80,793,911	187
			6,715,474		2,042,122	682,696,358	188
Other - Federal (Detail of Line10)						0	189
(78,985)	100,311					241,969	190
178,286	142,561					(65,413)	191
173,362	68,402					966,792	192
3,917	22	283	3,324			(196)	193
32,333	32,374					873	194
184,680	11,155					(115,891)	195
15,384	929					27,041	196
1,818,077	109,811					(0)	197
255,700	4,233,446					0	198
3,098						15,368	199
1,764	29,194					(3,405,812)	200
						17,449	201
2,421,089	146,234					(2,952)	202
481	7,964					3,719	203
						(309,586)	204
80,214	74,000					45,435	205
2,624	744					(74,262)	206
710,119	42,892					(667,227)	207
587,802						292	208
	157,789					157,789	209
21,811						179	210
	8,206					507,501	211
6,411,756	5,166,034		3,324		0	(2,656,932)	212
						0	213
1,033,205	801,603			283	33,875	(440,668)	214
						884,533	215
						233,635	216
1,033,205	801,603		0		33,875	677,500	217
7,444,961	5,967,637		3,324		33,875	(1,979,432)	218

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	9-18-98		
27	7.5% FMB due 2001		57,164,000	(554,491)
28	Refunded by 6-7/8% due 3/1/18	9-18-98		
29	7.5% FMB due 2002		62,174,000	(686,401)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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)	Line No.
				1
				2
144,641		15,497	129,144	3
83,454		8,941	74,513	4
177,563		19,025	158,538	5
198,745		21,294	177,451	6
550,335		58,965	491,370	7
1,154,738		123,722	1,031,016	8
				9
4,791		3,194	1,597	10
5,244		3,496	1,748	11
10,145		6,764	3,381	12
287,609		191,739	95,870	13
307,789		205,193	102,596	14
				15
8,659		2,928	5,731	16
9,391		3,180	6,211	17
17,128		5,869	11,259	18
152,056		112,846	39,210	19
187,234		124,823	62,411	20
				21
2,298,626		87,290	2,211,336	22
				23
				24
11,398,871		1,823,820	9,575,051	25
				26
189,557		20,492	169,065	27
				28
233,564		25,250	208,314	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) 04/16/10	Year of Report December 31, 2009
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 4.25% due 4/15/08 and 5.375% due 4/15/13			
2	6.2% Senior note due 2008	5-1-03	250,000,000	(32,386,165)
3	Refunded by 4% due 2010, 4.8% due 2009 and 6% due			
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
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	(2) <input type="checkbox"/> A Resubmission	04/16/10	

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
8,420,403		1,943,170	6,477,233	2
				3
				4
1,466,413		1,035,115	431,298	5
585,361		140,680	444,681	6
				7
2,119,358		510,527	1,608,831	8
4,446,453		1,071,096	3,375,357	9
2,223,384		535,586	1,687,798	10
				11
8,031,435		708,656	7,322,779	12
14,592,644		869,524	13,723,120	13
				14
23,086		2,827	20,259	15
840,700		102,943	737,757	16
2,081,914		254,928	1,826,986	17
16,868		638	16,230	18
5,513,183		206,093	5,307,090	19
				20
				21
				22
				23
				24
66,131,581		9,792,373	56,339,208	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) 04/16/10	Year of Report December 31, 2009
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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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
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
						9
						10
						11
						12
						13
						14
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						32
						33
						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) 04/16/10	Year of Report December 31, 2009
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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27			
28			
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39			
40	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	Cash Infusions-CMS Energy-June 2009	100,000,000	
8			
9			
10	Subtotal - 208	2,198,279,601	
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			
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30			
31			
32			
33			
34			
35	TOTAL	2,219,013,613	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.	
2. If any change occurred during the year in the balance with respect to any class or series of stock.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	TOTAL	0	

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

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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 2009</u>			
6.70% FMB due 9-15-19	500,000,000	3,546,407	(500,000,000)
<u>First Mortgage Bonds paid down in 2009</u>			
5.65% FMB due 4-15-35	(3,185,000)	(91,916)	3,185,000
4.80% FMB due 2-17-09	(200,000,000)		200,000,000
4.40% FMB due 8-15-09	(150,000,000)		150,000,000
<u>Other Long Term Debt</u>			
DOE SNF Disposal Contract (1)	229,348		
TOTAL	147,044,348	3,454,491	(146,815,000)

(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) 04/16/10	Year of Report December 31, 2009		
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 Recquired Debt	Account 182 Regulatory Asset
(229,348)		240,000		(322,996)	
(229,348)		240,000		(322,996)	

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221		
2	5.375% Series B, Due 2013	375,000,000	2,805,845
3			1,788,750 D
4			19,431,699
5	4% Series E, Due 2010	250,000,000	1,871,930
6			1,247,500 D
7			7,245,805
8	4.8% Series G, Due 2009	200,000,000	1,436,938
9			454,000 D
10			1,120,594
11	6.0% Series I, Due 2014	200,000,000	1,536,904
12			318,000 D
13			1,120,594
14	4.40% Series K, Due 2009	150,000,000	1,022,407
15			19,500 D
16			3,559,526
17	5.00% Series L, Due 2012	300,000,000	2,093,597
18			315,000 D
19			7,119,052
20	5.50% Series M, Due 2016	350,000,000	2,602,217
21			1,669,500 D
22			8,305,560
23	5.00%, Due 2015	225,000,000	1,580,164
24			375,750 D
25			18,694,148
26	5.15%, Due 2017	250,000,000	1,974,816
27			1,100,000 D
28			4,332,127
29			
30	5.65%, Due 2018	250,000,000	1,965,033
31			957,500 D
32	6.125%, Due 2019	350,000,000	2,566,401
33	TOTAL	4,738,192,000	156,556,108

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discord and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
4/30/2003	4/15/2013	4/30/2003	4/15/2013	375,000,000	20,156,250	2
						3
						4
5/23/2003	5/15/2010	5/23/2003	5/15/2010	250,000,000	10,000,000	5
						6
						7
8/26/2003	2/17/2009	8/26/2003	2/17/2009		1,226,667	8
						9
						10
8/26/2003	2/15/2014	8/26/2003	2/15/2014	200,000,000	12,000,000	11
						12
						13
8/17/2004	8/15/2009	8/17/2004	8/15/2009		4,106,667	14
						15
						16
8/17/2004	8/15/2012	8/17/2004	8/15/2012	300,000,000	15,000,000	17
						18
						19
8/17/2004	8/15/2016	8/17/2004	8/15/2016	350,000,000	19,250,000	20
						21
						22
12/13/2004	3/15/2015	12/13/2004	3/15/2015	225,000,000	11,250,000	23
						24
						25
1/20/2005	2/15/2017	1/20/2005	2/15/2017	250,000,000	12,875,000	26
						27
						28
						29
3/1/2008	9/15/2018	3/1/2008	9/15/2018	250,000,000	14,125,000	30
						31
6/8/2008	3/15/2019	9/8/2008	3/15/2019	350,000,000	21,437,500	32
				4,325,800,853	236,603,836	33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1			245,000 D
2	6.7%, Due 2019, Docket No. ES08-46-000, 5/28/08	500,000,000	3,546,407
3			240,000 D
4	5.65%, Due 2020	300,000,000	2,666,410
5			1,188,000 D
6			10,690,959
7	5.65%, Due 2035	150,000,000	5,001,667
8			17,583,847
9	5.80%, Due 2035	175,000,000	1,767,675
10			337,750 D
11			6,133,176
12	Subtotal Account 221 - First Mortgage Bonds	4,025,000,000	150,031,748
13			
14	ACCOUNT 222		
15	None		
16			
17	ACCOUNT 223		
18	Note Payable - Consumers Funding - LLC # 4	95,000,000	21,872 D
19			8,333
20	Note Payable - Consumers Funding - LLC # 5	117,000,000	28,148 D
21			8,333
22	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
23			8,335
24	Subtotal Account 223 - Advances from Associated Companies	327,592,000	105,550
25			
26			
27			
28	ACCOUNT 224		
29	Other Long-Term Debt		
30	Variable Rate Limited Obligation Refunding Revenue Bonds:		
31	Michigan Strategic Fund - 2008	67,700,000	605,474
32	Michigan Strategic Fund Series 2005	35,000,000	2,364,093
33	Total	4,738,192,000	156,556,108

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discout and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
3/6/2009	9/15/2019	3/6/2009	9/15/2019	500,000,000	27,451,389	2
						3
3/24/2005	4/15/2020	3/24/2005	4/15/2020	300,000,000	16,950,000	4
						5
						6
4/13/2005	4/15/2035	4/13/2005	4/15/2035	138,592,000	7,907,195	7
						8
8/11/2005	9/15/2035	8/11/2005	9/15/2035	175,000,000	10,150,000	9
						10
						11
				3,663,592,000	203,885,668	12
						13
						14
						15
						16
						17
11/8/2001	1/20/2010	11/8/2001	1/20/2010		1,275,039	18
						19
11/8/2001	1/20/2013	11/8/2001	1/20/2013	87,496,394	6,353,100	20
						21
11/8/2001	7/20/2015	11/8/2001	7/20/2015	115,592,000	6,658,099	22
						23
				203,088,394	14,286,238	24
						25
						26
						27
						28
						29
						30
3/20/2008	4/15/2018	3/20/2008	4/15/2018	67,700,000	273,826	31
4/3/2008	4/1/2035	4/3/2008	4/1/2035	35,000,000	171,609	32
				4,325,800,853	236,603,836	33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	Limited Obligation Refunding Revenue Bonds:		
2	Michigan Strategic Fund Series 2008	27,900,000	439,712
3	Michigan Strategic Fund Series '93B	30,000,000	982,485
4	Department of Energy - Spent Nuclear Fuel Liability		
5			
6	Senior Notes:		
7	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
8			3,307,500 D
9			(3,377,696)
10	JP Morgan Chase and Other Revolving Credit Agreements		
11			
12	Subtotal Account 224 - Other Long-Term Debt	385,600,000	6,418,810
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	4,738,192,000	156,556,108

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
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)			
						1
3/13/2008	6/15/2010	3/31/2008	6/15/2010	27,900,000	1,185,750	2
6/29/1993	6/15/2010	6/29/1993	6/15/2010	30,000,000	1,275,576	3
				118,520,459	229,348	4
						5
						6
3/1/1998	3/1/2018	3/1/1998	3/1/2018	180,000,000	12,375,000	7
						8
						9
					2,920,821	10
2/1/1998	2/1/2008	2/1/1998	2/1/2008			11
				459,120,459	18,431,930	12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				4,325,800,853	236,603,836	33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009																		
FOOTNOTE DATA																							
Page Number (a)	Number (b)	Column Number (c)	Comments (d)																				
256	4	c	Option fee																				
256	7,10,13,16,	c	Remaining unamortized debt discount and expense on reacquired debt																				
256	19, 22,25,28	c	Remaining unamortized debt discount and expense on reacquired debt																				
256.1	6, 8, 11, 28	c	Remaining unamortized debt discount and expense on reacquired debt																				
256.1	31, 32	c	Remaining unamortized debt expense on reacquired debt																				
256.2	2	c	Remaining unamortized debt expense on reacquired debt																				
256.2	9	c	Gain on Hedge Agreement																				
<p>RESPONSE TO INSTRUCTION 12</p> <p>NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$ 234,017,244</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;">(1,425,244)</td> </tr> <tr> <td> Note payable-Consumers Funding-LLC #5</td> <td style="text-align: right;">(29,503,606)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$ 203,088,394</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;">\$ 458,891,111</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;">229,348</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$ 459,120,459</td> </tr> </table> <p>RESPONSE TO INSTRUCTION 9</p> <p>When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies</p> <p>RESPONSE TO INSTRUCTION 16</p> <p>The FERC has authorized 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 \$520 million at December 31, 2009.</p> <p>The FERC has also authorized us to issue and sell up to \$2.1 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$1.0 million at December 31, 2009.</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>						Balance, Beginning of Year	\$ 234,017,244	Retirements During the Year:		Note payable-Consumers Funding-LLC #4	(1,425,244)	Note payable-Consumers Funding-LLC #5	(29,503,606)	Balance, End of Year	\$ 203,088,394	Balance, Beginning of Year	\$ 458,891,111	Additions During the Year:		Department of Energy - Increase in Spent Nuclear Fuel Liability	229,348	Balance, End of Year	\$ 459,120,459
Balance, Beginning of Year	\$ 234,017,244																						
Retirements During the Year:																							
Note payable-Consumers Funding-LLC #4	(1,425,244)																						
Note payable-Consumers Funding-LLC #5	(29,503,606)																						
Balance, End of Year	\$ 203,088,394																						
Balance, Beginning of Year	\$ 458,891,111																						
Additions During the Year:																							
Department of Energy - Increase in Spent Nuclear Fuel Liability	229,348																						
Balance, End of Year	\$ 459,120,459																						

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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) 04/16/10	Year of Report December 31, 2009			
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	8,400,000	8,400,000	0	72
4	Consumers Funding LLC	27,395,393	30,928,849	30,928,849	27,395,393	14,283,828
5						
6	TOTAL ACCOUNT 233	27,395,393	39,328,849	39,328,849	27,395,393	14,283,900
7						
8	ACCOUNT 234					
9	Accounts Payable to Associated Companies					
10	CMS Energy Corporation	3,394,734	396,071,764	396,610,666	3,933,636	
11	CMS Engineering Company	0	80,235	80,235	0	
12	CMS Enterprises Company	7,509	118,595	111,086	0	
13	CMS Gas Transmission Company	0	10,753	10,753	0	
14	CMS Land Company	0	8,727	8,727	0	
15	CMS Generating Operating LLC	0	373,321	373,321	0	
16	CMS Generating Operating Company II	0	231,124	231,124	0	
17	Consumers Campus Holdings LLC	0	4,736	4,736	0	
18	Consumers Funding LLC	0	45,990,990	45,990,990	0	
19	EnerBank USA	0	972	972	0	
20	ES Services Company	2,456	27,547	33,911	8,820	
21	Genesee Power Station LP	2,319,384	17,529,274	16,722,813	1,512,923	
22	Grayling Generating Station LP	1,482,201	18,563,596	18,903,935	1,822,540	
23	HYDAR-CO Enterprises, Inc.	0	36,624	36,624	0	
24	T.E.S. Filer City Station LP	6,570,594	45,334,785	42,766,385	4,002,194	
25						
26	TOTAL ACCOUNT 234	13,776,878	524,383,043	521,886,278	11,280,113	
27						
28						
29						
30						
31	Line 3 - Purpose: Revolving Credit Agreement for					
32	Working Capital					
33	Date of issue: 11-1-09					
34	Maturity: 10-31-10, Interest Rate: Variable					
35						
36	Line 4 - Purpose: Securitization Bond Issuance					
37	Date of issue: 11-08-01					
38	Maturity: 4/20/10, 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	41,172,271	563,711,892	561,215,127	38,675,506	14,283,900

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(Next page is 261A)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)	293,116,629	
6	Allocation of Net income for the year		
7	Add: Federal income tax expenses		
8			
9	Total pre-tax income	427,543,670	
10			
11	Add: Taxable income not reported on books:	205,202,113	
12			
13			
14			
15	Add: Deductions recorded on books not deducted from return	744,111,678	
16			
17			
18			
19	Subtract: Income recorded on books not included in return:	69,826,459	
20			
21			
22			
23	Subtract: Deductions on return not charged against book income:	1,139,176,575	
24			
25			
26	Federal taxable income for the year	167,854,427	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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.	
542,711,359		1	
3,567,744		2	
(286,418,102)		3	
(2,400,094)		4	
		5	
257,460,907	35,655,722	6	
114,177,907	20,249,134	7	
		8	
371,638,814	55,904,856	9	
		10	
229,991,845	(24,789,732)	11	
		12	
		13	
		14	
743,900,587	211,091	15	
		16	
		17	
		18	
68,208,485	1,617,974	19	
		20	
		21	
		22	
1,123,774,167	15,402,408	23	
		24	
		25	
153,548,594	14,305,833	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) 04/16/10	Year of Report December 31, 2009
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
11	Add: Taxable income not reported on books			
	Accrued FIN 45	65,400		
	CATV Pole Attachments - Def'd Revenue - NonCur	658,020		
	Contributions in Aid of Construction	6,753,487		
	Equity Earnings in Subs	79,306		
	Fixed Price Fuel Contracts - MTM	342,067		
	GCR Underrecovery - Principal	3,899,807		
	Hedging Gains/Losses - Foreign Currency	52,228		
	PA 141 - 10D(4) - Regulatory Asset	50,153,170		
	Perm Diffs - Capitalized	5,498,875		
	PSCR Underrecovery - Interest	1,078,281		
	Reg Liability - Advanced Renewables	25,030,778		
	Reg Liability - Big Rock ND - Current	43,131,516		
	Reg Liability - Big Rock ND - Non Current	12,280,673		
	Reg Liability - Big Rock ND Interest - Non Current	31,042,451		
	Reg Liability - Choice Incentive Mechanism	141,000		
	Reg Liability - Energy Optimization	6,317,126		
	Reg Liability - Interim Surcharge	17,042,606		
	Reg Liability - Revenue Reserve Refund	1,287,892		
	Reg Liability Financial Transmission Rights	286,351		
	Reserve Capacity - Deferred Revenue	61,079		
		205,202,113		
15	Add: Deductions recorded on books not deducted from return			
	Accrued Auditing Expense/Outside Services	735,730		
	Accrued OPEB - NonCurrent	28,667,265		
	Accrued Pensions (Excluding SERP)	48,860,610		
	Accrued SERP	3,080,656		
	AFUDC - Excess FERC Calc Rate	74,211		
	Bond Premium, Discount, Expense Amortization	9,792,372		
	Deferred Compensation - Current	9,667		
	Deferred Compensation - Noncurrent	357,998		
	Deferred State Income Tax	5,825,069		
	Depreciation - Book (Includes Computer Software Depr)	404,594,661		
	DSSP - Deferred Comp - Savings Plan - Rabbi Trust	339,099		
	Electric Restructuring Costs - Line 26	2,455,768		
	Executive Compensation over \$1M - Sec 162(M)	270,002		
	Fly Ash Trust Fund	32,117		
	Gas Customer Choice - Reg Asset/Liab	175,477		
	Injuries & Damages - Environmental Remediation - Reg Asset	5,588,147		
	Interest During Construction (IDC)	24,741,204		
	Lobbying and Political Contributions	1,900,000		
	Ludington Settlement - Line 2	938,910		
	Meals & Entertainment - Nondeductible Portion	641,203		
	MSBT Reserve	742,000		
	Nuclear Decommissioning Expenditures-Big Rock	38,187,282		
	OPEB - Reg Asset/Liab - NonCurrent	46,641,756		
	PA 141 - Nuclear Security	3,481,356		
	Penalties	10,757		
	Pensions - Reg Asset/Liability	45,101,992		
	R&PP Tax-Book Change to Fiscal Yr Method - Non-Current (Book)	9,147,050		
	Research Credit addback - EPRI dues	194,689		
	Securitized Assets - Book Amortization	51,226,186		
	Service Programs (ASP/Housecall/Etc)	196		
	Stranded Costs - Line 26	4,309,314		
	Unrecovered Nuclear Decommissioning - Regulatory Asset	5,988,934		
		744,111,678		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
FOOTNOTE DATA			
Utility	Other	Line No. 11	
65,400	0		
658,020	0		
6,753,487	0		
0	79,306		
342,067	0		
3,899,807	0		
52,228	0		
76,100,489	(25,947,319)		
5,498,875	0		
0	1,078,281		
25,030,778	0		
43,131,516	0		
12,280,673	0		
31,042,451	0		
141,000	0		
6,317,126	0		
17,042,606	0		
1,287,892	0		
286,351	0		
61,079	0		
229,991,845	(24,789,732)		
		15	
735,730	0		
28,667,265	0		
48,860,610	0		
3,080,656	0		
74,211	0		
9,760,414	31,958		
9,667	0		
357,998	0		
2,891,617	2,933,452		
404,486,761	107,900		
339,099	0		
2,455,768	0		
270,002	0		
32,117	0		
175,477	0		
5,588,147	0		
24,741,204	0		
0	1,900,000		
938,910	0		
621,052	20,151		
742,000	0		
38,187,282	0		
46,641,756	0		
3,481,356	0		
0	10,757		
45,101,992	0		
9,126,200	20,850		
194,689	0		
51,226,186	0		
196	0		
9,123,291	(4,813,977)		
5,988,934	0		
743,900,587	211,091		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
19	Subtract: Income recorded on books not included in return			
	Campbell 3 Backup Capacity			844,060
	CATV Pole Attachments - Def'd Revenue - Current			520,937
	Financial Transmission Rights - MTM			286,351
	Gas Buy & Sell Agreements- Revenue			2,466,271
	Gas Title Tracking Fees Settlement			60,991
	Intercompany Dividends			918,481
	Interest Income - Tax Exempt - SERP			646,344
	MCV Land Rent			18,895
	OPEB - Equalization -Interest- Reg Asset			24,571
	OPEB - Medicare Subsidy - Tax Exempt			17,755,548
	Pensions - Equalization - Interest - Reg Asset			9,683
	PSCR Underrecovery - Principal			46,274,327
				69,826,459
23	Subtract: Deductions on return not charged against book income			
	Accrued Environmental Remed.- Ins. Recovery - (MGP & Non-MGP) Sites			1,904,512
	Accrued - Vacation			3,034,884
	Accrued Bonus - EICP Incentive			3,324,746
	Accrued Payroll Taxes			428,806
	Accrued Voluntary Severance			986,761
	Aetna/Blues Reserve			610,883
	AFUDC - (Book)			9,762,922
	ARO Transition/Accretion			75,670
	Bad Debt Reserve			2,723,541
	Benefits Capitalized - Book			3,538,651
	Charitable Contributions - Accruals/CE Foundation Commitment - NC			43,953
	Cost of Removal - ADR Property			62,565,921
	Depreciation - Tax (Includes Capitalized Computer Software Depr)			766,170,384
	EISP (Executive Incentive Separation Plan) - Deferred Comp			3,642
	Gain/Loss on Disposition of ACRS Property - Tax			5,442,214
	Gas Inventory Adjustment			1,805,101
	Hesson Gas Storage - Deferred Expense			1,604,498
	Injuries & Damages			2,126,407
	Injuries & Damages - Environmental Remediation			110,181
	Injuries & Damages - Environmental Remediation - Reg Liability			2,909,648
	Linepack Adjustment			1,058,569
	OPEB - Payments - 401(h) contribution			16,087,000
	OPEB Capitalized - Book			12,810,799
	Palisades Sale - Regulatory Liability - Current			34,482,437
	Pensions - Contribution			75,500,000
	Pensions - Equalization - Interest - Reg Liability			121,799
	Preferred & Common Dividends			2,635,723
	R&PP Tax - Property Taxes Paid - Net (Tax)			9,060,500
	R&PP Tax-Book Change to Fiscal Yr Method - Current (Book)			914,984
	Reg Asset - Decoupling			5,314,330
	Reg Asset - Energy Optimization			9,807,896
	Reg Asset - Return on Portfolio Standards			0
	Reg Asset - Uncollectible Account Tracker			6,107,264
	Regulatory Contingency A			8,663,147
	Regulatory Contingency A1 - Interest Expense			2,667,783
	Sales & Use Tax Reserve			5,338,000
	Section 263A/481 Adjustment - Property			44,445,053
	SERP Impairment			16,718,172
	Software - Non-capitalized Current Year Expenditures			18,010,709
	Supplemental Pay-Special Retirement (ERIP) - NonCurrent			259,083
	Rounding			2
				1,139,176,575

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FOOTNOTE DATA			
Utility	Other	Line No. 19	
844,060	0		
520,937	0		
286,351	0		
2,466,271	0		
60,991	0		
0	918,481		
0	646,344		
0	18,895		
0	24,571		
17,755,548	0		
0	9,683		
46,274,327	0		
68,208,485	1,617,974		
1,904,512	0	23	
3,034,884	0		
3,852,254	(527,508)		
428,806	0		
986,761	0		
610,883	0		
3,567,744	6,195,178		
75,670	0		
2,460,662	262,879		
3,538,651	0		
0	43,953		
62,565,921	0		
766,155,648	14,736		
3,642	0		
(3,198,746)	8,640,960		
1,805,101	0		
1,604,498	0		
2,126,407	0		
110,181	0		
2,909,648	0		
1,058,569	0		
16,087,000	0		
12,810,799	0		
34,482,437	0		
75,500,000	0		
0	121,799		
2,627,547	8,176		
9,057,500	3,000		
915,109	(125)		
5,314,330	0		
9,807,896	0		
(639,360)	639,360		
6,107,264	0		
8,663,147	0		
2,667,783	0		
5,338,000	0		
44,445,053	0		
16,718,172	0		
18,010,709	0		
259,083	0		
2	0		
1,123,774,167	15,402,408		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/16/10	December 31, 2009

Name of Member of the Affiliated Group

CMS Energy Corporation
 CMS Land Company
 EnerBank USA
 Consumers Energy Company
 CMS Engineering Co.
 ES Services Company
 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.
 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 2009, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ 74,735
All other members of the group	\$ (60,934)
CMS Energy Consolidated	<u>\$ 13,801</u>

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)	76,002,964			
3	Unemployment (B)	84,496			
4	FICA (B)	2,857,753			
5	Excise Tax (D)	(4,348)			
6					
7	TOTAL FEDERAL	78,940,865	0		
8					
9	--STATE--				
10	Income (A)	2,149,123			
11	Unemployment (B)	232,016			
12	MI Single Business Tax (A)	19,963,694			
13	MPSC Assessment (E)	0	(2,451,974)		
14	Surplus Lines Premium Tax	0			
15	State Sales & Use Tax Absorbed By Co (C)	10,546,000			
16					
17	TOTAL STATE	32,890,833	(2,451,974)		
18					
19	--LOCAL--				
20	Real & Personal Property (D)	231,144,510			
21	City Income Tax (A)	(110,194)			
22					
23	TOTAL LOCAL	231,034,316	0		
24					
25					
26					
27					
28	TOTAL (See Footnote)	342,866,014	(2,451,974)		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009		
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)	
74,724,582	(81,630,927)	1,041,647	70,138,266		1
458,227	(521,434)	0	21,289		2
42,640,473	(43,615,358)		1,882,868		3
76,727	(72,379)	0	0		4
					5
117,900,009	(125,840,098)	1,041,647	72,042,423	0	6
					7
					8
					9
23,837,355	(21,993,997)	33,876	4,026,357		10
1,540,510	(1,711,092)	0	61,434		11
742,000	0	0	20,705,694		12
8,348,395	(8,517,445)	0		(2,621,024)	13
8,391	(8,391)	0	0		14
(4,944,509)	(393,491)	0	5,208,000		15
					16
29,532,142	(32,624,416)	33,876	30,001,485	(2,621,024)	17
					18
					19
173,573,297	(164,083,584)	(2,160,110)	238,474,113		20
232,888	(188,128)	0	(65,434)		21
					22
173,806,185	(164,271,712)	(2,160,110)	238,408,679	0	23
					24
					25
					26
					27
321,238,336	(322,736,226)	(1,084,587)	340,452,587	(2,621,024)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009

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	57,931,318	12,769,658		4,034,509
3	198,175	114,279	0	0
4	18,441,235	10,634,268	0	0
5	0	0	0	0
6				
7	76,570,728	23,518,205	0	4,034,509
8				
9				
10	16,232,696	6,959,899	0	644,760
11	666,243	384,193	0	0
12	504,560	237,440	0	0
13	4,674,296	3,674,099	0	0
14	0	8,141	0	250
15	(3,535,920)	(1,408,589)	0	0
16				
17	18,541,875	9,855,183	0	645,010
18				
19				
20	127,365,202	45,892,428	0	315,667
21	165,316	65,162	0	2,410
22				
23	127,530,518	45,957,590	0	318,077
24				
25				
26				
27				
28	222,643,121	79,330,978	0	4,997,596

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, 2009
	(2) <input type="checkbox"/> A Resubmission	04/16/10	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
			(10,903)	2
			145,773	3
			13,564,970	4
			76,727	5
				6
			13,776,567	7
				8
				9
			0	10
			490,074	11
			0	12
			0	13
			0	14
			0	15
				16
			490,074	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	14,266,641	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
FOOTNOTE DATA			
Instruction 6. - Adjustments Column (f)			
FEDERAL TAXES (Line 7(f)):			
1. FIN 48 Adjustment			(36,354)
2. Interest expense on uncertain tax positions recorded in account 431.			1,078,001
Total (Ties to Line 7(f))			1,041,647
STATE (Line 17(f)):			
1. FIN 48 Adjustment			33,876
LOCAL (Line 23(f)):			
1. Adjustment to reflect increase (decrease) in 2009 estimated property tax over 2008 property tax estimate.			5,600,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.			(8,232,065)
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.			471,955
Total (Ties to Line 23(f))			(2,160,110)
TOTAL ADJUSTMENTS (Ties to Line 28(f))			(1,084,587)
Instruction 9. - Basis of Allocation			
See Page 262, Column (a) for taxes to which basis is applied.			
Allocation Basis			
(A) Taxable Net Income Basis			
(B) Amount of Payroll Charged to Departments			
(C) Customer Basis			
(D) Taxable Assets Basis			
(E) Gross Operating Revenue Basis			
Other			
Page 262			
Actual use taxes paid to the State on purchases were \$5,793,150.65 for 2009.			
Line 28 - Account 236 Reconciliation			
MPSC Account 236 ending balance			257,023,073
MPSC Account 244.1 ending balance			20,705,694
MPSC Account 245 ending balance			62,723,820
Page 263, Line 28, Column (g), Total			340,452,587

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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
			Account No.	Amount	Account No.	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Electric Utility						
2	3%				411.4	437,834	
3	4%	6,126,643					
4	7%						
5	10%	33,277,721			411.4	2,437,468	
6							
7							
8	TOTAL	39,404,364		0		2,875,302	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10	Gas Utility						
11	3%						
12	4%	883,396			411.4	44,705	
13	7%	459,540			411.4	20,564	
14	10%	13,859,319			411.4	634,981	
15							
16	Total Gas	15,202,255				700,250	
17							
18	Total Company	54,606,619				3,575,552	
19							
20							
21							
22							
23							
24							
25							
26							
27							
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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) 04/16/10	Year of Report December 31, 2009
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
5,688,809	38 years		2
			3
30,840,253	38 years		4
			5
			6
			7
36,529,062			8
			9
			10
838,691	38 years		11
438,976	38 years		12
13,224,338	38 years		13
			14
			15
14,502,005			16
			17
51,031,067			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
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			47
			48

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	2,450,244	
2	Employee Incentive Compensation Plan	10,415,195	
3	Accrued Vacation Liability	8,754,300	
4	Low Income Energy Efficiency Fund	4,409,123	
5	Healthcare, Life & Other Insurance Accruals	3,865,111	
6	Other Miscellaneous Liabilities	1,827,736	
7	Retirement Accruals	1,682,338	
8	Ludington Fish Settlement	2,142,000	
9	Inter-Company Estimated Management Fee	203,059	
10	Supplier Deposits	5,268,292	
11	Hydro Plant Fish Compensation	869,173	
12	Peoplecare - Customer Contribution	48,988	
13	Hydro and Ludington FERC fees	490,000	
14	Accrued Audit Fees	1,732,901	
15	Miscellaneous Payroll Deductions	(824)	
16	Gift of Energy Advances	528,462	
17	PPW - Entergy Nuclear Palisades	24,833,824	
18	PPW - MCV	19,275,600	
19	Estimated Cost of Purchased Power	16,068,435	
20	SERP - Elec and Gas	2,721,251	
21	MGP Site Liability	4,200,000	
22	TOTAL	111,785,208	

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List Advances by department (a)	Balance End of Year (b)
23	Electric	46,713,481
24	Gas	383,525
25		
26		
27		
28		
29		
30		
31		
32	TOTAL	47,097,006

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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	2,256,099	232/253	1,111,882	576,141	1,720,358
2	Envir Clean-Up Manufactured Gas	33,838,530	182	3,279,333	369,685	30,928,882
3	Adrian Energy Performance Contingency	442,070	134	25,747	50,636	466,959
4	Electric Contingency Reserve	15,547,605	421/449/456	11,369,843	2,706,696	6,884,458
5	Transmission Relocation Advance	904,348	107	671,358	122,420	355,410
6	Backup Capacity Agreement-Campbell 3	660,784	143/447	658,743	1,000,810	1,002,851
7	Zeeland Oil Spill Remediation	100,000	-	0	0	100,000
8	Intercompany MCV Income	307,049	184/418	221,929	203,034	288,154
9	Adv Pymt-Pole Attmt-Charter	715,110	142	1,691,349	1,225,302	249,063
10	Insurance Recovery-MGP	8,593,658	131	2,254,833	5,271	6,344,096
11	Deferred ASP Revenue-Gas	672,306	-	0	196	672,502
12	Electric Generation Supplier-Deposits	3,342,125	253	25	5,516	3,347,616
13	Financial Solutions-Deferred Revenue	1,502	447	0	219,340	220,842
14	Deferred Revenue-Pole Attachments	1,630,896	143/172/454	12,560,846	12,508,002	1,578,052
15	Reserve Capacity Def Rev 2004-2007	5,323,342	456	341,161	402,239	5,384,420
16	MiJuns Membership fees	29,089	131	21,538	22,139	29,690
17	Renewable Energy Resources	17,639,227	229	13,312,006	15,832,865	20,160,086
18	ANR CE Otisville Agreement	425,000	143/495	1,700,000	1,700,000	425,000
19	Budget Plan Liability	50,082,788	142.00	121,451,518	170,433,007	99,064,277
20	Def Revenue - METCO	2,510,226	143/454	10,040,900	10,040,900	2,510,226
21	Deferred Interest - Escrow Agreements	2,419,665	234/555	6,563,603	11,024,167	6,880,229
22	Interconnection Advances	3,169,250	107	2,540,091	1,708,000	2,337,159
23	FIN 45 Contract Guarantee	244,090	930	108,600	174,000	309,490
24	Coal Ash Trust Funds	818,354	431	0	32,117	850,471
25	Consumers Energy Foundation Commitment	126,183	426	126,183	82,230	82,230
26	Oil Royalty Deferred Revenue	0	143/421	219,340	877,359	658,019
27	Derivative Instrument	844,060	421	907,790	63,730	0
28						
29						
30						
31						
32						
33	Minor Items (Items less than 10000)	0	Various	763,204	763,204	0
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
TOTAL		152,643,356		191,941,822	232,149,006	192,850,540

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	892,347,673	374,384,714	297,913,913
3	Electric - State	0	281,727,443	79,774,557
4	Gas - Federal	317,860,972	129,440,669	84,565,843
5	TOTAL (Enter total of lines 2 thru 4)	1,210,208,645	785,552,826	462,254,313
6	Other (Specify)			
7	Non-Utility			
8	Federal	380,841		
9	State	175,611		
10	Total Nonutility	556,452	0	0
11				
12	TOTAL Account 282 (Enter total of lines 5 & 10)	1,210,765,097	785,552,826	462,254,313
13	Classification of TOTAL			
14	Federal Income Tax	1,210,589,486	503,825,383	382,479,756
15	State Income Tax	175,611	281,727,443	79,774,557
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) 04/16/10	Year of Report December 31, 2009
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS					
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2	Amounts Credited to Acct. 411.2	Account Credited	Amount	Account Debited	Amount	Balance at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
						968,818,474	2
						201,952,886	3
						362,735,798	4
0	0		0		0	1,533,507,158	5
							6
							7
2,789,726	458,151					2,712,416	8
256,047	66,504					365,154	9
3,045,773	524,655		0		0	3,077,570	10
							11
3,045,773	524,655		0		0	1,536,584,728	12
							13
2,789,726	458,151		0		0	1,334,266,688	14
256,047	66,504		0		0	202,318,040	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) 04/16/10	Year of Report December 31, 2009
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	749,189,872	82,600,580	208,575,835
3	State	244,288,398	162,043,599	138,755,230
4	TOTAL Electric (total of lines 2 & 3)	993,478,270	244,644,179	347,331,065
5	Gas			
6	Federal	449,432,893	51,956,631	67,524,270
7	State	91,340,035	0	0
8	TOTAL Gas (Total of lines 6 & 7)	540,772,928	51,956,631	67,524,270
9	Other - Nonutility			
10	Federal	4,540,840	0	0
11	State	1,062,215	0	0
12	TOTAL Other (Total of lines 10 & 11)	5,603,055	0	0
13	TOTAL (Account 283) (Enter total of lines 4, 8 and 12)	1,539,854,253	296,600,810	414,855,335
14	Classification of TOTAL			
15	Federal Income Tax	1,203,163,605	134,557,211	276,100,105
16	State Income Tax	336,690,648	162,043,599	138,755,230
17	Local Income Tax	0	0	0
NOTES				

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
			29,460,264			593,754,353	2
			231,918,355			35,658,412	3
0	0		261,378,619		0	629,412,765	4
							5
			46,513		507,424	434,326,165	6
			5,706,975		5,555,461	91,188,521	7
0	0		5,753,488		6,062,885	525,514,686	8
							9
13,284,484	498,437		4,040		3,317,800	20,640,647	10
2,592,585	103,819		9,498		715,699	4,257,182	11
15,877,069	602,256		13,538		4,033,499	24,897,829	12
15,877,069	602,256		267,145,645		10,096,384	1,179,825,280	13
							14
13,284,484	498,437		29,510,817		3,825,224	1,048,721,165	15
2,592,585	103,819		237,634,828		6,271,160	131,104,115	16
0	0		0		0	0	17
NOTES (Continued)							

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
18	Electric - Federal (Detail of line 2):			
19	Current Deferred			
20	Accrued Pension - Contribution	60,924,500	21,120,340	65,657,746
21	Interest - Regulatory Contingency	0	1,263,534	491,168
22	PSCR Underrecoveries	599,213	18,707,347	3,525,764
23	Real & Personal Prop Tax - Tax	26,475,785	2,558,580	1,948,074
24	Reg Asset/Liab - OPEB - Current	3,674,037	0	221,912
25	NonCurrent Deferred			
26	Debt Expense	16,055,038	164,647	4,109,856
27	Def'd Rev - CATV Pole Attach - NC	0	61,397	277,793
28	Electric Restructuring	859,519	1,408	860,927
29	Gain on Property	0	(2,790,342)	0
30	Nuclear Decommissioning - Big Rock	33,018,558	839,775	15,897,878
31	Real & Personal Prop Tax - Book NC	25,294,343	11,089,332	15,106,433
32	Reg Asset - Renewable Portfolio Std Cost	0	(210,260)	0
33	Reg Asset - UA Tracker	0	2,137,542	129,107
34	Reg Asset - Unrecovered Nuclear Decom.	2,096,127	124,625	2,220,752
35	Reg Asset/Liab - Energy Optimization	0	1,590,939	478,157
36	Reg Asset/Liab - Greenpower Reprogram	108,860	0	6,575
37	Reg Asset/Liab - OPEB - Noncurrent	125,826,925	6,559,172	14,311,419
38	Reg Asset/Liab - OPEB Equalization	1,516,559	0	91,600
39	Reg Asset/Liab - PA141 - 10d(4)	32,401,406	(7,679,807)	19,303,644
40	Reg Asset/Liab - PA141-Palisades Security	680,466	583,985	1,264,451
41	Reg Asset/Liab - Pension	196,002,251	21,476,366	19,957,531
42	Reg Asset/Liab - Pension Equalization	9,355,307	0	565,061
43	Reg Asset/Liab - Securitized Costs	143,182,001	910,163	26,404,599
44	Reg Asset/Liab - Stranded Costs	24,816,453	(764,070)	3,735,128
45	Reg Asset-Palisades Sale	10,499,999	0	634,200
46	Reg Liab Advanced Renewable - NC	0	529,151	8,760,773
47	FAS 109			
48	Accumulated DFIT Benefit-Reg Tax Asset	33,377,873	4,326,756	190,635
49	Accumulated DFIT Benefit-NonProperty	2,424,652	0	2,424,652
50	Total Electric - Federal	749,189,872	82,600,580	208,575,835
51				
52	Electric - State (Detail of line 3):			
53	MBT Timing Differences DTL - Current	0	35,599,207	34,412,755
54	MBT Timing Differences DTL - NC	0	125,899,722	95,005,308
55	FAS 109			
56	Accumulated DMBT Benefit-NonProperty-Curr	3,631,998	0	0
57	Accumulated DMBT Benefit-NonProperty-N/C	44,675,168	544,670	9,337,167
58	Accumulated DMBT Benefit-Property-NC	195,981,232	0	0
59	Total Electric - State	244,288,398	162,043,599	138,755,230
60		0	0	0
61	Total Electric	993,478,270	244,644,179	347,331,065

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							18
							19
						16,387,094	20
						772,366	21
						15,780,796	22
						27,086,291	23
						3,452,125	24
							25
						12,109,829	26
						(216,396)	27
						0	28
						(2,790,342)	29
						17,960,455	30
						21,277,242	31
						(210,260)	32
						2,008,435	33
						(0)	34
						1,112,782	35
						102,285	36
						118,074,678	37
						1,424,959	38
						5,417,955	39
						0	40
						197,521,086	41
						8,790,246	42
						117,687,565	43
						20,317,255	44
						9,865,799	45
						(8,231,622)	46
							47
		192	29,460,264			8,053,730	48
						0	49
			29,460,264		0	593,754,353	50
							51
							52
						1,186,452	53
						30,894,414	54
							55
		192	3,631,998			0	56
		192	32,305,125			3,577,546	57
		192	195,981,232			0	58
			231,918,355		0	35,658,412	59
							60
0	0		261,378,619		0	629,412,765	61

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)
62	Gas - Federal (Detail of Line 6)			
63	Current Deferred			
64	Accrued Pension - Contribution	32,805,500	10,366,657	34,187,657
65	Accrued Revenues - Current	213,951	1,161,092	0
66	Gas Inventory Adjustment - Current	190,509,769	17,827,394	17,200,666
67	Real & Personal Prop Tax - Tax	9,325,995	1,441,947	121,922
68	Reg Asset/Liab - OPEB - Current	2,946,640	0	0
69	Non-Current Deferred			
70	Debt Expense	4,699,237	290,942	923,894
71	Gain on Property	0	(54,103)	0
72	Real & Personal Prop Tax - Book Noncurrent	8,909,828	3,910,086	4,454,914
73	Reg Asset - Env't Remediation I&D	24,148,172		1,955,851
74	Reg Asset/Liab - Energy Optimization	0	2,514,923	266,474
75	Reg Asset/Liab - GCC Implementation	61,417		61,417
76	Reg Asset/Liab - OPEB - Noncurrent	70,986,739	3,022,120	4,453,092
77	Reg Asset/Liab - OPEB Equalization	272,940		
78	Reg Asset/Liab - Pension	93,175,089	10,593,707	3,578,092
79	Reg Asset/Liab - Pension Equalization	876,199		
80	Reg Asset/Liab-Hesson Gas Storage Inv. Adj	2,919,324	881,866	320,291
81	FAS 109			
82	Accumulated DFIT Benefit-Reg Tax Asset	6,692,376		
83	Accumulated DFIT Benefit-NonProperty	889,717		
84	Total Gas - Federal	449,432,893	51,956,631	67,524,270
85	Gas - State (Detail of Line 7)			
86	FAS 109			
87	Accumulated DMBT Benefit-NonProperty-Curr	48,510,305	0	0
88	Accumulated DMBT Benefit-NonProperty-NC	(4,334,094)	0	0
89	Accumulated DMBT Benefit-Property NC	47,163,824	0	0
90	Total Gas - State	91,340,035	0	0
91	Total Gas	540,772,928	51,956,631	67,524,270
92				
93	Other - Federal (Detail of line 10):			
94	Current Deferred			
95	Interest - PSCR Underrecovery	354,603		
96	Real & Personal Prop Tax - Tax	58,800		
97	Non-Current Deferred			
98	Accrued FIN 48 - Fed Interest	0		
99	Debt Expense	3,192,465		
100	Gain/Loss on Non Prop Disp - Tax	(3,296,207)		
101	Gain on Property	0		
102	MGR DTA Federal Offset	4,040		
103	Real & Personal Prop Tax - Book Noncurrent	56,186		
104	Reg Asset/Liab - OPEB Equalization - Int	142,136		
105	Reg Asset/Liab - PA 141 - 10d(4)	0		
106	Reg Asset/Liab - Pension Equalization Int	621,342		
107	Reg Asset - Renewable Portfolio Std Cost	0		
108	Reg Asset/Liab - Stranded Costs	0		
109	OCI			
110	OCI - FAS 115 CMS Stock Eval	3,407,475		
111	Total Other - Federal	4,540,840	0	0
112	Other - State (Detail of line 11):			
113	MBT Timing Differences DTL - Current	95,993		
114	MBT Timing Differences DTL - NC	231,180		
115	Deferred MBT - OCI - FAS 115 CMS Stock	735,042		
116	Total Other State	1,062,215	0	0
117	Total Other	5,603,055	0	0

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							62
							63
						8,984,500	64
						1,375,043	65
						191,136,497	66
						10,646,020	67
						2,946,640	68
							69
						4,066,285	70
						(54,103)	71
						8,365,000	72
						22,192,321	73
						2,248,449	74
						(0)	75
						69,555,767	76
						272,940	77
						100,190,704	78
						876,199	79
						3,480,899	80
							81
				192	507,424	7,199,800	82
		190	46,513			843,204	83
0	0		46,513		507,424	434,326,165	84
							85
							86
		192	5,706,975			42,803,330	87
				192	2,581,725	(1,752,369)	88
				192	2,973,736	50,137,560	89
0	0		5,706,975		5,555,461	91,188,521	90
0	0		5,753,488		6,062,885	525,514,686	91
							92
							93
							94
22,795	377,398					0	95
3,115	188					61,727	96
							97
1,187	19,652					(18,465)	98
3,982	65,920					3,130,527	99
11,910	719					(3,285,016)	100
2,836,050	0					2,836,050	101
0	0	192	4,040			0	102
24,407	31,264					49,329	103
8,600	519					150,217	104
8,533,035	0					8,533,035	105
46,019	2,777					664,584	106
210,260	0					210,260	107
1,583,124	0					1,583,124	108
							109
				219	3,317,800	6,725,275	110
13,284,484	498,437		4,040		3,317,800	20,640,647	111
							112
602	76,319	192	9,498			10,778	113
2,591,983	27,500					2,795,663	114
0	0			219	715,699	1,450,741	115
2,592,585	103,819		9,498		715,699	4,257,182	116
15,877,069	602,256		13,538		4,033,499	24,897,829	117

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
OTHER REGULATORY LIABILITIES					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,049,753	1,109,855	8,780,590
2	FAS 143 ARO Liability	403/411	9,118,964	2,223,392	129,906,703
3	SFAS 109 Regulatory Liability	191	251,779,052	104,308,764	638,034,276
4	Palisades Refund	various	37,235,086	2,752,650	85,114,022
5	Gas Title Tracking Refund	0	165,272	104,281	8,500
6	Clean Air Allowance - Auction Proceeds	411	105,367	105,367	0
7	Financial Transmission Rights - MTM	182/175	29,256	315,606	315,606
8	Energy Optimization	449/496/182/431	38,070,702	44,387,827	6,317,125
9	ECIM Reg Liability	0	0	141,000	141,000
10	Advanced Renewable Regulatory Liability-Elec	421	639,360	25,670,138	25,030,778
11	Electric Interim Rate Refund (U-15645)	0	0	17,042,606	17,042,606
12	Revenue Reserve for Refund - Gas	0	0	1,287,892	1,287,892
13	Big Rock Decommissioning Refund	0	0	86,454,640	86,454,640
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		338,192,812	285,904,018	998,433,738

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 1 sale with	269,603		2,025,000	
4	original cost greater than \$100,000				
5	Kent 634				
6					
7	UTILITY LAND SALES -- 28 sales with	21,751		6,969,901	
8	original cost less than \$100,000				
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	291,354		8,994,901	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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 -- 93 sales with				
22	original cost less than \$100,000	36,147			372,660
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	36,147			372,660

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
<p>1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.</p> <p>2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.</p> <p>3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.</p> <p>4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.</p> <p>5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.</p> <p>6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.</p> <p>7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.</p>			
Line No.	Item (a)	Amount (b)	
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415		
1	Gas Fuel Line Installation	426,473	
2	Business Opportunities	4,575,029	
3	Michigan Electric Transmission Company Revenue	338,525	
4	Water Meter Reading	585,201	
5	Lab Commercial Services\Calibration and Analytical Testing	1,632,823	
6	Gas T&S Operation & Maintenance of Third Party Equipment	759,160	
7	Business Services Support - GM/Delphi	1,916,672	
8	Other	826,180	
9	Total	11,060,063	
10			
11	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416		
12	Gas Fuel Line Installation	(254,939)	
13	Business Opportunities	(5,326,123)	
14	Michigan Electric Transmission Company Expense	(79,230)	
15	Water Meter Reading Expense	(541,569)	
16	Labor Commercial Services\Calibration Analytic Testing Expense	(1,528,178)	
17	Gas T&S Operation & Maintenance of Third Party Equipment Expense	(611,128)	
18	Business Services Support - GM/Delphi	(1,211,581)	
19	Other	(276,941)	
20	Total	(9,829,689)	
21			
22	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1		
23	Revenues	1,491,807	
24	Expenses	(1,431,591)	
25	Total Revenues and Expenses Relating to Nonutility Operations	60,216	
26			
27			

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)				
Line No.	Item (a)	Amount (b)		
28	NONOPERATING RENTAL INCOME-ACCOUNT 418			
29	Revenue From Various Nonutility Property Leases & Other Rental Items	0		
30	Approximately 11 parties			
31	MCV			
32	Land Lease	600,000		
33	Amortization	19,295		
34		619,295		
35	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1			
36	ES Services Co	(44,443)		
37	CMS Engineering	(34,770)		
38	Campus Holdings	(93)		
39				
40	Total	(79,306)		
41				
42	INTEREST AND DIVIDEND INCOME-ACCOUNT 419			
43	WPS Secured Borrowing-Account 141	2,525,967		
44	Investments Included in Accounts 123, 124 & 136	1,797,344		
45	Notes and Accounts Receivable	0		
46	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	945,052		
47	SERP Interest-Account 128	1,318,328		
48	Gas Margin	155,632		
49	PSCR Interest Income	21,530		
50	Total Interest And Dividend Income	6,763,853		
51				
52	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	6,195,179		
53				
54	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421			
55	Royalties and Working Interest From Oil and Gas Leases	761,618		
56	Cost of money-Electric Restructuring	12,564		
57	AFUDC	(60,102)		
58	Bill Payment Fees	1,952,425		
59	PA 141: Return on Capital Exp	25,947,319		
60	Return on Security Costs	54,465		
61	Return on Stranded Costs	4,813,977		
62	Return on Renewable Portfolio Standard	639,360		
63	SERP Plan Asset-Realized Gain	5,509,028		
64	MCV Renewable Contribution Savings	(43,723)		
65	Gain on Deferred Bonus Plan	315,675		
66	Mark to Market Fuel Hedge	844,060		
67	Gain on Rabbi Deferred Savings	237,802		
68	Other	23,635		
69	Total Miscellaneous Nonoperating Income	41,008,103		
70				
71				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)				
Line No.	Item (a)	Amount (b)		
72	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1			
73	See page 280a for details	8,994,901		
74				
75	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2			
76	See page 280b for details	(372,660)		
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
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107				
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109				
110				
111	Total Other Income	64,419,955		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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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	1,450,014,228	1,426,391,992
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	1,094,055,338	1,139,178,755
5	Large (or Industrial)	705,170,097	820,777,856
6	(444) Public Street and Highway Lighting	31,749,635	28,579,904
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	4,111,101	4,175,080
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	3,285,100,399	3,419,103,587
13			
14	(447) Sales for Resale	112,873,354	135,393,461
15	TOTAL Sales of Electricity	3,397,973,753 *	3,554,497,048
16			
17	(Less) (449.1) Provision for Rate Refunds	(19,632,298)	35,216,861
18	TOTAL Revenue Net of Provision for Refunds	3,417,606,051	3,519,280,187
19	Other Operating Revenues		
20	(450) Forfeited discounts	10,989,342	11,237,668
21	(451) Miscellaneous Service Revenues	4,937,923	4,570,832
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	24,809,921	23,036,551
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	38,193,352	20,206,536
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	78,930,538	59,051,587
31			
32	TOTAL Electric Operating Revenues	3,496,536,589	3,578,331,774

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)

5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number or Previous Year (g)	
12,385,603	12,853,576	1,566,980	1,584,752	1
				2
				3
11,211,404	11,968,968	210,223	208,932	4
9,290,367	10,563,450	8,770	8,506	5
182,505	181,423	1,281	2,042	6
				7
				8
45,054	43,278			9
				10
				11
33,114,933	35,610,695	1,787,254	1,804,232	12
1,604,319	1,509,105	1	1	13
				14
34,719,252 **	37,119,800	1,787,255	1,804,233	15
				16
				17
34,719,252	37,119,800	1,787,255	1,804,233	18

* Include \$5,458,885 unbilled revenues.

** Includes (107,459) MWH relating to unbilled revenues.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,306,841 GM & Delphi Redundant facility charges: \$2,534,872
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$24,175,855 Sales & Use Tax Discount: \$476,677 Rate of Return Billed to Others: \$893,129 Purchase Power Admin Fees: \$1,009,817 Ancillary Service: \$1,021,576 Allconnect: \$259,516 Substation Maintenance: \$340,612 Alternate Service (extraordinary facilities): \$317,476 NSF: \$459,199 Transmission tariff: \$9,098,599

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,357,495	1,443,204,850	1,565,422	7,894	0.1168
3	1010 RESIDENTIAL TOD SERV (RT)	43,586	4,561,239	1,558	27,976	0.1046
4	UNBILLED REVENUE	(15,478)	2,248,139			(0.1452)
5	TOTAL RESIDENTIAL	12,385,603	1,450,014,228	1,566,980	7,904	0.1171
6						
7	COMMERCIAL					
8	1100 GEN SERVICE SECONDARY (GS)	2,701,955	342,517,309	180,234	14,991	0.1268
9	1120 GEN SVC DEMAND SECONDARY (GSD)	3,907,759	371,824,284	23,802	164,178	0.0952
10	1140 GEN SVC DEMAND SECONDARY (GSD)	113,358	9,955,227	103	1,100,563	0.0878
11	1200 GEN SERVICE PRIMARY (GP)	377,793	33,846,603	862	438,275	0.0896
12	1220 GEN SVC PRIMARY DEMAND (GPD)	4,040,481	322,399,687	1,435	2,815,666	0.0798
13	1330 GEN SELF GEN PRIMARY (GSG-2)	110	26,582	0	0	0.2417
14	1455 OUTDOOR AREA LIGHTING (GML)	12,231	2,309,618	3,410	3,587	0.1888
15	1500 GEN SVC UNMETERED (GU)	91,672	6,058,758	376	243,809	0.0661
16	GENERAL SERVICE SPECIAL CONTRACTS	15,777	1,210,122	1	15,777,000	0.0767
17	UNBILLED REVENUE	(49,732)	3,907,148			(0.0786)
18	TOTAL COMMERCIAL	11,211,404	1,094,055,338	210,223	53,331	0.0976
19						
20	INDUSTRIAL					
21	1110 GEN SERVICE SECONDARY (GS)	298,521	35,378,108	5,763	51,800	0.1185
22	1130 GEN SVC DEMAND SECONDARY (GSD)	476,359	49,973,731	1,458	326,721	0.1049
23	1150 GEN SVC DEMAND SECONDARY (GSD)	28,695	2,895,771	28	1,024,821	0.1009
24	1210 GEN SERVICE PRIMARY (GP)	318,599	29,026,452	447	712,749	0.0911
25	1230 GEN SVC PRIMARY DEMAND (GPD)	6,782,859	527,865,099	944	7,185,232	0.0778
26	1039 GEN SERVICE PRIMARY RATE E-1	1,387,325	58,630,095	1	1,387,325,000	0.0423
27	1310 GEN SELF GEN PRIMARY (GSG-1)	549	32,837	5	109,800	0.0598
28	1350 GEN SELF GEN PRIMARY (GSG-2)	42,086	2,941,771	5	8,417,200	0.0699
29	1460 OUTDOOR AREA LIGHTING (GUL)	687	125,338	118	5,822	0.1824
30	GEN SERVICE SPECIAL CONTRACTS	19,790	1,587,603	1	19,790,000	0.0802
31	UNBILLED REVENUE	(65,103)	(3,286,708)			0.0505
32	TOTAL INDUSTRIAL	9,290,367	705,170,097	8,770	1,059,335	0.0759
33						
34	PUBLIC STREET & HIGHWAY					
35	1400 SECONDARY METERED SERVICE	20,193	1,536,943	80	252,413	0.0761
36	1405 PRIMARY METERED SERVICE	437	25,701	273	1,601	0.0588
37	1410 CUSTOMER OWNED INCANDESCENT	2,197	305,860	8	274,625	0.1392
38	1415 CUSTOMER OWNED MERCURY	441	56,222	10	44,100	0.1275
39	1420 CUSTOMER OWNED HP SODIUM	206	29,084	14	14,714	0.1412
40	1430 COMPANY OWNED INCANDESCENT	113	9,434	27	4,185	0.0835
41	1435 COMPANY OWNED FLUORESCENT	135	18,201	2	67,500	0.1348
42	1440 COMPANY OWNED MERCURY	68,205	13,431,314	347	196,556	0.1969
43	1445 COMPANY OWNED HP SODIUM	49,316	12,393,981	514	95,946	0.2513
44	1450 COMPANY OWNED METAL HALIDE	518	103,779	5	103,600	0.2003
45	SPECIAL CONTRACT GR	23,960	1,280,116	1	23,960,000	0.0534
46	STREET LIGHTING UNBILLED	16,784	2,559,000			
47	TOTAL STREET LIGHTING	182,505	31,749,635	1,281	142,471	0.1740
48						
49	INTERDEPARTMENTAL SALES					
50	INTERDEPARTMENTAL	45,199	4,122,722			0.0912
51	UNBILLED REVENUE	(145)	(11,621)			0.0801
52	TOTAL INTERDEPARTMENTAL	45,054	4,111,101			0.0912
53	TOTAL Billed	33,228,607	3,279,684,441	0	0	0.0987
54	Total Unbilled Rev. (See Instr. 6)	(113,674)	5,415,958	0	0	(0.0476)
55	TOTAL	33,114,933	3,285,100,399	0	0	0.0992

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	1	C	<p align="center">ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <p>1000 RESIDENTIAL SERVICE (RS) 177,655,525</p> <p>1010 RESIDENTIAL TOD SERVICE (RT) 635,535</p> <p>1100 GEN SERVICE SECONDARY (GS) 38,467,086</p> <p>1120 GEN SVC DEMAND SECONDARY (GSD) 56,175,662</p> <p>1140 GEN SVC DEMAND SECONDARY (GSD) 1,605,570</p> <p>1200 GEN SERVICE PRIMARY (GP) 5,157,345</p> <p>1220 GEN SVC PRIMARY DEMAND (GPD) 59,170,050</p> <p>1455 OUTDOOR AREA LIGHTING (GML) 187,320</p> <p>1500 GEN SVC UNMETERED (GU) 1,415,323</p> <p>1110 GEN SERVICE SECONDARY (GS) 4,183,448</p> <p>1130 GEN SVC DEMAND SECONDARY (GSD) 6,757,538</p> <p>1150 GEN SVC DEMAND SECONDARY (GSD) 360,266</p> <p>1210 GEN SERVICE PRIMARY (GP) 4,092,852</p> <p>1230 GEN SVC PRIMARY DEMAND (GPD) 101,949,350</p> <p>1310 INDUSTRIAL GEN SVC SEC (GSG-1) 9,862</p> <p>1460 OUTDOOR AREA LIGHTING (GML) 10,563</p> <p>GEN SERVICE SPECIAL CONTRACTS 232,236</p> <p>1400 SECONDARY METERED SERVICE 296,293</p> <p>1405 PRIMARY METERED SERVICE 5,707</p> <p>1410 CUSTOMER OWNED INCANDESCENT 33,556</p> <p>1415 CUSTOMER OWNED MERCURY 6,725</p> <p>1420 CUSTOMER OWNED HP SODIUM 3,171</p> <p>1430 COMPANY OWNED INCANDESCENT 1,558</p> <p>1435 COMPANY OWNED FLOURESCENT 2,062</p> <p>1440 COMPANY OWNED MERCURY 1,047,509</p> <p>1445 COMPANY OWNED HP SODIUM 754,691</p> <p>1450 COMPANY OWNED METAL HALIDE 7,934</p> <p>SPECIAL CONTRACT GR 338,014</p> <p>INTERDEPARTMENTAL 671,976</p> <p>TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES 461,234,727</p> <p>PROVISION FOR RATE REFUNDS 54,602,471</p> <p>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE (49,591,922)</p> <p>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES 466,245,276</p> <p>TOTAL UNBILLED REVENUE 5,459,225</p> <p>UNBILLED REVENUE - WHOLESALE CUSTOMERS (43,267)</p> <p>UNBILLED REVENUE EXCLUDING WHOLESALE 5,415,958</p>

Name of Respondent	This Report Is:	Date of Report	Year of Report
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CUSTOMER CHOICE 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						
2	Commercial Secondary					
3	2100 Comm General Service	21,919	\$580,408	123	178,203	\$0.03
4	2120 Comm General Service Demand	153,797	\$2,659,873	402	382,580	\$0.02
5	2140 Comm Gen Serv Demand (100 kw guarantee)	15,048	\$245,331	16	940,500	\$0.02
6						
7	Total Commercial Secondary	190,764	\$3,485,612	541	352,614	\$0.02
8						
9						
10						
11	Industrial Secondary					
12	2110 Ind General Service	3,655	\$111,143	13	281,154	\$0.03
13	2130 Ind General Service Demand	8,543	\$183,046	17	502,529	\$0.02
14	2150 Ind Genreal Serv Demand (100 kw guarantee)	1,013	\$18,379	1	1,013,000	\$0.02
15						
16	Total Industrial Secondary	13,211	\$312,568	31	426,161	\$0.02
17						
18	Primary					
19	2200 Commercial	5,887	\$114,627	9	654,111	\$0.02
20	2220-1 Commercial - VLT1	3,115	\$34,645	1	3,115,000	\$0.01
21	2220-2 Commercial - VLT2	119,275	\$811,220	4	29,818,750	\$0.01
22	2220-3 Commercial - VLT3	527,054	\$6,029,737	192	2,745,073	\$0.01
23	2210 Industrial	9,728	\$190,753	7	1,389,714	\$0.02
24						
25	2230-1 Industrial - VLT1	393,279	\$3,265,173	6	65,546,500	\$0.01
26	2230-2 Industrial - VLT2	721,285	\$5,738,153	19	37,962,368	\$0.01
27	2230-3 Industrial - VLT3	237,232	\$2,752,713	51	4,651,608	\$0.01
28						
29	Total Primary	2,016,855	\$18,937,021	289	6,978,737	\$0.01
30						
31						
32	Total VIA Accounts		\$0	0		
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Total Billed	2,220,830	\$22,735,202	861	2,579,361	\$0.01
45	Total Unbilled Rev. (See Instr. 6)	105,193	\$1,440,653	0	0	\$0.01
46	TOTAL	2,326,023	\$24,175,855	861	2,701,537	\$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) 04/16/10	Year of Report December 31, 2009
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i. e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pp. 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The

transmission constraints, must match the availability and reliability of the designated unit.

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	1		35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	1		17	9
6	INTERSYSTEM SALES					
7	Campbell 3 (backup)					
8	Michigan Public Power Agency	OS	72			
9	Wolverine Power Supply Cooper	OS	9,48			
10	Third Parties					
11	The Detroit Edison Company	OS	9			
12	Ameren Energy	OS	9			
13	Constellation	OS	9			
14	Midwest ISO	OS	8,9			
15	INTERSYSTEM ANCILLARY					
16	Ancillary Services - METCO					
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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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
288,870	9,500,400	7,526,277		17,026,677	2
3,597	43,267			43,267	3
					4
35,077	515,631	1,295,608		1,811,239	5
					6
					7
3,284	37,294	148,292		185,586	8
1,319	17,617	59,505		77,122	9
					10
510	1,000,000	750		1,000,750	11
	1,586,080	16,740		1,602,820	12
	1,600,000	0		1,600,000	13
1,271,662		89,474,041		89,474,041	14
					15
		51,852		51,852	16
292,467	9,543,667	7,526,277	0	17,069,944	17
1,311,852	4,756,622	91,046,788	0	95,803,410	18
1,604,319	14,300,289	98,573,065	0	112,873,354	19

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	14	a	MISO energy market transactions were recorded on a net hourly basis in 2009		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	15,036,219	14,737,245	
5	(501) Fuel	441,685,882	434,152,404	
6	(502) Steam Expenses	14,067,142	14,639,893	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	10,879,341	9,043,798	
10	(506) Miscellaneous Steam Power Expenses	8,897,307	10,520,649	
11	(507) Rents			
12	Allowances	546,089	1,681,523	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	491,111,980	484,775,512	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	9,467,033	8,248,185	
16	(511) Maintenance of Structures	6,720,992	4,408,502	
17	(512) Maintenance of Boiler Plant	37,108,821	26,135,321	
18	(513) Maintenance of Electric Plant	19,128,436	7,005,816	
19	(514) Maintenance of Miscellaneous Steam Plant	2,161,513	1,588,240	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	74,586,795	47,386,064	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	565,698,775	532,161,576	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	1,038,868	924,048	
45	(536) Water for Power	1,062,949	179,778	
46	(537) Hydraulic Expenses	2,553,075	2,399,409	
47	(538) Electric Expenses	2,028,416	2,017,653	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	784,149	886,719	
49	(540) Rents	6,342	2,142	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	7,473,799	6,409,749	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	827,315	638,876	
54	(542) Maintenance of Structures	580,232	771,240	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,136,871	892,222	
56	(544) Maintenance of Electric Plant	2,867,461	2,488,895	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	770,550	1,340,148	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	7,182,429	6,131,381	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	14,656,228	12,541,130	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	300,696	221,719	
63	(547) Fuel	30,980,943	72,190,950	
64	(548) Generation Expenses	637,790	282,330	
65	(549) Miscellaneous Other Power Generation Expenses	3,793,125	6,185,966	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	35,712,554	78,880,965	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	318,273	229,447	
70	(552) Maintenance of Structures	377,125	22,622	
71	(553) Maintenance of Generating and Electric Plant	4,502,580	549,975	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	5,197,978	802,044	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	40,910,532	79,683,009	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,029,455,929	1,231,526,210	
77	(556) System Control and Load Dispatching	12,525,876	11,869,784	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,041,981,805	1,243,395,994	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,663,247,340	1,867,781,709	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching	7,356,763	5,707,705	
85	(562) Station Expenses			
86	(563) Overhead Lines Expenses			
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	217,837,889	162,774,067	
89	(566) Miscellaneous Transmission Expenses			
90	(567) Rents			
91	TOTAL Operation (Total of Lines 83 thru 90)	225,194,652	168,481,772	
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)	225,194,652	168,481,772	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	16,607,463	18,308,082	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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	3,121,832	5,819,394	
107	(583) Overhead Line Expenses	9,833,475	16,908,017	
108	(584) Underground Line Expenses	2,884,650	3,578,343	
109	(585) Street Lighting and Signal System Expenses	1,823,157	2,105,703	
110	(586) Meter Expenses	2,661,510	5,266,469	
111	(587) Customer Installations Expenses	2,338,400	4,839,289	
112	(588) Miscellaneous Expenses	19,788,800	20,308,564	
113	(589) Rents	3,785,913	2,674,619	
114	TOTAL Operation (Total of Lines 103 thru 113)	62,845,200	79,808,480	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	6,450,482	6,476,143	
117	(591) Maintenance of Structures	596,660	965,095	
118	(592) Maintenance of Station Equipment	6,244,502	5,207,044	
119	(593) Maintenance of Overhead Lines	57,379,813	55,824,556	
120	(594) Maintenance of Underground Lines	2,834,456	2,991,231	
121	(595) Maintenance of Line Transformers	5,206,202	1,606,372	
122	(596) Maintenance of Street Lighting and Signal Systems	359,900	310,838	
123	(597) Maintenance of Meters	662,581	1,026,815	
124	(598) Maintenance of Miscellaneous Distribution Plant	(91,505)	(95,563)	
125	TOTAL Maintenance (Total of Lines 116 thru 124)	79,643,091	74,312,531	
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	142,488,291	154,121,011	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	4,365,101	4,922,326	
130	(902) Meter Reading Expenses	10,992,538	11,091,703	
131	(903) Customer Records and Collection Expenses	31,911,247	28,958,225	
132	(904) Uncollectible Accounts	14,252,478	20,732,526	
133	(905) Miscellaneous Customer Accounts Expenses	104,410	408,770	
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	61,625,774	66,113,550	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	196,606	241,045	
138	(908) Customer Assistance Expenses	51,925,188	30,695,292	
139	(909) Informational and Instructional Expenses	204,135	177,139	
140	(910) Miscellaneous Customer Service and Informational Expenses			
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	52,325,929	31,113,476	
142	6. SALES EXPENSE			
143	Operation			
144	(911) Supervision		5,496	
145	(912) Demonstrating and Selling Expenses	83,934	174,626	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	Total Sales Expenses (Total of Lines 144 thru 147)	83,934	180,122	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	37,605,925	36,343,770	
152	(921) Office Supplies and Expenses	20,117,607	16,141,705	
153	(Less) (922) Administrative Expenses Transferred - CR	12,162,000	9,244,200	

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) 4/16/2010	Year of Report December 31, 2009
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	12,396,457	15,019,572	
156	(924) Property Insurance	5,910,268	3,352,991	
157	(925) Injuries and Damages	10,247,184	11,556,749	
158	(926) Employee Pensions and Benefits	122,534,195	114,466,786	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	381,661	301,214	
161	(929) Duplicate Charges - CR.			
162	(930.1) General Advertising Expenses	1,580,636	1,767,204	
163	(930.2) Miscellaneous General Expenses	3,525,418	4,611,814	
164	(931) Rents	145,036	210,078	
165	TOTAL Operation (Total of Lines 151 thru 164)	202,282,387	194,527,683	
166	Maintenance			
167	(935) Maintenance of General Plant	4,857,965	4,614,124	
168	TOTAL Administrative and General Expenses (Total of Lines 165 & 167)	207,140,352	199,141,807	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168)	2,352,106,272	2,486,933,447	

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)		10/31/2009
2. Total Regular Full-Time Employees		5358
3. Total Part-Time and Temporary Employees		67
4. Total Employees		5425

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009			
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>SE - 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	ELK RAPIDS HYDRO 2	LU				
10	GAS RECOVERY SYSTEMS	OS				
11	GRAND VALLEY STATE	LU				
12	GRANGER - SEYMOUR	LU				
13	GREAT LAKES TISSUE	LU				
14	GREEN MEADOW FARMS	LU				
	Total					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

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

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
2,259				98,787	17,218	116,005	1
3,308			63,057	100,794		163,851	2
2,490			76,434	82,160		158,594	3
2,263			66,934	71,825		138,759	4
3,838			151,558	117,017		268,575	5
881			32,215	27,322		59,537	6
58				1,590		1,590	7
2,335				63,852		63,852	8
290			227	13,071		13,298	9
16,353				706,739	115,380	822,119	10
140				4,916		4,916	11
6,373			271,254	195,455		466,709	12
36				1,224		1,224	13
3,303			23,125	100,064		123,189	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRENFELL HYDRI	LU				
2	HOPE RENEWABLE	LU				
3	MICHIANA HYDRO	OS				
4	MICHIGAN STATE UNIVERSITY	LU				
5	NANR - COLBY RD	LU				
6	NANR - RATHBUN	OS				
7	PETER JOHN MOEHS	LU				
8	SCENIC VIEW DAIRY - GP	OS				
9	SCENIC VIEW DAIRY FREEPORT	LU				
10	SD WARREN	LU				
11	STS CASCADES	LU				
12	STS FALLASBURG	LU				
13	STS MORROW	LU				
14	THORNAPPLE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009				
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 (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Charges (\$) (l)	Other or Settlement (\$) (m)	
1,926			70,978	58,782		129,760	1
597			23,617	18,257		41,874	2
225			11,333	6,883		18,216	3
2,703				85,973		85,973	4
2,228			10,947	54,200		65,147	5
10,646				530,556	80,766	611,322	6
3				126		126	7
1,511				63,774	6,194	69,968	8
-				129		129	9
224				10,500		10,500	10
8,140			317,032	273,894		590,926	11
6,164			175,766	204,634		380,400	12
4,788			172,780	157,952		330,732	13
6,275			193,091	205,561		398,652	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e) Avg. Monthly CP Demand (f)	
1	VENICE PARK	OS				
2	WHITES BRIDGE	LU				
3	ZEELAND FARM SERVICES	OS				
4	ZEELAND FARM SERVICES 2	LU				
5	ADA COGENERATION	LU				
6	ADRIAN ENERGY	LU				
7	WM RENEWABLE	LU				
8	BOYCE HYDRO	LU				
9	CADILLAC RENEWABLE	LU				
10	ENTERGY - PALISADES	LU				
11	FILER CITY	LU				
12	GAS RECOVERY SYSTEM, INC	LU				
13	GENESEE POWER STATION	LU				
14	GRANGER - GRAND BLANC	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009				
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 (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
25,279				1,096,026	175,554	1,271,580	1
3,589			123,794	109,821		233,615	2
20,493				794,279	138,195	932,474	3
1,741			451	77,095		77,546	4
198,780			9,571,875	6,356,596		15,928,471	5
15,494			626,931	522,861		1,149,792	6
8,820			556,420	280,777		837,197	7
40,026			479,162	1,559,553		2,038,715	8
145,168			12,023,924	4,591,929	3,280,510	19,896,363	9
6,118,715			242,161,275	33,939,187		276,100,462	10
500,788			24,034,511	15,371,394	4,866,672	44,272,577	11
4,220			173,486	135,761		309,247	12
104,252			12,219,244	2,799,795	2,144,903	17,163,942	13
33,099			1,399,645	1,017,140		2,416,785	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRANGER - PINCONNING	LU				
2	GRANGER - BYRON CENTER	LU				
3	GRANGER - OTTAWA	LU				
4	GRAYLING	LU				
5	HILLMAN LIMITED	LU				
6	KENT COUNTY	LU				
7	MICHIGAN POWER	LU				
8	MICHIGAN WIND 1, LLC	OS				
9	NORTH AMERICAN RESOURCES	LU				
10	VIKING - LINCOLN	LU				
11	VIKING - MCBAIN	LU				
12	MIDLAND COGENERATION	LU				
13						
14						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

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

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
22,021			896,917	664,485		1,561,402	1
30,654			1,209,941	932,355		2,142,296	2
38,989			1,645,012	1,203,355		2,848,367	3
180,858			12,413,986	5,779,979	934,009	19,127,974	4
143,324			5,090,532	4,359,293	1,858,549	11,308,374	5
100,148			4,902,279	3,066,604		7,968,883	6
1,013,121			38,195,611	31,173,171		69,368,782	7
162,963				6,656,308	1,462,237	8,118,545	8
16,687			716,239	506,855		1,223,094	9
145,208			5,722,079	4,472,601	1,001,029	11,195,709	10
142,634			5,661,218	4,410,815	1,389,110	11,461,143	11
2,231,969			109,391,829	136,586,719	24,291	246,002,839	12
						0	13
						0	14

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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
			15,344,000			15,344,000	1
8,201,065			224,334,046			224,334,046	2
					(11,458)	(11,458)	3
				1,088,560		1,088,560	4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
19,739,462			730,554,755	272,809,351	17,483,159	1,020,847,265	14

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
327	1	I	Reflects the Renewable energy Portion for Bay Windpower		
326	8	a	Elk Rapids Hydro is under the Green Power (energy only) Contract.		
326	12	a	Granger- Seymour is under the Green Power (energy only) Contract.		
326	10	a	Gas Recovery System LLC is under the Green Power (energy only) contract.		
326.1	8	a	Scenic View Dairy is under the Green Power (energy only) contract		
327.1	6 & 8	I	Reflects the Renewable Energy Portion under the Green Power Contract.		
326.2	1 & 3	a	Venice Park&Zeeland Farm Svcs are under the Green Power (energy only) contract.		
327.2	1 & 3	I	Reflects the Renewable Energy Portion under the Green Power Contract.		
326.2	11 & 13	a	An affiliated company has an ownership interest in this company.		
327.2	9, 11, 13	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	4	a	An affiliated company has an ownership interest in this company.		
327.3	4,5 8,10,11	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
327.3	12	I	Reflects Hold Harmless \$53,999 debit and PSCR Offset (\$29,706) credit related to the Resource Conservation Plan.		
327.4	3	I	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		

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

- | | |
|---|---|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|---|---|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	45,053,532	4,111,101	9.1
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

- | | |
|---|---|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate is lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|---|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	4,090,942
18	Verizon Telephone Company	Poles	2,671,624
19	Century Telephone Company	Poles	101,220
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,267,009
21	Other Miscellaneous Pole Rentals:		
22	16 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	126,641
24	Miscellaneous Rentals, Including Utility		
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area	Various	4,511,585
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
28			
29	Total Account 454		24,809,921
30			
31	ACCOUNT 455 - None		
32			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			0

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	MISCELLANEOUS SERVICE REVENUE-ACCOUNT 451	
12	Fees for reconnecting service previously disconnected and charges for	
13	installing and removing temporary services.	2,306,841
14	GM & Delphi Redundant facility charges	2,534,872
15	Miscellaneous Service Revenue	96,210
16	ACCOUNT 451 TOTAL	4,937,923
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Retail Open Access	24,175,855
20	Sub Station Maintenance Rev-Non Consumers Equipment	340,612
21	Rate Of Return Billed To Others	893,129
22	Ancillary Service	1,021,576
23	Sales and Use Tax Discount	476,677
24	Purchase Power Admin Fees	1,009,817
25	Allconnect	259,516
26	Alternate Service (extraordinary facilities)	317,476
27	NSF	459,199
28	Transmission tariff	9,098,599
29	Other Electric Revenue	140,896
30	ACCOUNT 456 TOTAL	38,193,352
31	TOTAL	43,131,275

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/16/2010		Year of Report December 31, 2009	
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		35,167			35,167
2	Midwest ISO			217,801,648			217,801,648
3	PJM Interconnections			1,074			1,074
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			217,837,889			217,837,889

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Name of Lessor	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)	
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Wells Fargo Equipment Finance, Inc.	Vehicles (Note 1)	
Verizon	Joint Pole Rentals	
SBC, Michigan	Joint Pole Rentals	
Rhode Island & Associates	Office Space - Washington DC	
Consumsan Company, LLC C/O Kin Prop.	Saginaw Service Center	
Walter Neller Enterprises	Office Space - Mail Remittance	

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

LEASE RENTALS CHARGED (Continued)

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

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

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

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2)	5,187,910				(Note 3)	
	(Note 2)	89,125				(Note 3)	
	(Note 2)	523,734				(Note 3)	
		1,739,200				589	
		1,979,892				589	
		105,780				(Note 3)	
		49,574				(Note 3)	
		40,716				(Note 3)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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		
Douglas & Lois Nagel	Storage - Kentwood		
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 II	Railroad Cars (Note 4)	2012 (P)	
Fuel Supply Trust (FSTX)	Railroad Cars (Note 4)	2015 (P)	
Babcock & Brown Rail Leasing	Railroad Cars (Note 4)	2009 (P)	
Helm-Pacific Leasing	Railroad Cars (Note 4)	2009 (P)	
Babcock & Brown Rail Leasing	Railroad Cars (Note 4)	2013 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Sovereign Bank	Railroad Cars (Note 4)	2022 (P)	
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 (P)	
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)	
Banc of America	Railroad Cars (Note 4)	2018 (P)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009				
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
		214,057				(Note 3)	
		145,557				(Note 3)	
		61,142				(Note 3)	
		134,496				(Note 3)	
		65,474				(Note 3)	
		35,970				(Note 3)	
		2,877,478				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)							
9,275,220 (O)	O&M T I	1,317,655		20,021,615		151	3,952,965
37,711,789 (O)	O&M T I	4,704,041		53,913,530		151	29,558,357
22,359,012 (O)	O&M T I	855,280		12,020,710		151	0
15,960,483 (O)	O&M T I	752,335		8,103,549		151	0
19,666,492 (O)	O&M T I	2,418,955		8,162,140		151	8,888,480
8,753,420 (O)	O&M T I	952,228		2,404,311		151	12,513,600
8,285,680 (O)	O&M T I	924,623		2,337,388		151	12,137,070
8,152,040 (O)	O&M T I	910,870		2,318,678		151	11,941,321
18,478,250 (O)	O&M T I	1,686,770		4,195,970		151	23,933,080
18,404,337 (O)	O&M T I	1,670,233		4,161,621		151	23,704,312
17,555,985 (O)	O&M T I	1,427,693		1,903,590		151	19,511,802
35,527,206 (O)	O&M T I	1,649,443		1,649,443		151	28,040,537

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, 2009
	(2) <input type="checkbox"/> A Resubmission	04/16/10	

LEASE RENTALS CHARGED FOOTNOTES

Notes:

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,011,809		
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 \$5,000 by classes if the number of items so grouped is shown)			
6				
7	COMPANY COMMUNICATION SERVICES			
8	Learning Center LTD	25,542		
9	CE FIN 45	72,411		
10	Common Ground Alliance	10,000		
11	Miscellaneous under \$5,000	43,929		
12	Total	151,882		
13	EMPLOYEE'S RELOCATION EXPENSE			
14	Cartus Corp.	105,867		
15	Company Reimbursed Employee Expenses	545,285		
16	Total	651,152		
17				
18	EXEMPT VACATION LIABILITY			
19	To Accrue Vacation Earned	(1,565,255)		
20				
21	BOARD OF DIRECTORS FEES	932,833		
22				
23	OTHER			
24	Various Banks-Service Charges	2,128,933		
25	Billing Credits	(120,592)		
26	UARG Fees	152,527		
27	Trustee Fees-Bonds	97,484		
28	Radio/TV Media	73,798		
29	USWAG Fees	16,334		
30	Miscellaneous under \$5,000	(5,487)		
31	Total	2,342,997		
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49	TOTAL	3,525,418		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009																						
<p align="center">DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)</p>																									
<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>																									
<p align="center">A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES</p>																									
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)																				
1	Intangible Plant		652,687	1,653,675	2,306,362																				
2	Steam Production Plant	77,499,140			77,499,140																				
3	Nuclear Prod Plant-Depreciation				0																				
	Nuclear Prod Plant-Decommissioning				0																				
4	Hydraulic Prod Plant-Conventional	1,889,834			1,889,834																				
5	Hydraulic Prod Plant-Pumped Storage	5,769,264			5,769,264																				
6	Other Production Plant	7,342,396			7,342,396																				
7	Transmission Plant				0																				
8	Distribution Plant	145,171,951			145,171,951																				
9	General Plant	11,563,229			11,563,229																				
10	Common Plant-Electric	18,783,202	46,035	11,079,321	29,908,558																				
11	TOTAL	268,019,016	698,722	12,732,996	281,450,734																				
<p align="center">B. BASIS FOR AMORTIZATION CHARGES</p>																									
<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> <td></td> <td>Account 403</td> <td>Account 404</td> <td>Account 406</td> <td>Total</td> </tr> <tr> <td>A. Allocation of Common Depreciation & Amortization Expenses</td> <td>18,783,202</td> <td>46,035</td> <td>11,079,321</td> <td>29,908,558</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>18,783,202</td> <td>46,035</td> <td>11,079,321</td> <td>29,908,558</td> </tr> </table>							Account 403	Account 404	Account 406	Total	A. Allocation of Common Depreciation & Amortization Expenses	18,783,202	46,035	11,079,321	29,908,558	B. Allocation of Electric Depreciation Expense	-	-	-	-	Total	18,783,202	46,035	11,079,321	29,908,558
	Account 403	Account 404	Account 406	Total																					
A. Allocation of Common Depreciation & Amortization Expenses	18,783,202	46,035	11,079,321	29,908,558																					
B. Allocation of Electric Depreciation Expense	-	-	-	-																					
Total	18,783,202	46,035	11,079,321	29,908,558																					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/16/2010	December 31, 2009

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	237,348	43.00	(5.70)	2.54		
15	312.0	1,001,764	38.00	(7.00)	3.04		
16	314.0	272,749	43.00	(6.20)	2.40		
17	315.0	73,939	40.00	(6.10)	2.69		
18	316.0 & 316.1	22,903	26.00	(8.30)	4.74		
19							
20	Total	1,609,539					
21							
22	Campbell #3						
23	310.2	19	39.00		2.37		
24	311.0	203,106	39.00	(5.30)	2.60		
25	312.0	723,224	37.00	(5.70)	2.88		
26	314.0	64,706	38.00	(5.50)	2.72		
27	315.0	42,237	39.00	(5.40)	2.61		
28	316.0 & 316.1	6,209	33.00	(6.60)	3.22		
29							
30	Total	1,039,501					
31							
32	Hydro						
33	330.3	41	105.00		2.47		
34	331.0 & 331.3	5,210	71.00		2.15		
35	332.0 & 332.1	50,797	76.00	(30.00)	2.70		
36	333.0	8,248	85.00		2.16		
37	334.0	5,332	68.00		2.40		
38	335.0	3,123	45.00		2.64		
39	336.0	64	54.00		2.18		
40							
41	Total	72,815					
42							
43	Ludington Pumped Storage						
44	331.0 & 331.3	17,746	55.00	(47.00)	3.23		
45	332.0	96,246	55.00	(47.00)	3.27		
46	333.0	43,247	55.00	(47.00)	3.91		
47	334.0	7,347	55.00	(47.00)	3.25		
48	335.0	1,950	55.00	(47.00)	3.57		
49	336.0	1,536	55.00	(47.00)	3.22		
50							
51	Total	168,072					
52							
53							
54							
55							
56							
57							
58							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
59	Other						
60	340.2	14			3.00		
61	341.0	1,180	32.00	(5.00)	3.76		
62	342.0	557	35.00	(5.00)	2.75		
63	344.0	387,526	36.00	(5.00)	1.79		
64	345.0	4,490	28.00	(5.00)	5.32		
65	346.0	1,133	18.00	(5.00)	9.42		
66							
67	Total	394,900					
68							
69	Distribution Prod						
70	361.2	1,151	60.00	(15.00)	2.01	R4	
71	362.2	24,259	50.00	(12.00)	2.33	R2	
72							
73	Total	25,410					
74							
75	Distribution - HV						
76	360.4	46,117	75.00		1.38	R3	
77	361.1	12,964	60.00	(15.00)	2.01	R4	
78	362.1	233,415	50.00	(12.00)	2.33	R2	
79	364.1	3,279	75.00	(90.00)	2.62	R3	
80	364.2	174	75.00		1.38	R3	
81	364.3	132,332	60.00	(45.00)	2.50	R2.5	
82	364.4	16,478	70.00		1.51	R5	
83	365.2	103,814	60.00	(40.00)	2.44	R3	
84	366.1	1,019	55.00	(20.00)	2.29	S3	
85	367.1	3,697	40.00	(10.00)	2.81	R2	
86	367.2	5	50.00		2.10	R2	
87							
88	Total	553,294					
89							
90	Distribution						
91	360.2	19,220	60.00		1.50	R2	
92	361.0	38,498	50.00	(15.00)	2.17	S0.5	
93	362.0	498,332	38.00	(2.00)	2.55	S-0.5	
94	364.0	780,942	50.00	(132.00)	4.39	R2	
95	365.0	834,494	55.00	(30.00)	2.26	R1.5	
96	366.0	75,193	50.00	(30.00)	2.46	S0.5	
97	367.0	426,285	45.00	(25.00)	2.64	L2	
98	368.0	688,253	40.00	(25.00)	2.92	S2	
99	369.1	164,354	45.00	(87.00)	3.95	R1	
100	369.2	385,823	40.00	(25.00)	3.01	R3	
101	370.0	202,021	29.00	(19.00)	3.85	R1	
102	371.0	6,612	12.00	(6.00)	8.41	L1	
103	373.0	88,723	30.00	(90.00)	6.01	R0.5	
104							
105	Total	4,208,750					

Name of Respondent Consumers Energy Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/16/2010		Year of Report December 31, 2009	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
106	General						
107	389.2	190	50.00		11.76	S4	
108	390.0 & 390.1	46,191	40.00	(15.00)	5.20	R2	
109	391.0 & 391.1	2,578	27.00	10.00	5.93	S-0.5	
110	391.2 & 391.3	17,102	7.00		24.60	R4	
111	393.0 & 393.1	85	35.00	5.00	8.37	S1.5	
112	394.0 & 394.1	6,722	26.00	10.00	5.67	L2	
113	395.0 & 395.1	5,684	25.00		5.55	S2	
114	396.0	2,584	12.00	20.00	17.50	L1	
115	397.0 & 397.1	38,925	20.00	(10.00)	9.21	L2	
116	398.0 & 398.1	1,943	24.00		5.37	L2	
117							
118	Total	122,004					
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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FOOTNOTE DATA

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

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION - NONE		
2			
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS		
4	426.1 - Donations		
5			
6	Community & Civic	109,830	
7	Culture and the Arts	17,950	
8	Education	42,551	
9	Health Care	14,100	
10	Michigan Growth & Environmental Enhancements	13,600	
11	Social Welfare	27,900	
12	Other Donations	2,627	
13			
14	Total - 426.1	228,558	
15			
16			
17	426.3 - Penalties and Other Deductions		
18	IRS Penalty - Nuclear Management Services	10,757	
19	Utility Outage Credits	11,311	
20			
21	Total - 426.3	22,068	
22			
23			
24	426.4 - Expenditures of Civic & Political Activities		
25	Associations/Industry Dues	21,422	
26	Lobbying	39,325	
27	Governmental Affairs Activity	2,309,160	
28			
29	Total 426.4	2,369,907	
30			
31	426.5 - Other Deductions		
32	10D(4) Regulatory Adjustment	2,316,000	
33	Compensation Expense-Deferred Benefit Plans	447,019	
34	Loss on Deferred Benefit Plans	125,115	
35	Other Deductions (minor items under 5% of account balance)	601,239	
36			
37	Total 426.5	3,489,373	
38			
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40			
41			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> – Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) – For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) – Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
42			
43	430 - Interest on Debt to Associated Companies		
44	Consumers funding LLC - Securitization Bonds-various rates	14,283,828	
45	Other I/C Interest Expense-various rates	6,832	
46			
47	430 Total	14,290,660	
48			
49			
50			
51			
52	431- Other Interest Expense		
53	Big Rock Decommissioning Interest	31,042,451	
54	Electric Contingency - Various Rates	743,773	
55	Palisades Reg Liab for refund of Gain & Excess Decomm Proceeds - Various Rates	269,972	
56	PSCR Over/Under Recovery Interest	2,860,419	
57	Special Retirement Supplement Interest	664,023	
58	GCR Over/Under Recovery Interest	1,094,165	
59	Security Deposit Interest	1,297,482	
60	Renewable Energy	147,760	
61	Tax Interest	1,078,001	
62	Interest on Transmission Tariff	(3,863,502)	
63	IRS Interest Refunds	(941,219)	
64	ERIP Interest	306,746	
65	Electric Interim Rate Refund Interest (U-15645)	286,606	
66	Security Reserve Interest	145,200	
67	Miscellaneous Interest Charges	44,647	
68			
69	431 Total	35,176,524	
70			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009
<p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES</p> <p align="center">(Account 426.4)</p>			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>			
Line No.	Item (a)	Amount (b)	
1	Associations/Industry Dues	21,422	
2	Lobbying	39,325	
3	Governmental Affairs Activity	2,309,160	
4			
5	Total Account 426.4	2,369,907	
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) 4/16/2010	Year of Report December 31, 2009	
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		192,203	192,203	
3					
4	Professional Services		22,090	22,090	
5					
6	Minor Items		13,861	13,861	
7					
8	Billed to Others		(416)	(416)	
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	445,989		445,989	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Legal Publishing		382	382	
17					
18	Minor Items		6,464	6,464	
19					
20					
21					
22					
23					
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31					
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42					
43					
44	TOTAL	445,989	234,584	680,573	0

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/16/2010		Year of Report December 31, 2009	
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	125,973					1	
Gas	928	66,230					2	
Electric	928	13,735					3	
Gas	928	8,355					4	
Electric	928	9,562					5	
Gas	928	4,299					6	
Electric	928	(416)					7	
							8	
							9	
							10	
							11	
							12	
Electric	928	227,454					13	
Gas	928	218,535					14	
							15	
Electric	928	382					16	
							17	
Electric	928	4,971					18	
Gas	928	1,493					19	
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		680,573	0		0	0	44	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/16/2010	Year of Report December 31, 2009	
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	63,349,718		
4	Transmission			
5	Distribution	67,601,967		
6	Customer Accounts	28,354,885		
7	Customer Service and Informational	2,721,494		
8	Sales	47,273		
9	Administrative and General	49,994,392		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	212,069,729		
11	Maintenance			
12	Production	32,347,702		
13	Transmission			
14	Distribution	17,087,794		
15	Administrative and General	2,524,402		
16	TOTAL Maint. (Total of lines 12 thru 15)	51,959,898		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	95,697,420		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	84,689,761		
21	Customer Accounts (Transcribe from line 6)	28,354,885		
22	Customer Svc. And Informational (Transcribe from line 7)	2,721,494		
23	Sales (Transcribe from line 8)	47,273		
24	Administrative and General (Enter Total of lines 9 & 15)	52,518,794		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	264,029,627	(36,556,077)	227,473,550
26	GAS			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing	3,897,881		
32	Transmission	9,353,259		
33	Distribution	73,994,124		
34	Customer Accounts	24,864,298		
35	Customer Service and Informational	1,157,398		
36	Sales	45,419		
37	Administrative and General	28,820,519		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	142,132,898		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and

columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	GAS (Continued)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	1,436,103		
44	Transmission	2,316,946		
45	Distribution	7,409,449		
46	Administrative and General	1,678,125		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	12,840,623		
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 Terminaling and Processing (Total of lines 31 and 43)	5,333,984		
53	Transmission (Lines 32 and 44)	11,670,205		
54	Distribution (Lines 33 and 45)	81,403,573		
55	Customer Accounts (Line 34)	24,864,298		
56	Customer Service and Informational (Line 35)	1,157,398		
57	Sales (Line 36)	45,419		
58	Administrative and General (Lines 37 and 46)	30,498,644		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	154,973,521	(12,670,304)	142,303,217
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	419,003,148	(49,226,381)	369,776,767
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	99,820,262	47,654,522	147,474,784
66	Gas Plant	40,207,666	15,407,728	55,615,394
67	Other	2,684,367	5,752,571	8,436,938
68	TOTAL Construction (Total of lines 65 thru 67)	142,712,295	68,814,821	211,527,116
69	Plant Removal (By Utility Departments)			
70	Electric Plant	7,111,749	2,667,630	9,779,379
71	Gas Plant	2,293,549	2,354,701	4,648,250
72	Other	5,944	12,739	18,683
73	TOTAL Plant Removal (Total of lines 70 thru 72)	9,411,242	5,035,070	14,446,312
74	Other Accounts (Specify):			
69	Labor Billed to Others (143)	673,998	4,321,886	4,995,884
70	Labor Billed to Assoc Companies (146)	3,008,188	1,020,626	4,028,814
71	Stores expense (163)	11,664,879	(11,691,914)	(27,035)
72	Clearing Accounts (184)	18,935,325	(19,127,735)	(192,410)
73	Injuries & Damages (228)	2,797,414	13,213	2,810,627
74	Job Work (416)	2,806,562	792,721	3,599,283
75	Other Income Deductions (426)	897,361	122,687	1,020,048
76	Other Miscellaneous	1,476,280	(74,994)	1,401,286
77	TOTAL Other Accounts	42,260,007	(24,623,510)	17,636,497
78	TOTAL SALARIES AND WAGES	613,386,692	0	613,386,692

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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	157,220,408	102,562,156	259,782,564
389.1 Land	2,785,742	1,331,034	4,116,776
389.2 Right of Way	40,467	21,306	61,773
390.0 Structures & Improvements	92,933,388	74,032,371	166,965,759
390.1 Structures & Improvements - Leased	4,007,047	3,164,795	7,171,842
391.0 Office Furniture & Equipment	7,306,767	6,967,048	14,273,815
391.1 Office Furniture & Equipment - Mass	898,711	856,926	1,755,637
391.2 Computer Equipment	50,833,794	33,161,240	83,995,034
391.3 Computer Equipment - Mass	10,498,373	6,848,575	17,346,948
392.0 Transportation Equipment	10,373,145	9,890,859	20,264,004
393.0 Stores Equipment	131,886	125,755	257,641
393.1 Stores Equipment - Mass	98,053	93,494	191,547
394.0 Tools, Shop & Garage Equipment	3,880,289	3,699,879	7,580,168
394.1 Tools, Shop & Garage Equipment - Mass	1,870,199	1,783,246	3,653,445
395.0 Laboratory Equipment	2,088,454	1,991,354	4,079,808
395.1 Laboratory Equipment - Mass	2,505,245	2,388,767	4,894,012
396.0 Power Operated Equipment	1,682,190	1,603,979	3,286,169
397.0 Communication Equipment	28,932,473	18,219,536	47,152,009
397.1 Communication Equipment - Mass	6,271,020	3,347,783	9,618,803
398.0 Miscellaneous Equipment	1,301,493	1,240,982	2,542,475
398.1 Miscellaneous Equipment - Mass	846,700	807,333	1,654,033
Total	386,505,844	274,138,418	660,644,262
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2009 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages.			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009

COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2009:

Balance at Beginning of Year	381,888,922
Depreciation Accrual for 2009	
Account 403 Electric (A)	18,783,202
Account 404 Electric	46,035
Account 405 Electric	11,079,321
Account 403 Gas (A)	14,055,495
Account 404 Gas	36,361
Account 405 Gas	7,535,130
	<hr/>
Total Depreciation Accrual	51,535,544
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(97,656,748)
Cost of Removal	(1,580,649)
Salvage	794,255
	<hr/>
Total Net Charges	(98,443,142)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	<hr/> 4,221,791 <hr/>
Balance at End of the Year	<hr/> <u>339,203,115</u> <hr/>

Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2009: (B)

Electric	198,798,865
Gas	140,404,250
	<hr/>
Total	<u>339,203,115</u> <hr/>

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, 2008 common utility allocation of original cost by department

(B) Account 403 Gas expenses allocated based on December 31, 2008 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) 04/16/10	Year of Report December 31, 2009	
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	182, 184, 588	137,621
2	22312 Garrison St, Suite 2				
3	Dearborn, MI 48124				
4	Acro Services Corporation/ Absolute	Professional Services	Fee & Expenses	Various	10,349,253
5	39209 W Six Mile RD, Suite 250				
6	Livonia, MI 48152				
7	ABT SBRI	Consulting Services	Fee & Expenses	182	40,800
8	275 7th Avenue, Suite 2700				
9	New York, NY 10001				
10	Aclara Software	Professional Services	Fee & Expenses	184	157,793
11	1311 Business Center Drive				
12	Richmond VA, 23236				
13	Acuren Total	Professional Services	Fee & Expenses	184	58,549
14	277 South Street				
15	Rochester, MI 48307				
16	Administrative Controls	Consulting Services	Fee & Expenses	107	1,012,080
17	525 Avis Drive, Suite 2				
18	Ann Arbor, MI 48108				
19	Advance Security / US Security	Professional Services	Fee & Expenses	506, 539	1,663,951
20	200 Mansell Court 5th Floor				
21	Roswell, Ga 30076				
22	Advizex Technologies	Technical Services	Fee & Expenses	146, 163, 184	2,917,803
23	6480 Rockside Wood BLVD, Suit 190				
24	Independence, OH 44131				
25	AECOM Technical Services of MI	Technical Services	Fee & Expenses	107	193,500
26	555 Glenwood Hills Parkway SE				
27	Grand Rapids, MI 49588				
28	Aetna Behavioral Health	Professional Services	Fee & Expenses	146, 184, 921	113,481
29	P O Box 8500				
30	Philadelphia, Pa 19178				
31	Affiliated Researchers LLC	Professional Services	Fee & Expenses	537	122,097
32	3585 North US-23				
33	Oscoda, MI 48750				
34	AG&E Inc.	Consulting/ Technical Services	Fee & Expenses	107, 542, 543	1,073,554
35	405-A Parkway Drive				
36	Greensboro, NC 2740 1116				
37	AGP & Associates	Professional Advertising Services	Fee & Expenses	930, 909	55,978
38	6105 Jefferson Avenue				
39	Midland, MI 48640				
40	American Hydro Corp	Consulting Services	Fee & Expenses	107	1,697,821
41	P O Box 3628				
42	York, PA 17402				
43	Amerinet Inc	Professional Services	Fee & Expenses	184	312,167
44	1241 S Maple Road				
45	Ann Arbor, MI 48103				
46	Aon Global Risk Consulting	Professional Services	Fee & Expenses	184, 923	77,505
47	22992 Network Place				
48	Chicago, IL 60673				
49	Apcompower Inc	Professional Services	Fee & Expenses	512	925,752
50	P O Box 392				
51	Bath, MI 48808				
52	Approva Corporation	Professional Services	Fee & Expenses	184	86,211
53	1950 Roland Clarke Place				
54	Reston, VA 20191				
55					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
56	Arcadis G&M Inc	Consulting Services	Fee & Expenses	182, 184	1,297,431
57	41511 Eleven Mile Road				
58	Novi, MI 48374				
59	Arcadis of New York	Professional Services	Fee & Expenses	107	29,500
60	6723 Towpath Road				
61	Syracuse, NY 13214				
62	Arunas T Udrys	Professional Services	Fee & Expenses	146, 923	111,478
63	1718 Maunta LN				
64	Jackson, MI 49201				
65	Audu Engineering Consultants	Consulting Engineering Services	Fee & Expenses	107	297,949
66	3659 Alpine NW, Suite 102				
67	Grand Rapids, MI 49321				
68	Aus Consultants Inc	Professional Services	Fee & Expenses	184	167,534
69	155 Gaither DR, Suite A				
70	Mount Laurel, NJ 08054				
71	Autonomy	Professional Services	Fee & Expenses	184	313,668
72	1 Market Plaza Spear, Suite 19 FL				
73	San Francisco, CA 94105				
74	Avi Systems/ Audiovisual INC	Professional Services	Fee & Expenses	163, 184, 935	312,769
75	4575 44th ST, SE, Suite C				
76	Kentwood, MI 49512				
77	AWS Truewind LLC	Consulting Services	Fee & Expenses	107	428,959
78	463 New Kerner Road				
79	Albany, NY 12205				
80	Axon International	Professional Services	Fee & Expenses	184	90,353
81	1805 Drew Street				
82	Clear Water, FL 33765				
83	Axiom Investigative SVC LLC	Professional Services	Fee & Expenses	921	37,547
84	3395 Tuscany DR SE				
85	Grand Rapids, MI 49546				
86	Babcock & Wilcox (Services)	Professional Services	Fee & Expenses	107	1,282,625
87	20 S Vanburen Ave				
88	Barberton, OH 44203				
89	Barr Engineering Company	Consulting/ Technical Services	Fee & Expenses	182	1,148,944
90	8300 Norman Center Drive				
91	Minneapolis, MN 55437 1026				
92	Bentley Systems INC	Professional Services	Fee & Expenses	146, 165, 184	421,622
93	685 Stockton DR				
94	Exton, PA 19341				
95	Beta Machinery Analysis	Advertising Services	Fee & Expenses	107	51,900
96	811 South Mason RD, Ste 165				
97	Katy, TX 77450				
98	BGL Asset Services LLC	Professional Services	Fee & Expenses	887	391,160
99	1611 S Isabella RD				
100	MT Pleasant, MI 48858				
101	Biggs/Gilmore Communication	Consulting Services	Fee & Expenses	184	120,949
102	261 E Kalamazoo Ave, Suite 30				
103	Kalamazoo, MI 49007				
104	Black & Veatch	Engineering Services	Fee & Expenses	107	3,902,124
105	2200 Commonwealth Blvd				
106	Ann Arbor, MI 48105				
107	Boots & Coots Services LLC	Professional Services	Fee & Expenses	107, 818, 834	61,350
108	7908 N Sam Houston PKWY W				
109	Houston, TX 77064				
110	Bowe Bell & Howell M&MT CO	Professional Services	Fee & Expenses	184, 903	383,674
111	3791 S Alston Ave				
112	Durham, NC 27713				
113	Bowne of Chicago Inc	Professional Services	Fee & Expenses	146, 181	138,600
114	75 Remittance Dr Suite 6495				
115	Chicago, IL 60675				
116	BP&R Construction	Consulting Services	Fees & Expenses	107	711,768
117	456 Century Lane				
118	Holland, MI 49423				
119	BP&R Engineering Inc	Engineering Services	Fee & Expenses	107, 184	46,335,713
120	1161 6 Mile Road				
121	Comstock Park, MI 49321				
122	Brand Energy Services	Professional Services	Fee & Expenses	512	43,769
123	12701 Beech Daly Road				
124	Taylor, MI 48180				
125					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
126	Brighton Analytical Inc	Consulting Services	Fee & Expenses	184	83,173
127	2105 Pless Drive				
128	Brighton, MI 48114				
129	Buford Goff & Associates	Engineering Services	Fee & Expenses	184	26,042
130	1331 Elmwood Ave				
131	Columbia, SC 29201				
132	Burgoyne Appraisal Company LLC	Consulting Appraisal Services	Feee & Expenses	107	28,345
133	1722 Cambridge RD				
134	Ann Arbor, MI 48104				
135	Business Objects Americas	Consulting Services	Fee & Expenses	184	36,661
136	3030 Orchard PKWY				
137	San Jose, CA 95134				
138	CA Inc	Professional Services	Fee & Expenses	165, 184	604,187
139	One Computer Plaza				
140	Islandia, NY 11749				
141	Cadmus Group	Consulting Services	Fee & Expenses	182	286,535
142	57 Water Street				
143	Watertown, MA 02472				
144	Cambridge Energy Research Asso	Professional Services	Fee & Expenses	146	124,304
145	555Cambridge Parkway				
146	Cambridge, MA 02142				
147	Capgemini US LLC	Consulting Services	Fee & Expenses	184	611,525
148	623 Fifth Avenue 33RD Floor				
149	New York, NY 10022				
150	Carlson Appraisal Co	Appraisal Services	Fee & Expenses	107	27,310
151	1710 Nottingham RD				
152	Lansing, MI 48911				
153	Cartus Corporation	Professional Services	Fee & Expenses	146, 184, 502, 505, 506, 548, 549, 588, 880, 912, 921, 930	1,547,242
154	40 Apple Ridge Rd				
155	Danbury, CT 06810				
156	CCC Group	Engineering Services	Fee & Expenses	107	294,324
157	5660 Greenwood Plaza BLVD, Ste 445				
158	Greenwood Village, CO 80111				
159	CDW/Berbee Information Network	Professional Services	Fee & Expenses	107, 163, 184, 588	238,424
160	4690 E Fukton DR, BLDG C, Suite 203				
161	Ada, MI 49301				
162	Center For Adv Studies In Business	Professional Services	Fee & Expenses	146, 163, 184, 506, 556, 588, 879, 908, 921, 926, 935	61,164
163	Grainger Hall 975 University				
164	Madison, WI 53706				
165	Century A&E Corporation	Engineering Services	Fee & Expenses	107	980,267
166	168 Louis Campus Promenade NW				
167	Grand Rapids, MI 49503				
168	CFM/VR Tesco LLC	Professional Services	Fee & Expenses	512, 513	131,209
169	1875 Fox Lane				
170	Elgin, IL 60122				
171	CGI Technologies & Solutions	Consulting Services	Fee & Expenses	182	2,038,613
172	1206 Fair Lake Circle				
173	Fairfax, VA 22033				
174	CHE Consulting,	Professional Services	Fee & Expenses	146, 184	130,337
175	1576 Fencorp Drive				
176	Fenton, MO 63026				
177	Citadel Broadcasting	Advertising Services	Fee & Expenses	583	96,032
178	3420 Pine Tree RD				
179	Lansing, MI 48911				
180	Citrix Systems Inc	Professional Services	Fee & Expenses	184	54,724
181	851 West Cypress Creek RD				
182	Fort Lauderdale, FL 33309				
183	Clear Channel Broadcasting	Advertising Services	Fee & Expenses	583	72,836
184	77 Monroe Center, Suite 1000				
185	Grand Rapids, MI 49503				
186	Clearesult Consulting Great Lakes	Professional Services	Fee & Expenses	182	3,492,640
187	4301 Westbank DR				
188	Austin TX 78746				
189	* CMS Energy	Management Services	Fee & Expenses	234, 920	9,242,955
190	One Energy Plaza				
191	Jackson, MI 49201				
192	* CMS Enterprises	Professional Services	Fee & Expenses	184, 186, 228 234, 253, 588, 879, 880, 912, 920, 921, 923	119,086
193	One Energy Plaza				
194	Jackson, MI 49201				
195					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
196	Comm Vault Systems Inc	Professional Services	Fee & Expenses	165	378,619
197	2 Crescent Place				
198	Oceport, NJ 07757				
199	Commonwealth Associates	Consulting Services	Fee & Expenses	107, 184	52,753
200	P O Box 1124				
201	Jackson, MI 49203				
202	Commonwealth Cultural	Technical Services	Fee & Expenses	107	25,783
203	2530 Spring Arbor Road				
204	Jackson, MI 49203				
205	Conklin Benham Ann Arbor Office	Legal Services	Fee & Expenses	228	46,776
206	30700 Telegraph Suite 2580				
207	Bringham Farms, MI 48025				
208	Corpedia Corporation	Professional Services	Fee & Expenses	146	33,662
209	2020 N Central Ave, Suite 1050				
210	Phoenix, AZ 85004				
211	Corporate Vision Concepts	Technical Services	Fee & Expenses	107, 184	159,645
212	20096 76th Street				
213	South Haven, MI 49090				
214	Corptax Inc	Professional Services	Fee & Expenses	146	69,528
215	1751 Lake Cook Road				
216	Deerfields, IL 6005				
217	Covast Corporation	Consulting Services	Fee & Expenses	184	51,075
218	3340 Peachtree RD NE Tower Place Ste				
219	Atlanta, Ga 30326				
220	Credential Check Corp	Consulting Services	Fee & Expenses	146, 184, 500, 506 546, 588, 921	187,688
221	P O Box 4504				
222	Troy, MI 48099				
223	Cumulus Broadcasting	Advertising Services	Fee & Expenses	583	34,000
224	6317 Taylor Drive				
225	Flint, MI 48507				
226	Cyme International	Professional Services	Fee & Expenses	184	32,324
227	145 Roberval STE, 104				
228	ST Bruno Qc Canada J3V3P8				
229	DAP	Professional Services	Fee & Expenses	416, 902, 903	89,003
230	780 Commonweath DR				
231	Warrendale, PA 15086				
232	Davey Resource Group	Consulting Services	Fee & Expenses	184, 583, 593	736,091
233	P O Box 5193				
234	Kent, OH 44240				
235	David A Mikelonis	Professional Services	Fee & Expenses	146, 923	37,464
236	1899 Glen Dr				
237	Jackson, MI 49203				
238	Dell	Professional Services	Fee & Expenses	107, 165, 184 500, 556, 580, 588	638,694
239	One Dell Way				
240	Round Rock, TX 78682				
241	Deloitte Consulting	Consulting Services	Fee & Expenses	146, 182, 184, 903 921, 923	22,949,496
242	600 Renaissance Center				
243	Detroit, MI 48243				
244	Detectent Inc	Consulting Services	Fee & Expenses	903	325,000
245	120 W Grand Ave, Suite 104				
246	Escondido, CA 92025				
247	Devine Tarbell & Assoc/HDR/DTA	Consulting Services	Fee & Expenses	107	491,818
248	970 Baxter BLVD				
249	Portland, ME 04103				
250	Diamond Power Int'l Inc	Professional Services	Fee & Expenses	184, 512	34,384
251	2600 E Main, P O Box 415				
252	Lancaster, Oh 43130				
253	Dick Basu	Professional Services	Fee & Expenses	107, 184, 500 210, 511, 513, 893	51,921
254	2333 White Mountain HWY PO Box 378				
255	N Conway, NH 03860				
256	Digital Inspections A Kema Company	Professional Services	Fee & Expenses	184	81,181
257	804A Buchanan Avenue NW				
258	Corvallis, OR 97330				
259	DJI & Associates	Engineering Services	Fee & Expenses	107, 184	1,069,070
260	2324 Brooklyn Road				
261	Jackson, MI 49203				
262	Doble Engineering	Engineering Services	Fee & Expenses	184, 416, 592	220,237
263	85 Walnut Street				
264	Watertown, MA 02272				
265					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
266	Driesenga & Associates	Engineering	Fee &		
267	455 8th Street, Syute 100	Consulting	Expenses	107	66,480
268	Holland, MI 49423	Services			
269	DSS Corp	Consulting	Fee &		
270	18311 W 10 Mile, Suite 200	Services	Expenses	921	165,447
271	Southfield, MI 48075				
272	Dyonyx LP	Professional	Fee &		
273	1235 N Loop West, Suite 1220	Services	Expenses	107, 588, 893	1,380,584
274	Houston, TX 77008				
275	Elite Engineering Services Inc	Professional	Fee &		
276	437 Fern Ave, Suite C	Engineering	Expenses	107	52,529
277	Jackson, MI 49202	Services			
278	Elster Solutions	Technical/	Fee &		
279	208 South Rogers Lane	Consulting	Expenses	107, 184	34,675
280	Raleigh, NC 27610	Services			
281	Emerson Process Management	Consulting	Fee &		
282	200 Beta Dr	Services	Expenses	107, 184, 513	3,005,399
283	Pittsburgh, Pa 15238				
284	Emeter Corporation	Professional	Fee &		
285	2215 Bridgepoint PKWY	Services	Expenses	184	36,829
286	San Mateo, CA 94404				
287	Energy Market Innovations	Consulting	Fee &		
288	83 Columbia Street, Suite 303	Services	Expenses	182	205,096
289	Seattle, WA 98104				
290	Energy Ventures Analysis Inc	Professional	Fee &		
291	1901 N Moore Street, Suite 1200	Services	Expenses	184, 501	44,000
292	Arlington, VA 22209				
293	Enemex Corporation	Consulting	Fee &		
294	170C Marketplace BLV	Services	Expenses	184	676,796
295	Knoxville, TN 37922				
296	Enger Surveying & Engineering	Consulting	Fee &		
297	805 N Cedar RD	Surveying	Expenses	107, 146, 537, 543, 887	246,835
298	Mason, MI 48854	Services			
299	Envirologic Technologies, Inc.	Professional	Fee &		
300	2960 Interstate Parkway	Consulting	Expenses	107	103,827
301	Kalamazoo, MI 49048	Services			
302	Environmental Consulting & Technology	Technical/	Fee &		
303	220 Bagley Ave, Suite 600	Consulting	Expenses	107	230,279
304	Detroit, MI 48226	Services			
305	Environmental Partners	Consulting	Fee &		
306	305 Hoover BLDV, Suite 200	Services	Expenses	512	39,150
307	Holland, MI 49423				
308	Environmental Solutions	Professional	Fee &		
309	2322 Marshwood DR	Services	Expenses	184, 107	55,698
310	Jackson, MI 49203				
311	Environmental Systems Corp	Professional	Fee &		
312	200 Tech Center Drive	Services	Expenses	500, 502, 506, 510, 512	119,735
313	Knoxville, TN 39912				
314	Envision Telephony	Professional	Fee &		
315	520 Pike Street, Suite 1600	Services	Expenses	184, 417	127,144
316	Seattle, WA 98101				
317	EPRI	Consulting	Fee &		
318	13014 Collections Center Dr	Services	Expenses	184, 511, 588	86,000
319	Chicago, IL 60693				
320	Equifax Information	Professional	Fee &		
321	1550 Peach Street NE	Services	Expenses	417, 879, 903	106,238
322	Atlanta, GA 30309				
323	Ernst & Young LLC	Consulting/	Fee &		
324	8484 Westpark Drive	Audit	Expenses	146, 181	27,050
325	McLean, VA 22102	Services			
326	ERP Resource Inc	Consulting	Fee &		
327	3864 S Creek DR	Services	Expenses	184, 921	332,727
328	Rochester, MI 48306				
329	* ES Services	Professional/	Fee &		
330	212 West Michigan Ave	Engineering	Expenses	184	112,399
331	Jackson, MI 49201	Services			
332	ESC Energysoftwareconsultants.com	Professional	Fee &		
333	123 N Post Oak Lane, Suit 405	Services	Expenses	146, 184	229,474
334	Houston, TX 77026				
335					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
336	ESI International	Professional Services	Fee & Expenses	146, 184, 500, 501	560,863
337	P O Box 3597			502, 546, 851, 870	
338	Boston, MA 02241			903, 921, 935	
339	ESRI Inc	Professional Services	Fee & Expenses	146, 165, 184	422,736
340	880 Blue Gentian RD, Suite 200				
341	ST Paul, MN 55121				
342	Experian Inc	Professional Services	Fee & Expenses	228, 903	61,098
343	Department 1971				
344	Los Angeles, CA 90088				
345	Fidelity Investments	Professional Services	Fee & Expenses	143	37,648
346	300 Puritan Way				
347	Marlborough, MA 01752				
348	Fidelity Investments	Professional Services	Fee & Expenses	143, 146, 184, 242, 926	2,705,505
349	100 Crosby PKWY				
350	Covington, KY 41015				
351	Fishnet Security	Professional Services	Fee & Expenses	107, 184, 588	688,299
352	200 East Big Beaver Road				
353	Troy, MI 48083				
354	Flakt Woods	Technical Services	Fee & Expenses	184	4,123,816
355	1701 Terminal Rd				
356	Niles, MI 49120				
357	Flow-Cal Inc	Consulting Services	Fee & Expenses	184	45,750
358	2222 Bay Area BLVD, Suite 200				
359	Houston, TX 77058				
360	Forrester Research Inc	Technical Services	Fee & Expenses	184	42,275
361	400 Technology Square				
362	Cambridge, MA 02139				
363	Fossil Energy Research	Engineering Services	Fee & Expenses	107, 184, 512	99,771
364	23342 C South Pointe				
365	Laguna Hills, CA 92653				
366	Fraser Trebilcock Davis	Legal Services	Fee & Expenses	184	254,300
367	124 W Allegan, Suite 1000				
368	Lansing , MI 48933				
369	Gartner Group	Professional Services	Fee & Expenses	184	147,850
370	P O Box 911319				
371	Dallas, TX 75391				
372	GMB Architects-Engineers	Engineering Consulting Services	Fee & Expenses	107	42,281
373	85 E 8th Street, Suite 200				
374	Holland, MI 49423				
375	GOA Software	Professional Services	Fee & Expenses	146	75,000
376	123 N Post Oak Lane, Suite 405				
377	Houston, TX 77024				
378	Golf Project Management Inc	Professional Services	Fee & Expenses	107	340,132
379	1776 Park Trail NE				
380	Grand Rapids, MI 49526				
381	Google Inc	Professional Services	Fee & Expenses	184	93,300
382	1600 Ampitheater PKWY				
383	Mountain View, CA 94043				
384	Gourdie Fraser & Associates	Professional/ Consulting/Survey Services	Fee & Expenses	107, 146, 537, 543, 887	132,291
385	124 West State St P O Box 927				
386	Traverse City, MI 498685 0927				
387	Grant McCarthy Group	Professional Services	Fee & Expenses	146	59,831
388	201 Mission St Suite 1350				
389	San Francisco, CA 94105				
390	Great Lakes Barrier Nets	Professional Services	Fee & Expenses	511	86,925
391	712 Abbott Road				
392	East Lansing, MI 48823				
393	Gry Management Consulting	Consulting Services	Fee & Expenses	184, 992	104,258
394	1660 Beckwith Street				
395	Corunna, ON, Canada NON1G0				
396	Haaswerke, LLC	Consulting Services	Fee & Expenses	506	34,957
397	13157 Robin Ridge Road				
398	Charlevoix, MI 49720				
399	Hasselbring Clark	Professional Services	Fee & Expenses	184, 232, 921	32,444
400	P O Box 25006				
401	Lansing , MI 48909				
402	HDR/Cummins & Barnard Inc	Consulting Services	Fee & Expenses	107	3,988,248
403	5405 Data Court Suite 100				
404	Duluth, MN 55802				
405					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
406	Henningson, Durham, Richardson Arch-	Consulting Services	Fee & Expenses	537	83,400
407	One Blue Hill Plaza Fl-12				
408	Pearl River, NY 10965-3104				
409	Hermosa Beach Consulting Group LLC	Consulting Services	Fee & Expenses	184	1,139,419
410	P O Box 326				
411	Hermosa Beach, CA 90254				
412	Hewitt Associates	Actuarial Services	Fee & Expenses	146, 184, 546, 921, 923	670,206
413	100 Half Day Road				
414	Lincolnshire, IL 60015				
415	Hewlett-Packard Co	Consulting Services	Fee & Expenses	146, 165, 184	1,125,438
416	8000 Foothills Blvd				
417	Roseville, CA 95747				
418	Hoelter Research	Consulting Services	Fee & Expenses	501, 921	126,000
419	26773 Greenville				
420	Perrysburg, OH 43551				
421	Holland Cost & Scheduling of NC Inc	Consulting Services	Fee & Expenses	107	253,680
422	2101 Providence Rd				
423	Charlotte, NC 28211				
424	Holland Engineering Inc	Engineering Services	Fee & Expenses	107, 863	1,036,604
425	220 Hoover BLVD, Suite 2				
426	Holland, MI 49423				
427	Honigman Miller Schwartz & Cohn	Professional Services	Fee & Expenses	146, 182, 242, 921	139,322
428	2290 First National BLDG				
429	Detroit, MI 48226				
430	Howden Buffalo	Consulting Services	Fee & Expenses	163, 512	83,479
431	42010 Koppemick, Suite 117				
432	Canton, MI 48187				
433	Hunton & Williams	Professional Services	Fee & Expenses	184, 923	663,785
434	951 East Byrd Street				
435	Richmond VA, 23219				
436	IBIS America LLC	Consulting Services	Fee & Expenses	184	128,235
437	P O Box 241				
438	Reeders, PA 18352				
439	IBM Corporation	Professional Services	Fee & Expenses	146, 165, 184	2,393,126
440	12902 Federal System Park DR				
441	Fairfax, VA 22033				
442	Industrial Defender	Consulting Services	Fee & Expenses	107, 184	30,117
443	21312 30th DR S E, Suite 102				
444	Bothell, WA 98021				
445	Info USA	Professional Services	Fee & Expenses	182	26,689
446	5711 S 86th Circle				
447	Omaha, NE 68127				
448	Ingersoll-Rand	Technical Services	Fee & Expenses	107, 184	773,760
449	12551 Merriman Road				
450	Livonia, MI 48150				
451	Ingersoll-Rand	Technical/ Consulting Services	Fee & Expenses	107	169,011
452	800 B Beaty Street				
453	Davidson, NC 28036				
454	Inguardians Inc	Consulting Services	Fee & Expenses	184	517,376
455	5505 Connecticut Ave NW #313				
456	Washington, DC 20015				
457	Instep Software	Professional Services	Fee & Expenses	556, 583, 851	111,086
458	55 Monroe Street, Suite 2710				
459	Chicago, IL 60603				
460	ISIS Papyrus America Inc	Consulting Services	Fee & Expenses	165, 184	179,889
461	301 Bank Street				
462	Southlake, TX 76092				
463	Itapsys Software Solutions Inc	Consulting Services	Fee & Expenses	184, 923	214,940
464	40 Dickens Road				
465	Spring Arbor, MI 49283				
466	Itron	Professional Services	Fee & Expenses	146, 556	71,863
467	2111 N Molter RD				
468	Liberty, Wa 99019				
469	J&B Software Inc	Professional Services	Fee & Expenses	184, 241, 903	315,482
470	510 Township Line RD Suite 100				
471	Blue Bell, PA 19422				
472	Jacobs & Clevenger	Consulting Services	Fee & Expenses	182, 879, 923	3,127,247
473	401 N Wabash Suite 620				
474	Chicago, IL 60601-1692				
475					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
476	Jan X-Ray Services, Inc.	Technical Consulting	Fee & Expenses	184	2,432,863
477	8500 E. Michigan Ave.				
478	Parma, MI 49269				
479	Jefferson Wells International	Professional Services	Fee & Expenses	146	131,853
480	1000 Town Center, Suite 1000				
481	Southfield, MI 48075				
482	JMW3 LLC	Professional Consulting	Fee & Expenses	146, 184, 901, 921	166,541
483	2410 Heronwood Drive				
484	Bloomfield, MI 48302				
485	Kathleen Spillane	Professional Services	Fee & Expenses	146	94,088
486	14277 Fairway Dr				
487	Chelsea, MI 48118				
488	Kema Consulting Inc	Consulting Services	Fee & Expenses	107, 182, 184	4,281,557
489	67 S Bedford St, Suite 201				
490	Burlington, MA 01803-5177				
491	Kleinschmidt & Associates	Technical/ Consulting Services	Fee & Expenses	107	402,350
492	75 Main Street P O Box 576				
493	Pittsfield, ME 04967				
494	Knoa Software Inc	Professional/ Consulting Services	Fee & Expenses	184	62,500
495	5 Union Square West				
496	New York, NY 10003				
497	KPMG	Audit Services	Fee & Expenses	146, 184, 903, 923, 926	1,245,471
498	Dept. 0970, P O Box 120001				
499	Dallas, TX 75312				
500	L J Ross Associates Inc	Professional Services	Fee & Expenses	903	1,201,147
501	6360 Jackson Suite G, P O Box 2022				
502	Ann Arbor, MI 48106				
503	L Robert Kimball & Associates Inc	Professional Services	Fee & Expenses	107	76,759
504	615 West Highland Avenue				
505	Ebensburg, PA 15931				
506	La Capra Associates	Consulting Services	Fee & Expenses	232	51,090
507	20 Winthrop Square				
508	Boston, MA 02110				
509	Lacey & Jones	Legal Services	Fee & Expenses	228	25,334
510	600 S Adams Reos, Suite 300				
511	Birmingham, MI 48009				
512	Landworks Inc	Consulting Services	Fee & Expenses	184	446,250
513	2600 S Gessner, Suite 420				
514	Houston, TX 77063				
515	Larkin Enterprises Inc	Professional Services	Fee & Expenses	107	823,055
516	17 Carriage Lane				
517	Hampden, ME 49202				
518	LCR Technologies Inc	Consulting Services	Fee & Expenses	184	64,078
519	1104 Sparrow Mill Way				
520	Bel Air, MD 21015				
521	Loadspring Solutions Inc.	Technical Services	Fee & Expenses	184	74,521
522	15 Union Street #401				
523	Lawrence, MA 01840				
524	Loomis Ewert Parsley Davis & Gotting	Legal Services	Fees & Expenses	923	124,973
525	124 W Allegan Ste 700				
526	Lansing, MI 48933				
527	Luse Thermal Technologies LLC	Engineering Services	Fee & Expenses	107	485,580
528	3990 Enterprise Court				
529	Aurora, IL 60504				
530	Mac Consulting LP	Consulting Services	Fee & Expenses	921	134,020
531	1410 Avenue K, Suite 1105B				
532	Plano, TX 75074				
533	MacDonald Broadcasting	Advertising Services	Fee & Expenses	583	29,155
534	600 W Cavanaugh				
535	Lansing, MI 48910				
536	MacDonald Broadcasting	Advertising Services	Fee & Expenses	107, 184, 580, 880	49,573
537	2000 Whittier Street				
538	Saginaw, MI 48605				
539	MacMillan Associates	Consulting Engineering Services	Fee & Expenses	107	260,095
540	714 E Midland Street				
541	Bay City, MI 48706				
542	Market Strategies	Consulting Services	Fee & Expenses	879	94,750
543	20255 Victor Parkway, Suite 400				
544	Livonia, MI 48152				
545					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
546	Mar/Tec				
547	5437 Trager Road P O Box 3331	Consulting	Fee &		
548	Traverse City, MI 49685	Services	Expenses	107, 184	759,383
549	Matrix Technologies				
550	P O Box 8748	Consulting	Fee &		
551	Maumee, OH 43537	Services	Expenses	107	103,659
552	Material Testing Consultants				
553	693 Plymouth NE	Consulting	Fee &		
554	Grand Rapids, MI 49505	Services	Expenses	107,146, 184	76,706
555	Mc Alvey & Associates				
556	120 West Ottawa Street	Consulting	Fee &		
557	Lansing, MI 48933	Services	Expenses	921	36,000
558	Mc Daniel Technical SVS Inc				
559	2009 N Willow Avenue	Professional	Fee &		
560	Broken Arrow, OK 74012	Services	Expenses	107	141,319
561	Mears Group Inc				
562	4500 N Mission	Professional	Fee &		
563	Rosebush, MI 48878	Services	Expenses	887	160,194
564	Measuresoft				
565	13004 Murphy Road	Professional	Fee &		
566	Stafford, TX 77477	Services	Expenses	184	26,295
567	Mechanical Controls & Maint				
568	6540 Diplomat Drive	Technical	Fee &	107, 163, 184	
569	Sterling Heights, MI 48314	Services	Expenses	588, 921, 935	61,938
570	Mechanical Dynamics & Analysis				
571	29 British American BLVD	Professional	Fee &		
572	Latham, NY 12110	Services	Expenses	107, 513	98,380
573	Merjent Inc				
574	Bang Bldg, 6151 St Ave NE, STE 425	Consulting	Fee &		
575	Minneapolis, MN 55413	Services	Expenses	107	113,353
576	Michael T Edwards Attorney				
577	522 W Main St	Legal	Fee &		
578	Gaylord, MI 49735	Services	Expenses	228	49,723
579	Michiana Land Services Inc				
580	1270 Blackhawk Trail	Acquisition	Fee &		
581	Benton Harbor, MI 49022	Services	Expenses	107	44,326
582	Microsoft Corporation				
583	1000 Town Center, Suite 2000	Professional	Fee &		
584	Southfield, MI 48075	Services	Expenses	184	53,680
585	Mid-American Dynamics Inc				
586	4513 Lincoln Ave Ste 200	Technical	Fee &		
587	Lisle, IL 60532	Services	Expenses	107, 542	88,746
588	Mid American Inspection SVCS				
589	1206 Effie Road P O Box 1427	Technical	Fee &		
590	Gaylord, MI 49734	Services	Expenses	184	143,772
591	Midwestern Audit Services				
592	900 Wilshire, Ste. 350	Collection	Fee &		
593	Troy, MI 48084-1694	Services	Expenses	903	1,148,874
594	Miller & Chevalier Chartered				
595	355 Fifteenth St NW, Suite 900	Professional	Fee &		
596	Washington, DC 20005	Services	Expenses	146	30,834
597	Miller Canfield Paddock & Stone				
598	150 West Jefferson, Suite 2500	Legal	Fee &		
599	Detroit, MI 48226	Services	Expenses	184, 923	305,293
600	Mindleaders.com INC				
601	5500 Glendon Court Suite 200	Professional	Fee &		
602	Dublin, OH 43016	Services	Expenses	921	27,000
603	Mineral Labs Incorporated				
604	309 Parkway Drive	Professional	Fee &		
605	Salysville, KY 41465	Services	Expenses	184, 500, 501	58,917
606	Miso (Network)				
607	701 City Center Drive	Professional	Fee &		
608	Caramel, IN 46032	Services	Expenses	184	440,000
609	Miss Dig System				
610	3285 Lapeer RD West	Professional	Fee &		
611	Auburn Hills, MI 48326	Services	Expenses	586, 818, 856, 874	403,195
612	Moody International Inc				
613	24900 Pitkin Road	Professional	Fee &		
614	The Woodlands, TX 77386	Services	Expenses	107	26,882
615					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
616	Moody Investors Services	Professional Services	Fee & Expenses	184, 421, 923	132,000
617	P O Box 102597				
618	Atlanta, GA 30368				
619	Morgan Marketing Partners	Consulting Services	Fee & Expenses	182	45,000
620	6205 Davenport Drive				
621	Madison, Wi 53711				
622	Morrow & Company, Inc.	Professional Services	Fee & Expenses	146	125,130
623	909 Third Avenue, Acctg-20th Floor				
624	New York, NY 10022				
625	MRI Contract Staffing Inc	Technical Services	Fee & Expenses	107	266,265
626	88276 Expedite Way				
627	Chicago, IL 60695				
628	National Energy Foundation	Consulting Services	Fee & Expenses	182, 184	25,000
629	145 S 400 East				
630	Salt Lake City, UT 84111				
631	Nature Resource Technology	Technical Services	Fee & Expenses	107	68,039
632	25713 W Paul Road				
633	Pewaukee, WI 53072				
634	NCO Financial Systems	Collection Services	Fee & Expenses	901, 903	6,895,510
635	One Jackson Square, Suite 650				
636	Jackson, MI 49202				
637	Nelson Trane Company	Professional Services	Fee & Expenses	107, 163, 586 875, 887, 889, 892	174,376
638	5335 Hill 23 Drive				
639	Flint, MI 48507				
640	NEPC, LLC	Consulting Services	Fee & Expenses	146, 926	84,246
641	Box 83261				
642	Woburn, MA 01813				
643	Neptune Technology Group	Technical Services	Fee & Expenses	146, 416	87,730
644	1600 Alabama HWY				
645	Tallassee, AL 36078				
646	Netpixel Inc	Consulting Services	Fee & Expenses	184	72,450
647	103 College RD E				
648	Princeton, NJ 08540				
649	Netscout Systems	Professional Services	Fee & Expenses	165, 184	200,619
650	310 Littleton Road				
651	Westford, MA 01886				
652	New Century Eng & Design	Consulting Technical Services	Fee & Expenses	107, 500, 502, 505 506, 510, 511, 512, 539	159,145
653	3106 Vantage Point Dr				
654	Midland, MI 48640				
655	Newkirk Electric Associates	Technical Services	Fee & Expenses	107,146, 163 184, 545, 875	10,036,041
656	1875 Roberts St				
657	Muskegon, MI 49442				
658	Nicus Software Inc	Consulting Services	Fee & Expenses	146, 184	36,165
659	P O Box 1001				
660	Salem, VA 24153				
661	Nitrosecurity	Professional Services	Fee & Expenses	184	170,894
662	230 Commerce Way, Suite 325				
663	Portsmouth, NH 03801				
664	NTH Consultants LTD	Consulting Technical Services	Fee & Expenses	107, 146	998,685
665	38995 Hills Tech Drive				
666	Farmington Hills, MI 48333				
667	Occupational Athletics Inc	Consulting Services	Fee & Expenses	184, 506, 539 588, 880, 901, 902	1,385,436
668	4309 Linglestown Rd Ste 20				
669	Harrisburg, PA 17112				
670	OCE North America Inc	Professional Services	Fee & Expenses	146, 184	781,503
671	5450 N Cumberland Avenue				
672	Chicago, IL 60656				
673	Oliver Wyman	Professional Services	Fee & Expenses	588	702,068
674	200 Clarendon Street, 12th flr				
675	Boston MA 02116				
676	Open Systems International Inc	Technical Consulting Services	Fee & Expenses	107, 184, 556	395,026
677	3600 Holly Lane North Suite 40				
678	Minneapolis, MN 55447				
679	Opex Corporation	Technical Services	Fee & Expenses	184, 903	310,522
680	305 Commerce Drive				
681	Moorestown, NJ 08057				
682	Oracle USA Inc	Technical Services	Fee & Expenses	184, 165, 556	333,157
683	4500 People Soft PKWY				
684	Pleasanton, CA 94588				
685					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
686	Orbital Technical Solutions	Technical Services	Fee & Expenses	107	214,780
687	2920 Centennial RD				
688	Toledo, OH 43617				
689	Osisoft Inc	Professional Services	Fee & Expenses	184	118,412
690	777 Davis Street, Suite 250				
691	San Leandro, CA 94577				
692	Paradigm Aerospace Corp	Professional Services	Fee & Expenses	583	30,804
693	Box 1117 Mt Pleasant Airport				
694	Mount Pleasant, PA 15666				
695	Patrick Energy services PC	Engineering Services	Fee & Expenses	184	34,597
696	19500 Victor PKWY Suite 300				
697	Livonia, MI 48152				
698	PII North America Inc	Professional Services	Fee & Expenses	863	569,495
699	7105 Business Park Drive				
700	Houston, TX 74041				
701	Power Plant Services	Professional Services	Fee & Expenses	513	416,732
702	3131 Soffel Ave				
703	Melrose Park, IL 60160				
704	Polaris Energy	Survey Services	Fee & Expenses	107	126,772
705	P O Box 83				
706	Jackson, MI 49204				
707	Power Costs Inc	Consulting Professional Services	Fee & Expenses	146, 165, 184, 556	582,159
708	3550 W Robinson, Suite 200				
709	Norman, OK 73072				
710	Powell Land Surveying	Surveying Services	Fee & Expenses	107, 146, 537, 543, 887	69,275
711	12256 N Seymour RD				
712	Montrose, MI 48457				
713	Power Plan Consultants Inc	Consulting Services	Fee & Expenses	146, 165, 921	224,310
714	1600 Parkwood Circle Suite 600				
715	Atlanta, Ga 30339				
716	Power System Engineering Inc	Consulting Services	Fee & Expenses	184	323,884
717	2000M Engel Street Suite 100				
718	Madison, Wi 53713				
719	Practical Transitions LLC	Consulting Services	Fee & Expenses	184	145,000
720	52303 Emmons RD B15				
721	Southbend, IN 46637				
722	Price Waterhouse Cooper LLP	Consulting Services	Fee & Expense	146, 242	3,645,130
723	400 Renaissance Center				
724	Detroit, MI 48243				
725	Project Management Solutions PM Sol	Consulting Services	Fee & Expenses	184	781,407
726	1788 Wilmington Pike				
727	Glenn Mills, Pa 19342				
728	PTS Services	Professional Services	Fee & Expenses	146	72,769
729	20003 Lomond Lane				
730	Tampa, FL 33647				
731	QSA Global Inc/ Radiation Products Div	Professional Services	Fee & Expenses	184	47,424
732	40 North Ave				
733	Burlington, MA 01803				
734	Quality Environmental Containers	Professional Services	Fee & Expenses	184, 416	38,559
735	607 airport Industrial Park RD				
736	Beaver, WV 25813				
737	Quest Software	Professional Services	Fee & Expenses	184	235,554
738	5 Polaris Way				
739	Aliso Viejo, CA 92656				
740	Regent Broadcasting of Grand Rapids	Advertising Services	Fee & Expenses	583	45,539
741	50 Monroe NW, Suite 500				
742	Grand Rapids, MI 49503				
743	Right Now Technologies	Professional Services	Fee & Expenses	184	43,698
744	77 Discovery Drive				
745	Bozeman, MT 49718				
746	Rine Consulting LLC	Consulting Services	Fee & Expenses	184, 921	378,461
747	1019 Licking Creek RD				
748	Big Cove Tannery, PA 17212				
749	RKS Research & Consulting	Consulting Services	Fee & Expenses	182	47,500
750	12 Main Street, Suite 279				
751	Brewster, NY 10509				
752	RMT Inc	Professional Services	Fee & Expenses	107	109,463
753	744 Heartland Trail				
754	Madison, WI 53717				
755					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
756	Rock Interface				
757	4000 Remembrance RD NE, Suite A	Technical	Fee &	107, 154, 163	
758	Grand rapids , MI 49544	Services	Expenses	184, 851, 857	399,287
759	Roose Services Inc				
760	PO Drawer 610	Consulting	Fee &		
761	Kalkaska, MI 49646	Services	Expenses	107	33,100
762	Roscor Corporation				
763	27280 Haggerty Road Suite C2	Consulting	Fee &		
764	Farmington Hills, MI 48333	Services	Expenses	107, 184, 930	44,967
765	Roswell Ward JR				
766	7610 S W Bay Shore DR	Professional	Fee &		
767	Traverse City, MI 49684	Services	Expenses	228	25,869
768	Rowe Inc				
769	540 S Saginaw St Suite 200	Survey	Fee &		
770	Flint, MI 48502	Services	Expenses	107, 146, 537, 543, 887	1,135,542
771	Rowe Professional SVC CO Inc				
772	403 Huron St P O Box 831	Survey	Fee &		
773	Grayling MI 49738	Services	Expenses	107, 146, 537, 543, 887	264,057
774	Roxio				
775	17430 Campbell Road, Suite 226	Professional	Fee &	184, 500, 506, 535	
776	Dallas, TX 75252	Services	Expenses	556, 580, 851, 880	
777	SAP America			901, 903, 921	71,677
778	3999 West Chester Pike	Professional	Fee &		
779	Newtown Square, PA 19073	Services	Expenses	146, 165, 184, 903, 921	3,604,690
780	SAS Institute				
781	SAS Campus Drive	Professional	Fee &		
782	Cary, NC 27513	Services	Expenses	146, 184, 921	58,340
783	Sargent & Lundy				
784	55 East Monroe Street	Professional	Fee &		
785	Chicago, IL 60603	Services	Expenses	107	234,185
786	Secure Banking Solution				
787	4251 FM 2181, Suite 230/220	Professional	Fee &		
788	Corinth, TX 76210	Services	Expenses	184, 417, 501, 903, 921	71,131
789	Shavlik Technologies				
790	2665 Long Lake Road, Suite 400	Professional	Fee &		
791	Rosevill, MN 55113	Services	Expenses	184	31,940
792	Shelton Networks	Technical			
793	8614 Oakside Street	Consulting	Fee &		
794	Portage, MI 49002	Services	Expenses	184	93,062
795	Sheridan Surveying Company				
796	4629 Page Avenue	Survey	Fee &		
797	Michigan Center, MI 49503	Services	Expenses	107, 146, 537, 543, 887	44,562
798	Sidley Austin LLP				
799	One South Dearborn	Legal	Fee &		
800	Chicago, IL 60603	Services	Expenses	146, 921, 923	144,527
801	Siemens Energy	Technical			
802	601 Oakmont LN Suite 180	Engineering	Fee &		
803	Westmont, IL 60559	Services	Expenses	107	12,288,051
804	Siemens Energy				
805	6737 West Washington ST, STE 2110	Professional	Fee &		
806	Milwaukee, WI 53214	Services	Expenses	513	722,166
807	Sigma Technologies				
808	27421 Holiday Lane	Consulting	Fee &		
809	Perrysburg, OH 43551	Services	Expenses	107	1,764,381
810	Sinclair Inc				
811	6415 Arrowhead Way	Consulting	Fee &		
812	Williamsburg, MI 49690	Services	Expenses	921	59,930
813	Skadden Arps Slate Meagher Flom				
814	Four Times Square	Professional	Fee &		
815	New York, NY 10036	Services	Expenses	621, 923	119,217
816	Slover & Loftus				
817	1224 17TH St NW	Professional	Fee &		
818	Washington, DC 52094	Services	Expenses	501	92,733
819	S M & P Utility Resources				
820	13085 Hamilton Crossing, STE 200	Professional	Fee &	584, 585, 586, 587, 596	
821	Carmel, IN 46032	Services	Expenses	874, 887, 892	5,751,709
822	Soil and Materials Engineers				
823	43980 Plymouth Oak BLVD	Consulting	Fee &		
824	Plymouth, MI 48170	Services	Expenses	107	828,496
825					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
826	Solarwinds Worldwide				
827	3711 S Mopac Expressway, BLDG 2	Professional	Fee &		
828	Austin, TX 78746	Services	Expenses	583	34,458
829	Sonic E-Learning				
830	250 Ferrand Drive, Suite 301	Professional	Fee &		
831	Toronto ON M3C 3G8, Canada	Services	Expenses	184	69,320
832	South Bend Medical Foundation				
833	530 N Lafayette Blvd	Professional	Fee &		
834	South Bend, IN 46601	Services	Expenses	926	35,444
835	Spacenet				
836	P O Box 198801	Professional	Fee &		
837	Atlanta, GA 30384	Services	Expenses	538, 539, 544	40,978
838	Spencer Stuart				
839	401 N Michigan Ave STE 2600	Consulting	Fee &		
840	Chicago, IL 60611	Services	Expenses	146	100,853
841	SPI Innovations Solutions Plus Inc				
842	9364 W Freeland RD	Technical	Fee &		
843	Freeland, MI 48623	Services	Expenses	184	917,243
844	Spicer Group Inc	Consulting			
845	230 S Washington Ave	Technical	Fee &		
846	Saginaw MI 48605	Services	Expenses	107, 887	219,957
847	Sponseller Group Inc				
848	1600 Timberwolf Dr	Engineering	Fee &		
849	Holland, OH 43528	Services	Expenses	107	118,042
850	Square D-Schneider Electric				
851	1960 Reasearch Drive, Suite 100	Professional	Fee &		
852	Troy, MI 48038	Services	Expenses	184	43,943
853	Standard & Poors Corporation				
854	2542 Collection Center Drive	Professional	Fee &		
855	Chicago, IL 60693	Services	Expenses	146, 923	177,500
856	Stanton Cathodic Survey				
857	6417 Sugar Creek Drive South	Survey	Fee &		
858	Mobile, AL 36695	Services	Expenses	856	29,031
859	Star Crane & Hoist Co				
860	11340 54th Avenue	Technical	Fee &		
861	Allendale, MI 49401	Services	Expenses	511	267,326
862	Stepaka Solutions LLC				
863	144 Ferguson RD	Consulting	Fee &		
864	Manchester, CT 06040	Services	Expenses	184, 921, 923	803,899
865	Steven I Simon & Associates				
866	2005 Palmer Ave #105	Consulting	Fee &	184, 814, 861, 870	
867	Larchmont, NY 10538	Services	Expenses	870, 885, 901, 902, 903	109,496
868	STS Consultants				
869	7402 Westshire Drive Suite 100	Consulting/	Fee &		
870	Lansing, MI 48917	Engineering	Expenses	107, 182, 184	110,170
871	Sullivan Ward Asher & Patton				
872	25800 Northwestern Hwy, Box 22	Legal	Fee &		
873	Southfield, MI 48037	Services	Expenses	228	79,485
874	Summit Blue Consulting LLC				
875	1722 14th Street, Suite 230	Consulting	Fee &		
876	Boulder, CO 80302	Services	Expenses	182, 184	346,375
877	Sungard Availability SVCS LP				
878	680 E Swedesford Road	Professional	Fee &		
879	Wayne, PA 19087	Services	Expenses	184	184,506
880	Sungard Investor Accounting				
881	P O Box 98648	Professional	Fee &		
882	Chicago, IL 60693	Services	Expenses	146	133,833
883	Sunview Software				
884	10210 Highland Manor Dr, Suite 275	Consulting	Fee &		
885	Tampa, FL 33610	Services	Expenses	184	110,375
886	Superior Environmental				
887	1128 Franklin St	Consulting	Fee &		
888	Mame, MI 49435	Services	Expenses	107	31,549
889	Sutherland Leadership Strategies				
890	7 West Square Lake Road	Consulting	Fee &		
891	Bloomfield, MI 48302	Services	Expenses	184	35,530
892	TC Technology/Tadpole Cartesia				
893	2231 Faraday AVE, Suite 140	Professional	Fee &		
894	Carlsbad, CA 92008	Services	Expenses	184	81,500
895					

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
896	Tech Environmental Inc	Consulting Services	Fee & Expenses	107	41,400
897	303 Wyman ST, STE 295				
898	Waltham, MA 02451				
899	Techstaff of Eastern Michigan	Consulting Services	Fee & Expenses	556	102,341
900	2217 Packard RD, Suite 17				
901	Ann Arbor, MI 48104				
902	Telvant Miner & Miner	Consulting Services	Fee & Expenses	165, 184	1,057,392
903	4701 Royal Vista Circle				
904	Fort Collins, CO 80528				
905	TG Advisers	Technical Services	Fee & Expenses	513	205,762
906	300 Walker Way				
907	Newark, DC 19711				
908	The David Group	Professional Advertising Services	Fee & Expenses	146, 184, 416, 417 500, 548, 903, 921	25,776
909	P O Box 72080				
910	Cleveland, OH 44192				
911	The Edelson Group	Consulting Services	Fee & Expenses	921	65,000
912	5721 Leblanc				
913	Ann Arbor, MI 48103				
914	The Learning Center	Technical Consulting Services	Fee & Expenses	184, 930	44,820
915	2750 South State Street				
916	Ann Arbor, MI 48104				
917	The Rehmann Group, Jackson Office	Audit Services	Fee & Expenses	146, 184	58,400
918	675 Robinson RD				
919	Jackson, MI 49204				
920	Thomson Financial Corp Group	Professional Services	Fee & Expenses	146	63,181
921	195 Broadway, 7th Floor				
922	New York, NY 10007				
923	Thomson Reuters (Healthcare) Inc	Professional Services	Fee & Expenses	923	66,950
924	P O Box 71716				
925	Chicago, IL 60694				
926	Time Management	Professional Services	Fee & Expenses	107	125,819
927	W23256815 Millbrook Circle				
928	Big Bend, WI 53103				
929	Tom Allen Enterprises Inc	Consulting Services	Fee & Expenses	926	82,615
930	720 East 8th Street Suite 4				
931	Holland, MI 49423				
932	Toshiba International Corp	Consulting Services	Fee & Expenses	107	350,000
933	8169 Southpark Circle				
934	Littleton, CO 80120				
935	TQS Research Inc	Consulting Services	Fee & Expenses	921	80,950
936	2660 Holcomb Bridge Rd #208				
937	Alpharetta, GA 30022				
938	Track Star International	Professional Services	Fee & Expenses	184	63,013
939	8382 Seneca Turnpike				
940	New Hartford, NY 13413				
941	Trax Corporation	Consulting Services	Fee & Expenses	500, 506, 510, 512	32,103
942	5061 Fort Avenue				
943	Lynchburg, VA 24502				
944	Trinovis Software	Professional Services	Fee & Expenses	184	44,730
945	1480-1482 Cambridge ST #2				
946	Cambridge, MA 02139				
947	TSK Consulting LLC	Professional Services	Fee & Expenses	107	150,091
948	104 Main Street				
949	Eaton Rapids, MI 48827				
950	UBA Fire Inc	Professional Services	Fee & Expenses	228	37,732
951	PO Box 6565				
952	Harrisburg, PA 17112				
953	Unisys Corporation	Technical Services	Fee & Expenses	903	49,530
954	2290 Science Parkway				
955	Okemos, MI 48864				
956	URS Corporation Great Lakes	Consulting Services	Fee & Expenses	107	116,290
957	3950 Sparks Dr SE				
958	Grand Rapids, MI 49546				
959	Valley Oak Systems Inc	Consulting Services	Fee & Expenses	146, 921	83,288
960	5000 Executive PKWY				
961	San Ramon, CA 94583				
962	Ventyx Energy LLC	Professional Services	Fee & Expenses	146, 184 501, 556, 851	273,917
963	3301 Windy Ridge PKWY				
964	Atlanta, GA 30339				
965					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
966	Ventyx			107, 146, 184	
967	P O Box 934340	Professional	Fee &	416, 500, 506, 535	
968	Atlanta, GA 31193	Services	Expenses	580, 880, 903, 921	578,472
969	Verizon Network, Intergration Group				
970	100 E Royal Lane, Suite 300	Professional	Fee &		
971	Irving, Tx 75039	Services	Expenses	165, 417	851,837
972	Vertalka & Vertalka				
973	114 Edgemont BLVD	Appraisal	Fee &		
974	Lansing, MI 48917	Services	Expenses	107	30,900
975	Warner Norcross & Judd				
976	2000 Town Center, Suite 2700	Legal	Fee &		
977	Southfield, MI 48075	Services	Expenses	228, 921	34,287
978	Watson Wyatt & Company				
979	One North Plaza, Suite 500	Consulting	Fee &		
980	Southfield, MI 48034	Services	Expenses	146, 184, 923	385,023
981	West Information Publishing				
982	P O Box 6187	Professional	Fee &		
983	Carol Stream, IL 60197	Services	Expenses	146, 228	88,063
984	White Pine Land Co Inc				
985	4110 Copper Ridge DR Suite 255	Consulting	Fee &		
986	Traverse City, MI 49684	Services	Expenses	107, 184	1,198,974
987	William A Kibbe & Assoc Inc				
988	1475 S Washington Ave	Engineering	Fee &		
989	Saginaw, MI 48601	Services	Expenses	107	415,860
990	Williams & Work				
991	431 Park Village Dr Suite L	Consulting/	Fee &		
992	Knoxville, TN 37923	Survey	Expenses	107, 146, 537, 543, 887	39,242
993	Wood Group Power OPS West Inc				
994	12600 Deerfield PKWY, Suite 315	Management	Fee &		
995	Alpharetta, GA 30004	Services	Expenses	165, 549	12,894,170
996	Wood Group Power/Pratt & Whitney				
997	1460 Blue Hills Avenue	Technical	Fee &		
998	Bloomfield, CT 06002	Consulting	Expenses	553	29,019
999	Worley Parsons of Michigan Inc				
1000	2675 Morgantown RD	Consulting	Fee &		
1001	Reading, PA 19607	Services	Expenses	107	12,843,095
1002	WSI Corp				
1003	400 Minuteman RD	Professional	Fee &		
1004	Andover, MA 01810	Services	Expenses	184, 506, 537, 556 580, 583, 818, 850	68,228
1005	Xinify Technologies Inc				
1006	111 Deerwood RD Suite 180	Consulting	Fee &		
1007	San Ramon, CA 94583	Services	Expenses	184	270,638
1008	Xtensible Solutions Inc				
1009	6312 S Fiddlers Green Circle Suite 210E	Consulting	Fee &		
1010	Greenwood Village, CO 80111	Services	Expenses	184	893,882
1011	3E Co Environmental Ecological & Eng				
1012	1905 Aston Avenue, Suite 100	Consulting	Fee &		
1013	Aartsbad, CA 92008	Services	Expenses	146	39,000
1014					
1015					
1016					
1017					
1018					
1019					
1020					
1021					
1022					
1023					
1024					
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1035					277,034,597

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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)	9,108
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	642,684
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	191,146
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	27,631
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	953,021
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	25,395
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	17,712
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)	10,742
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	123,363
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	41,070
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	423,231
14	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	30,753
15	EnerBank USA	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	10,063
16	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	104,753
17	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
18	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
19	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	145,840
20	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	
21	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					2,756,512

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
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	81	146	32,945	42,134	Full Cost	1
419	1	146	104	105	Full Cost	2
419	6,877	146,184	2,296,560	2,946,121	Full Cost	3
419	1,493	146	464,772	657,411	Full Cost	4
419	158	146	24,015	51,804	Full Cost	5
419	8,190	146	3,149,422	4,110,633	Full Cost	6
419	252	146	98,469	124,116	Full Cost	7
419	882	146	366,642	385,236	Full Cost	8
	-	146	18,649	18,649	Full Cost	9
419	685	146	240,344	251,771	Full Cost	10
419	2,750	146	1,070,150	1,196,263	Full Cost	11
419	199	146	48,827	90,096	Full Cost	12
419	1,996	146	563,056	988,283	Full Cost	13
419	1,479	146	501,768	534,000	Full Cost	14
419		146	494,273	504,336	Full Cost	15
419	673	146	163,669	269,095	Full Cost	16
419		146	(74,043)	(74,043)	Full Cost	17
419		146	8,591	8,591	Full Cost	18
419	854	146	279,070	425,764	Full Cost	19
419	1	146	318	319	Full Cost	20
			3,926	3,926	Full Cost	21
						22
					Full Cost	23
					Full Cost	24
					Full Cost	25
						26
						27
						28
						29
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						44
	26,571		9,751,527	12,534,610		

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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	9,384,843
2			Restricted Stock		
3					
4	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services,	879,912,923	75,354
5			Datamart O&M,		
6					
7	CMS Land Company	CMS Capital Sub, 100%	Leasing Services	506	5,361
8					
9	ES Services Company	Consumers Sub, 100%	Engineering Services		
10					
11	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	17,529,274
12					
13	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	18,563,596
14					
15	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	41,927,321
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					87,485,749

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009			
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)								
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				7. In column (j) report the total.				
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)				
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.		
416	100,676	146,181	14,698	9,399,541	Full Cost	1		
							2	
							3	
				228	8,759	84,113	Full Cost	4
							5	
							6	
						5,361	Full Cost	7
							8	
						100,676	Full Cost	9
							10	
						17,529,274	Full Cost	11
							12	
						18,563,596	Full Cost	13
							14	
						41,927,321	Full Cost	15
					16			
					17			
					18			
					19			
					20			
					21			
					22			
					23			
					24			
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					28			
					29			
	100,676		23,457	87,609,882		30		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0
2	Generation (Excluding Station Use):			minus line 17)	
3	Steam	17,281,094	19	Transmission by others losses	0
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	37,727,226
5	Hydro-Conventional	466,371	21	DISPOSITION OF ENERGY	
6	Hydro-Pumped Storage	740,323	22	Sales to Ultimate Consumers	
7	Other	553,332		(Including Interdepartmental Sales)	33,114,933
8	LESS Energy for Pumping	1,053,356	23	Requirements Sales for Resale	
9	Net Generation (Total of lines 3 thru 8)	17,987,764		(See instruction 4, page 311.)	292,467
10	Purchases	19,739,462	24	Non-Requirements Sales For Resale	
11	Power Exchanges:			(See instruction 4, page 311.)	1,311,852
12	Received		25	Energy furnished without charge	
13	Delivered		26	Energy used by the company (Electric	
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	13,997
15	Transmission for other (Wheeling)		27	Total Energy Losses	2,993,977
16	Received		28	TOTAL (Enter total of lines 22 thru	
17	Delivered			27) (MUST equal line 20)	37,727,226

MONTHLY PEAKS AND OUTPUT

- | | |
|---|---|
| <p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the</p> | <p>amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p> |
|---|---|

NAME of SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	3,351,522	95,640	5635	15	1900
30	February	3,090,198	111,274	5474	4	2000
31	March	3,101,101	125,692	5328	2	2000
32	April	2,896,509	142,308	4798	7	900
33	May	2,877,055	94,360	4899	27	1200
34	June	3,246,147	149,366	7440	24	1700
35	July	3,243,672	122,671	6033	28	1500
36	August	3,451,657	92,704	6598	10	1700
37	September	3,149,722	151,973	5348	14	1700
38	October	3,159,185	180,349	4811	26	1900
39	November	2,946,242	94,729	5164	30	1900
40	December	3,214,216	45,611	5750	15	1900
41	TOTAL	37,727,226	1,406,677			

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
401	38,39,40	d,e,f	October, November and December Peak Load data are estimates.		

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, 2009	
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: 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		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	622		322			
7	Plant hours connected to load	8760		8639			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		320			
10	When limited by condenser water	615		312			
11	Average number of employees	140		110			
12	Net generation, exclusive of plant use-KWh	3,303,072,100		1,733,113,500			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	84,336,839		31,990,876			
15	Equipments costs	384,528,041		150,487,604			
16	Asset Retirement Costs	-		-			
17	Total cost	470,814,568		182,591,771			
18	Cost per KW of Installed capacity (line 5)	703.6325		584.2937			
19	Production Expenses: Oper., Supv., & Engr.	2,667,733		1,285,423			
20	Fuel	90,368,223		47,133,631			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,004,465		2,179,633			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,054,269		1,685,143			
26	Misc. steam (or nuclear) power expenses	1,389,323		1,116,062			
27	Rents	-		-			
28	Allowances	148,620		84,819			
29	Maintenance Supervision and Engineering	1,435,937		659,648			
30	Maintenance of structures	1,075,000		676,869			
31	Maintenance of boiler (or reactor) plant	9,441,220		5,346,977			
32	Maintenance of electric plant	5,681,308		1,939,558			
33	Maintenance of Misc. steam (or nuclear) plant	713,863		375,013			
34	Total Production Expenses	116,979,961		62,482,776			
35	Expenses per net KWh	0.0354		0.0361			
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	1686471	16258		950829	170389	
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)	19540117	5838000		18669354	1023000	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	54.709	77.981		44.062	8.147	
41	Avg. cost of fuel per unit burned	51.653	77.981		45.692	8.147	
42	Avg. cost of fuel burned per million Btu	2.643	13.358		2.447	7.964	
43	Avg. cost of fuel burned per KWh net gen.	0.026	0		0.025	0	
44	Avg. Btu per KWh net generation	10005.000	0.000		10343.000	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, 2009
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)									
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.					functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.				
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.					12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.				
Plant Name: Whiting (d)			Plant Name: Karn 1 & 2 (e)			Plant Name: Karn 3 & 4 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1952			1959			1975			3
1953			1961			1977			4
345.31			544.00			1402.25			5
325			522			1214			6
8588			8407			912			7
0			0			0			8
328			515			1276			9
328			515			1276			10
109			127			80			11
1,713,405,200			2,743,142,000			26,393,000			12
474,999			178,947			50,886			13
26,744,855			57,187,547			35,750,565			14
122,335,298			414,925,200			253,143,139			15
-			-			-			16
149,555,152			472,291,694			288,944,590			17
433.1040			868.1833			206.0578			18
2,088,931			2,313,671			1,819,667			19
50,475,995			80,557,674			11,962,636			20
-			-			-			21
2,370,800			1,997,999			1,238,998			22
-			-			-			23
-			-			-			24
761,936			1,869,384			1,169,187			25
1,437,235			1,173,057			1,014,166			26
-			-			-			27
53,031			33,359			5,685			28
1,626,930			1,339,924			1,341,364			29
632,607			1,141,256			1,125,669			30
3,897,604			7,184,745			1,500,473			31
6,220,887			2,741,107			639,627			32
146,103			157,581			162,270			33
69,712,059			100,509,757			21,979,742			34
0.0407			0.0366			0.8328			35
Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
									37
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		
1017083	10311		1422816	17983	30092	565213	104982		38
18119329	5880000		18779733	5796000	1025000	995502	6225204		39
50.334	76.852		57.719	79.330	12.416	11.659	26.853		40
47.000	76.852		54.073	79.330	12.416	11.659	46.49		41
2.594	13.070		2.849	13.687	12.114	11.712	7.468		42
0.028	0		0.028	0	0	0.250	0.185		43
10791.000	0		9790.000	0	0	21319.000	24762.000		44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock 7 & 8 (b)		Plant Name: BCCobb 1-3 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1955		1948			
4	Year last unit was installed	1958		1950			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	312.50		207.00			
6	Net Peak Demand on Plant-MW (60 minutes)	292		0			
7	Plant hours connected to load	8754		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	310		0			
10	When limited by condenser water	310		0			
11	Average number of employees	123		0			
12	Net generation, exclusive of plant use-KWh	1,869,429,000		-			
13	Cost of plant: Land and Land Rights	144,060		-			
14	Structures and Improvements	29,174,698		593,769			
15	Equipments costs	132,550,126		24,942,854			
16	Asset Retirement Costs	-		-			
17	Total cost	161,868,884		25,536,623			
18	Cost per KW of Installed capacity (line 5)	517.9804		123.3653			
19	Production Expenses: Oper., Supv., & Engr.	2,088,843		127,025			
20	Fuel	45,995,223		112			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	1,778,632		389,674			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	1,649,868		312,232			
26	Misc. steam (or nuclear) power expenses	1,138,171		124,746			
27	Rents	-		-			
28	Allowances	104,790		-			
29	Maintenance Supervision and Engineering	1,339,915		100,280			
30	Maintenance of structures	1,109,221		120,126			
31	Maintenance of boiler (or reactor) plant	3,478,237		259,934			
32	Maintenance of electric plant	992,064		55,338			
33	Maintenance of Misc. steam (or nuclear) plant	224,850		68,255			
34	Total Production Expenses	59,899,814		1,557,722			
35	Expenses per net KWh	0.0320		0			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Gas			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Mcf			
38	Quantity (units) of fuel burned	934488	3544	121372			
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)	19856561	5770276	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	48.736	81.119	10.451			
41	Avg. cost of fuel per unit burned	47.609	81.119	10.451			
42	Avg. cost of fuel burned per million Btu	2.398	14.058	10.451			
43	Avg. cost of fuel burned per KWh net gen.	0.024	0	0			
44	Avg. Btu per KWh net generation	10002	0	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, 2009
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Campbell 3 (Total) (d)	Plant Name: Campbell 3 (CECo) (e)	Plant Name _____ (f)	Line No.
Steam	Steam		1
Conventional	Conventional		2
1980	1980		3
1980	1980		4
916.76	855.43		5
842	786		6
8204	8204		7
0	0		8
835	779		9
825	770		10
146	0		11
6,334,932,000	5,892,538,900		12
1,748,580	1,748,580		13
200,919,118	205,292,480		14
831,246,115	841,538,328		15
-	-		16
1,033,913,813	1,048,579,388		17
1,127.7911	1,225.7922		18
-	2,644,928		19
-	115,192,487		20
-	-		21
-	2,095,121		22
-	-		23
-	-		24
-	1,377,323		25
-	1,504,546		26
-	-		27
-	114,289		28
-	1,623,036		29
-	840,244		30
-	5,999,631		31
-	858,548		32
-	313,579		33
-	132,563,732		34
0	0.0225		35
	Coal	Oil	
	Tons	Barrels	
	3244939	9532	
	17889157	5838000	
	34.362	76.926	
	34.507	76.926	
	1.929	13.177	
	0.019	0	
	9861.000	0	

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock (b)		Plant Name: Thetford (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1968		1970			
4	Year last unit was installed	1969		1971			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	18.59		222.07			
6	Net Peak Demand on Plant-MW (60 minutes)	16		172			
7	Plant hours connected to load	39		127			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	17		233			
10	When limited by condenser water	17		233			
11	Average number of employees	0		6			
12	Net generation, exclusive of plant use-KWh	284,500		1,624,540			
13	Cost of plant: Land and Land Rights	-		126,315			
14	Structures and Improvements	4,512		322,483			
15	Equipments costs	1,608,844		25,751,385			
16	Asset Retirement Costs	-		-			
17	Total cost	1,613,356		26,200,183			
18	Cost per KW of Installed capacity (line 5)	86.7862		117.9816			
19	Production Expenses: Oper., Supv., & Engr.	45,776		45,776			
20	Fuel	17,749		417,988			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	5,339		213,840			
26	Misc. steam (or nuclear) power expenses	-		318			
27	Rents	-		-			
28	Allowances	-		299			
29	Maintenance Supervision and Engineering	45,776		45,776			
30	Maintenance of structures	8,215		33,824			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	136,207		486,416			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	259,062		1,244,237			
35	Expenses per net KWh	0.9106		0.7659			
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	4061		48237			
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)	1022655		999523			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	4.370		8.665			
41	Avg. cost of fuel per unit burned	4.370		8.665			
42	Avg. cost of fuel burned per million Btu	4.273		8.669			
43	Avg. cost of fuel burned per KWh net gen.	0.062		0.257			
44	Avg. Btu per KWh net generation	14598.000		29679.000			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Whiting (d)	Plant Name: Morrow (e)	Plant Name: Gaylord (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1968	1966	3
1968	1969	1968	4
18.59	36.00	82.59	5
17	33	71	6
23	57	947	7
0	0	0	8
17	34	68	9
17	34	68	10
0	0	6	11
110,000	652,500	25,325,000	12
-	-	14,936	13
93,572	12,154	256,330	14
1,642,907	3,459,610	6,887,760	15
-	-	-	16
1,736,479	3,471,764	7,159,026	17
93.4093	96.4379	86.6815	18
45,776	34,346	34,834	19
37,837	99,416	4,564,232	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
6,767	58,685	101,564	25
-	-	-	26
-	-	-	27
-	-	-	28
45,885	34,346	34,346	29
22,620	4,795	4,795	30
-	-	-	31
153,792	116,945	120,152	32
-	-	-	33
312,677	348,533	4,859,923	34
2.6425	0.5342	0.1919	35
Oil	Gas	Gas	36
			37
Barrels	Mcf	Mcf	
347	11157	432224	38
5839249	1018195	1000000	39
108.910	8.911	10.477	40
108.910	8.911	10.477	41
18.651	8.751	10.477	42
0.344	0.152	0.179	43
18445.000	17410.000	17067.000	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Straits (b)		Plant Name: Campbell (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1969		1968			
4	Year last unit was installed	1969		1968			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	20.00		18.59			
6	Net Peak Demand on Plant-MW (60 minutes)	24		15			
7	Plant hours connected to load	493		7			
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	8,554,300		65,100			
13	Cost of plant: Land and Land Rights	4,694		-			
14	Structures and Improvements	50,816		33,688			
15	Equipments costs	2,096,895		1,715,939			
16	Asset Retirement Costs	-		-			
17	Total cost	2,152,405		1,749,627			
18	Cost per KW of Installed capacity (line 5)	107.6203		94.1166			
19	Production Expenses: Oper., Supv., & Engr.	34,346		34,346			
20	Fuel	1,358,224		13,224			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	12,698		15,401			
26	Misc. steam (or nuclear) power expenses	-		-			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	34,345		34,346			
30	Maintenance of structures	4,949		4,795			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	93,242		109,779			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	1,537,804		211,891			
35	Expenses per net KWh	0.1798		3.2549			
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	143498		163			
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		5841874			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	9.741		81.310			
41	Avg. cost of fuel per unit burned	9.741		81.310			
42	Avg. cost of fuel burned per million Btu	9.741		13.920			
43	Avg. cost of fuel burned per KWh net gen.	0.163		0.203			
44	Avg. Btu per KWh net generation	16775.000		14593.000			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Zeeland (d)	Plant Name _____ (e)	Plant Name _____ (f)	Line No.
Gas Turbine/Steam			1
Outdoor			2
2001			3
2002			4
968.15			5
933			6
1780			7
0			8
935			9
935			10
2			11
516,702,000			12
1,372,614			13
612,611			14
352,149,149			15
-			16
354,134,374			17
365.7846			18
49,467			19
24,472,161			20
-			21
-			22
-			23
-			24
235,315			25
3,792,807			26
-			27
1,197			28
43,455			29
293,133			30
-			31
3,286,047			32
-			33
32,173,582			34
0.0623			35
Gas			36
			37
Mcf			38
4537908			39
1019465			40
5.393			41
5.393			42
5.290			43
0.047			44
8953.000			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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, 2009
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 \$1,686,485		
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,299,772		
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,900,832		
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$3,752,256		
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$492,006		
402	28	b,c	Expenses from Account 509		
403	28	d,e,f	Expenses from Account 509		
403.1	1	d	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2009.		
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,362,179		
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$1,781,975		
402.1	28	b	Expenses from Account 509		
402.2	28	c	Expenses from Account 509		
403.1	28	e	Expenses from Account 509		
402-403.3	34	a-f	The expenses for these plants were adjusted to include an allocation of support costs to the plant units.		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2009
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.		3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.	
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No. 2599 Plant name: HODENPYL (c)
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional
3	Year originally constructed	1931	1925
4	Year last unit was installed	1931	1925
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19.00
6	Net peak demand on plant-megawatts (60 minutes)	32	10
7	Plant hours connected to load	7,086	8,759
8	Net plant capability (in megawatts)		
9	(a) under the most favorable oper. conditions	34	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	113,170,500	50,306,300
13	Cost of plant:		
14	Land and Land Rights	328,677	40,221
15	Structures and Improvements	761,165	604,379
16	Reservoirs, Dams, and Waterways	5,618,871	5,221,429
17	Equipment costs	7,672,593	1,938,333
18	Roads, railroads, and bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,381,306	7,804,362
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	456.2597	410.7559
22	Production Expenses:		
23	Operation Supervision and Engineering	69,229	72,754
24	Water for power	0	0
25	Hydraulic Expenses	78,145	83,063
26	Electric Expenses	101,128	142,568
27	Misc. Hydraulic Power Generation Expenses	69,696	43,847
28	Rents	0	0
29	Maintenance Supervision and Engineering	37,073	39,358
30	Maintenance of Structures	42,261	9,806
31	Maintenance of Reservoirs, Dams and Waterways	180,732	181,520
32	Maintenance of Electric Plant	95,442	94,633
33	Maintenance of Misc. Hydraulic Plant	9,161	28,677
34	Total Production Expenses (Total lines 23 thru 33)	682,867	696,226
35	Expenses per net KWh	0.0060	0.0138

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, 2009
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
13			6
8,760			7
			8
21			9
5			10
7			11
62,872,000			12
			13
4,380			14
675,742			15
4,930,360			16
2,271,266			17
0			18
0			19
7,881,748	0	0	20
392.1268			21
			22
72,743			23
0			24
270,425			25
127,638			26
82,897			27
0			28
39,347			29
22,307			30
36,270			31
94,640			32
37,185			33
783,452	0	0	34
0.0125			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, 2009
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FOOTNOTE DATA

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2009
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)	1,851	
6	Plant Hours Connected to Load While Generating	3,737	
7	Net Plant Capability (In megawatts)	1,872	
8	Average Number of Employees	40	
9	Generation Exclusive of Plant Use-KWh	2,086,604,000	
10	Energy Used for Plumbing-KWh	2,943,468,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(856,864,000)	
12	Cost of Plant		
13	Land and Land Rights	4,549,194	
14	Structures and Improvements	37,536,055	
15	Reservoirs, Dams and Waterways	212,287,756	
16	Water Wheels, Turbines, and Generators	90,543,780	
17	Accessory Electric Equipment	16,419,234	
18	Miscellaneous Powerplant Equipment	4,100,983	
19	Roads, Railroads, and Bridges	3,398,331	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	368,835,333	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	186.3746	
23	Production Expenses		
24	Operation Supervision and Engineering		
25	Water for Power		
26	Pumped Storage Expenses		
27	Electric Expenses		
28	Miscellaneous Pumped Storage Power Generation Expenses		
29	Rents		
30	Maintenance Supervision and Engineering		
31	Maintenance of Structures		
32	Maintenance of Reservoirs, Dams, and Waterways		
33	Maintenance of Electric Plant		
34	Maintenance of Miscellaneous Pumped Storage Plant		
35	Production Exp. Before Pumping Exp. (Total of lines 24 thru 34)		
36	Pumping Expenses		
37	Total Production Expenses (Enter Total of lines 35 and 36)		
38	Expenses per KWh (Enter result of line 37 ÷ line 9)		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2009
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
944			5
			6
955			7
			8
740,323,000			9
1,053,356,000			10
(313,033,000)	0	0	11
			12
2,291,111			13
17,780,866			14
96,799,271			15
44,518,568			16
7,347,107			17
1,966,958			18
1,535,548			19
			20
172,239,429	0	0	21
170.7031			22
			23
128,803			24
800,423			25
1,155,837			26
591,561			27
245,284			28
6,342			29
347,554			30
159,916			31
994,246			32
1,893,528			33
618,853			34
6,942,347	0	0	35
23,750,492			36
30,692,839	0	0	37
0.0415			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, 2009
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, 2009.		
409	35	c	The expense was adjusted to include an allocation of support costs to the plant unit.		

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2009			
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	Footo - FPC #2436	1918	9.00	9.6	30,946,000	4,514,404
3	Cooke - FPC #2450	1911	9.00	7.0	26,967,000	3,492,103
4	Five Channels - FPC #2453	1912	6.00	7.5	24,797,000	3,881,999
5	Loud - FPC #2449	1913	4.00	4.8	18,745,000	3,306,849
6	Alcona - FPC #2447	1924	8.00	7.9	27,227,000	3,881,694
7	Mio - FPC #2448	1916	4.96	4.2	14,240,000	3,439,409
8	Croton - FPC #2468	1907	8.85	8.2	43,085,000	9,265,270
9	Rogers - FPC #2451	1906	6.76	7.6	27,837,000	6,091,663
10	Webber - FPC #2566	1907	4.30	3.1	14,206,000	7,966,066
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	1.8	11,974,000	2,145,797
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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, 2009			
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403. 4. If net peak demand for 60 minutes if not available, give that which is available, specifying period. 5. If any plant is equipped with combinations of		steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
501,600	262,527		177,781			1
388,011	474,369		174,740			2
647,000	358,630		254,413			3
826,712	288,672		122,647			4
485,212	281,235		225,306			5
693,429	290,396		168,254			6
1,046,923	504,527		189,457			7
901,134	322,012		506,822			8
1,852,574	306,818		141,142			9
841,489	218,262		259,361			10
						11
						12
						13
						14
						15
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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, 2009
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FOOTNOTE DATA

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
GENERATING MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service from Service, Sold, or Leased to Others During Year 1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	Cobb 1-3	Removed from service		207.0		4/3/2009	
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Hardy 3	Plant Upgrade	11.5	2006	06/2009		
9							
10							
11							
12							
13							
14							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15							
16							
17							
18							
19							
20							
21							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22							
23							
24							
25							
26							
27							
28							

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
STEAM ELECTRIC GENERATING PLANTS							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 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. 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. 6. Designate any plant or equipment owned, not			
Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2							
3							
4			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
5			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
6							
7	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
8							
9							
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							
17			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
18			1-1975	Crude & Residual Oil & Natural Gas	2,250	955/955	4,625
19			1-1977	Crude, Residual & Natural Gas	2,250	955/955	4,625
20							
21							
22							
23	J C Weadock	Essexville	1-1955	Coal-Pulverized	2,300	1050/1000	1,050
24							
25			1-1958	Coal-Pulverized	2,300	1050/1000	1,050
26	J R Whiting	Near Erie	1-1952	Coal-Pulverized	1,650	1000/1000	690
27							
28							
29			1-1953	Coal-Pulverized	1,650	1000/1000	850
30	Zeeland	Zeeland	1-2002	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) 04/16/10		Year of Report December 31, 2009		
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
<p>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</p> <p style="text-align: right;">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.</p>												
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						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	NAME PLATE Rating in Kw		Hydrogen Pressure (Designate air cooled generators) Min. Max.		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
					At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)						
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0	1,540.2	1
					97.4+	132.5	25.0	45.0	0.85	16.0		2
												3
												4
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		5
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0		6
												7
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		8
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		9
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		10
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		11
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		12
												13
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		14
					108.8	136	25.0	45.0	0.85			15
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		16
					108.8	136	25.0	45.0	0.85			17
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		18
												19
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	1,946.30	20
												21
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		22
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	312.6	23
												24
												25
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		26
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		27
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	345.5	28
												29
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0	590.8	30
												31
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												32
												33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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. These units have been in moth balled status with FERC as of April 3, 2009</p>		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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	Tippy	Manistee County, Dickson Township	Manistee	Attended*	Vert F	1918	57.5'
7					Vert F	1918	57.5'
8					Vert F	1918	57.5'
9							
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35							
36							
37		*Part-time attendance					

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009		
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) (q)	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	11.52	1		3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1	19	5
62'	120	12,000	1925	7.5	3	60	9.5	1		6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20	8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		10
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009		
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 2009 of 578.93'.</p>							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009			
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)	Fre- quency 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) 04/16/10		Year of Report December 31, 2009	
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	6	1,978.80
2					329.8 MW		
3					0.85 Power Factor		
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) 04/16/10		Year of Report December 31, 2009	
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							
6	Morrow	Comstock	Gas-Turbine	1968	Open	Direct Connected	
7			Gas-Turbine	1969	Open	Direct Connected	
8							
9	Weadock	Essexville	Gas-Turbine	1968	Open	Direct Connected	
10							
11	Whiting	Near Erie	Gas-Turbine	1968	Open	Direct Connected	
12							
13	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected	
14							
15	Thetford	North of Flint	Gas-Turbine	1970	Open	Direct Connected	
16			Gas-Turbine	1971	Open	Direct Connected	
17							
18	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected	
19							
20							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009					
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
<p>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.</p> <p>5. Designate any plant or portion thereof leased to another company and give name of lessee, date and</p> <p>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 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.</p>								
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	20	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) 04/16/10		Year of Report December 31, 2009	
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	ACME - ACME TWP	High Voltage Distribution	140	46	7.2		
4	AGNEW - GRAND HAVEN TWP	Distrib Unattended	46	8.32			
5	ALABAMA - SWAN CREEK TWP	Distrib Unattended	46	8.32			
6	ALAMO - ALAMO TWP	Distrib Unattended	46	24.9			
7	ALBER - BATTLE CREEK TWP	Distrib Unattended	46	8.32			
8	ALBER - BATTLE CREEK TWP	Distrib Unattended	46	8.32			
9	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	138	46			
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	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4	24.9			
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46	12.47			
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138	24.9			
16	ALDRICH - FLINT	Distrib Unattended	46	8.32			
17	ALGER - MOFFITT TWP	Distrib Unattended	138	24.9			
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	138	46	4.8		
19	ALLENDALE - ALLENDALE TWP	Distrib Unattended	46	8.32			
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138	46	4.8		
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138	46	4.8		
22	ALPINE - ALPINE TWP	Distrib Unattended	138	12.47			
23	ALPINE - ALPINE TWP	Distrib Unattended	138	12.47			
24	ALTO - LOWELL TWP	Distrib Unattended	46	8.32			
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138	46	4.8		
26	AMBER - MARQUETTE TWP	HV Distrib Unattended	138	46	4.8		
27	ANGELL - ACME TWP	Distrib Unattended	46	12.47			
28	ANTRIM - ELK RAPIDS TWP	Distrib Unattended	46	12.47			
29	APPLE - EGELSTON TWP	Distrib Unattended	46	12.47			
30	APPLE - EGELSTON TWP	Distrib Unattended	46	8.32			
31	APPLETON - BIG RAPIDS TWP	Distrib Unattended	46	12.47			
32	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47			
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47			
34	ARTHUR - WRIGHT TWP	Distrib Unattended	138	12.47			
35	ASHLEY - ELBA TWP	Distrib Unattended	46	8.32			
36	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32			
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32			
38	ASYLUM - FLINT	Distrib Unattended	46	13.8			
39	ATHENS - ATHENS TWP	Distrib Unattended	46	8.32			
40	ATHERTON - BURTON TWP	Distrib Unattended	46	8.32			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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SUBSTATIONS (Continued)

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	1					1
13	1					2
50	1					3
13	1					4
6	1					5
13	1					6
13	2					7
						8
13	1					9
2	4					10
						11
						12
						13
5	1					14
10	1					15
13	1					16
13	1					17
30	1					18
6	1					19
50	1					20
30	1					21
25	2					22
						23
13	1					24
90	2					25
						26
3	1					27
6	1					28
13	1					29
6	1					30
13	1					31
4	2					32
						33
10	1					34
3	1					35
13	2					36
						37
20	1					38
6	1					39
13	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2009
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
41	ATLAS - ATLAS TWP	Distrib Unattended	46	8.32	
42	ATWATER - TEXAS TWP	Distrib Unattended	46	8.32	
43	ATWATER - TEXAS TWP	Distrib Unattended	46	24.9	
44	AU GRES - SIMS TWP	Distrib Unattended	46	12	
45	AU GRES - SIMS TWP	Distrib Unattended	46	12	
46	AUBURN - WILLIAMS TWP	Distrib Unattended	46	8.32	
47	AUGUSTA - ROSS TWP	Distrib Unattended	46	8.32	
48	AUSTIN - PORTAGE TWP	Distrib Unattended	46	8.32	
49	BACKUS - BACKUS TWP	Distrib Unattended	138	24.9	
50	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
51	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
52	BAILEY - CASNOVIA TWP	Distrib Unattended	46	8.32	
53	BALCOM - READING	Distrib Unattended	46	8.32	
54	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46	8.32	
55	BALLENGER - FLINT	Distrib Unattended	46	8.32	
56	BALLENGER - FLINT	Distrib Unattended	46	8.32	
57	BALZER - ONONDAGA TWP	Distrib Unattended	46	24.9	
58	BARD ROAD - SAGE TWP	HV Distrib Unattended	138	46	4.8
59	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
60	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
61	BARNUM CREEK - NEWTON	Distrib Unattended	138	8.32	
62	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	4.8
63	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	7.2
64	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	138	46	4.8
65	BASS LAKE - RIVERTON TWP	Distrib Unattended	46	8.32	
66	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138	46	4.8
67	BATES - WHITE WATER TWP	Distrib Unattended	46	12.47	
68	BATH - BATH TWP	Distrib Unattended	46	8.32	
69	BATTEESE - HENRIETTA TWP	Distrib Unattended	46	24.9	
70	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
71	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
72	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
73	BAY HARBOR - RESORT TWP	Distrib Unattended	46	12.47	
74	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
75	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
76	BAYBERRY - BYRON TWP	Distrib Unattended	138	12.47	
77	BEADLE - EMMET TWP	Distrib Unattended	46	8.32	
78	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	46	4.8
79	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
80	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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	
25	2					42	
						43	
5	2					44	
						45	
10	1					46	
6	1					47	
13	1					48	
13	1					49	
25	2					50	
						51	
3	1					52	
3	1					53	
6	1					54	
23	2					55	
						56	
5	1					57	
30	1					58	
25	2					59	
						60	
20	1					61	
88	2					62	
						63	
40	1					64	
3	1					65	
40	1					66	
13	1					67	
6	1					68	
13	1					69	
13	1					70	
6	1					71	
13	1					72	
6	1					73	
60	2					74	
						75	
20	1					76	
6	1					77	
280	5					78	
						79	
						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, 2009	
		(2) [] A Resubmission	04/16/10		
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 Distrib Unattended	138	46	4.8
82	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
83	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46	12.47	
84	BEAVER - BEAVER TWP	Distrib Unattended	46	8.32	
85	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138	46	4.8
86	BEAVERTON - TOBACCO TWP	Distrib Unattended	46	8.32	
87	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
88	BECKER - EGELSTON TWP	Distrib Unattended	138	12.47	
89	BEDFORD - BEDFORD TWP	Distrib Unattended	46	8.32	
90	BEECH NUT - FILLMORE TWP	Distrib Unattended	46	12.47	
91	BEECHER - MADISON TWP	HV Distrib Unattended	46	12.47	
92	BEECHER - MADISON TWP	HV Distrib Unattended	46	8.32	
93	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
94	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
95	BEERS - GAINES TWP	Distrib Unattended	46	8.32	
96	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138	46	7.2
97	BEHNKE - COLDWATER TWP	Distrib Unattended	46	8.32	
98	BELDING - EUREKA TWP	Distrib Unattended	46	8.32	
99	BELKNAP - OVERISEL TWP	Distrib Unattended	46	8.32	
100	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138	24.9	
101	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46	8.32	
102	BELLAIRE - KEARNEY TWP	Distrib Unattended	46	12.47	
103	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46	5.04	
104	BELSAY - BURTON TWP	Distrib Unattended	46	8.32	
105	BENNETT - MERIDIAN TWP	Distrib Unattended	46	8.32	
106	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138	24.9	
107	BENTHEIM - OVERISEL TWP	Distrib Unattended	46	8.32	
108	BENTHEIM - OVERISEL TWP	Distrib Unattended	46	8.32	
109	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	4.8
110	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	7.2
111	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46	8.32	
112	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
113	BIL MAR - OLIVE TWP	Distrib Unattended	138	8.32	
114	BILLWOOD - WINDSOR TWP	Distrib Unattended	46	8.32	
115	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138	46	4.8
116	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
117	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
118	BISHOP - FLINT	Distrib Unattended	46	8.32	
119	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46	8.32	
120	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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)		
						81	
						82	
7	1					83	
6	1					84	
30	1					85	
6	1					86	
5	1					87	
20	1					88	
6	1					89	
7	1					90	
233	4					91	
						92	
						93	
						94	
20	1					95	
38	1					96	
6	1					97	
13	1					98	
3	1					99	
10	1					100	
13	1					101	
8	1					102	
6	1					103	
13	1					104	
20	1					105	
13	1					106	
4	2					107	
						108	
200	2					109	
						110	
3	1					111	
13	1					112	
20	1					113	
5	1					114	
100	1					115	
9	2					116	
						117	
14	1					118	
3	1					119	
3	1					120	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2009
		(2) [] A Resubmission	04/16/10		
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 Distrib Unattended	138	46	4.8
122	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	46	7.2
123	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	12.47	
124	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	14.4	
125	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	26.19	
126	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
127	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
128	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
129	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	4.8
130	BLINTON - GRAND BLANC TWP	Distrib Unattended	25		
131	BLINTON - GRAND BLANC TWP	Distrib Unattended	25		
132	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
133	BLUE WATER - BINGHAM TWP	Distrib Unattended	138	24.9	
134	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138	8.32	
135	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
136	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
137	BOMAN - FLUSHING TWP	Distrib Unattended	46	8.32	
138	BOON ROAD - HARING TWP	Distrib Unattended	46	8.32	
139	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46	12.47	
140	BOSTON SQUARE - 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	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
144	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46	8.32	
145	BRADFORD - LEE TWP	Distrib Unattended	46	8.32	
146	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	46	8.32	
147	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46	24.9	
148	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
149	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
150	BRICKER - OTISCO TWP	Distrib Unattended	138	24.9	
151	BRICKYARD - HOLTON TWP	Distrib Unattended	138	46	7.2
152	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
153	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
154	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46	8.32	
155	BRISTOL - SAGINAW	Distrib Unattended	46	8.32	
156	BROADMOOR - PARIS TWP	Distrib Unattended	138	46	4.8
157	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	
158	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	
159	BROADWAY - FRUITPORT TWP	Distrib Unattended	46	12.47	
160	BROADWAY - FRUITPORT 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) 04/16/10		Year of Report December 31, 2009	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
90	3	1				121	
						122	
						123	
40	2					124	
						125	
160	4					126	
						127	
						128	
						129	
60	2					130	
						131	
10	1					132	
20	1					133	
13	1					134	
88	2					135	
						136	
13	1					137	
13	1					138	
25	2					139	
						140	
10	1					141	
13	2					142	
						143	
3	1					144	
6	1					145	
6	1					146	
13	1					147	
80	2					148	
						149	
14	1					150	
50	1	151					
13	2	152					
		153					
13	1	154					
13	1	155					
225	3	156					
		157					
		158					
25	2	159					
		160					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
161	BROGAN - BALTIMORE TWP	Distrib Unattended	46	8.32	
162	BRONSON - BRONSON	Distrib Unattended	46	8.32	
163	BRONSON - BRONSON	Distrib Unattended	46	8.32	
164	BROOKLYN - NORVELL TWP	Distrib Unattended	46	8.32	
165	BROUGHWELL - RIVES TWP	Distrib Unattended	138	24.9	
166	BRYE ROAD - AMBER TWP	Distrib Unattended	46	24.9	
167	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138	46	7.2
168	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	4.8
169	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46	8.32	
170	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	4.8
171	BURLINGAME - WYOMING TWP	Distrib Unattended	46	13.09	
172	BURLINGAME - WYOMING TWP	Distrib Unattended	46	12.47	
173	BURLINGAME - WYOMING TWP	Distrib Unattended	46	12.47	
174	BURR OAK - BURR OAK TWP	Distrib Unattended	46	24.9	
175	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
176	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
177	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46	24.9	
178	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138	24.9	
179	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
180	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
181	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	8.32	
182	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	24.9	
183	CADMUS - MADISON TWP	Distrib Unattended	46	12.47	
184	CALCIUM - MUSKEGON	Distrib Unattended	46	12.47	
185	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138	12.47	
186	CALHOUN - ALBION	HV Distrib Unattended	138	46	11.5
187	CALKINS - FLINT	Distrib Unattended	46	8.32	
188	CALKINS - FLINT	Distrib Unattended	46	8.32	
189	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
190	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
191	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
192	CAMDEN - CAMDEN TWP	Distrib Unattended	46	8.32	
193	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138	24.9	
194	CANNON - CANNON TWP	HV Distrib Unattended	138	46	4.8
195	CANNONSBURG - CANNON TWP	Distrib Unattended	46	8.32	
196	CARROLL - BLACKMAN TWP	Distrib Unattended	46	8.32	
197	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	
198	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	
199	CARSON CITY - BLOOMER TWP	Distrib Unattended	46	8.32	
200	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46	24.9	

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SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
3	1					161	
6	2					162	
						163	
13	1					164	
13	1					165	
13	1					166	
100	1					167	
90	3					168	
						169	
						170	
13	1					171	
13	2					172	
						173	
6	1					174	
13	1					175	
6	1					176	
13	1					177	
13	1					178	
25	2					179	
						180	
20	1					181	
6	1					182	
13	1					183	
6	1					184	
20	1					185	
50	1					186	
25	2					187	
						188	
40	2					189	
						190	
6	1					191	
6	1					192	
13	1					193	
40	1					194	
6	1					195	
13	1					196	
9	2					197	
						198	
6	1					199	
13	1					200	

Name of Respondent		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
201	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
202	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
203	CASCO - CASCO TWP	Distrib Unattended	46	8.32	
204	CASINO - CHIPPEWA TWP	Distrib Unattended	46	8.32	
205	CASS ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
206	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46	24.9	
207	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138	24.9	
208	CELLASTO - MARSHALL TWP	Distrib Unattended	46	24.9	
209	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138	46	4.8
210	CENTER ROAD - BURTON TWP	Distrib Unattended	46	8.32	
211	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46	12.47	
212	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46	24.9	
213	CERESCO - MARSHALL TWP	Distrib Unattended	46	8.32	
214	CERTAINTIED - JACKSON TWP	Distrib Unattended	46	8.32	
215	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46	12.47	
216	CHAPIN - CHAPIN TWP	Distrib Unattended	46	8.32	
217	CHARLOTTE - EATON TWP	Distrib Unattended	46	8.72	
218	CHASE - CHASE TWP	HV Distrib Unattended	138	46	2.4
219	CHASE - CHASE TWP	HV Distrib Unattended	138	46	2.4
220	CHASE - CHASE TWP	HV Distrib Unattended	138	46	2.4
221	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46	8.32	
222	CHEBOYGAN - BENTON TWP	Distrib Unattended	46	12.47	
223	CHEBOYGAN - BENTON TWP	Distrib Unattended	46	12.47	
224	CHEESMAN - PINE RIVER	Distrib Unattended	138	8.32	
225	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46	8.32	
226	CHERRY - GREEN LAKE TWP	Distrib Unattended	46	12.47	
227	CHESANING - CHESANING TWP	Distrib Unattended	46	8.32	
228	CHESTER - CHESTER TWP	Distrib Unattended	46	8.32	
229	CHEYENNE - SAGINAW	Distrib Unattended	46	8.32	
230	CHEYENNE - SAGINAW	Distrib Unattended	46	8.32	
231	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138	13.09	
232	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138	46	7.2
233	CLARE - GRANT TWP	Distrib Unattended	138	24.9	
234	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138	46	4.8
235	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138	46	4.8
236	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46	8.32	
237	CLAY - GRAND RAPIDS	Distrib Unattended	46	8.32	
238	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46	24.9	
239	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138	46	4.8
240	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138	46	4.8

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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)		
27	2					201	
6	1					202	
13	1					203	
20	1					204	
6	1					205	
20	1					206	
7	1					207	
40	1					208	
13	1					209	
6	1					210	
13	1					211	
3	1					212	
6	1					213	
20	1					214	
3	1					215	
20	1					216	
18	3					217	
						218	
						219	
						220	
13	1					221	
13	1					222	
3	1					223	
13	1					224	
3	1					225	
6	1					226	
13	1					227	
3	1					228	
40	2					229	
						230	
20	1					231	
50	1					232	
14	1					233	
200	2					234	
						235	
5	1					236	
20	1					237	
5	1					238	
30	1					239	
80	1					240	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)	December 31, 2009	
		(2) [] A Resubmis	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
241	CLIMAX - CHARLESTON TWP	Distrib Unattended	46	8.32	
242	CLIO - VIENNA TWP	Distrib Unattended	46	8.32	
243	CLIO - VIENNA TWP	Distrib Unattended	46	8.32	
244	CLUB - DALTON TWP	Distrib Unattended	138	12.47	
245	CLYDE ROAD - IONIA TWP	Distrib Unattended	46	24.9	
246	COBB PLANT - MUSKEGON	Generation & HV Distrib Attended	138	46	2.4
247	COBB PLANT - MUSKEGON	Generation & HV Distrib Attended	138	46	2.4
248	COCHRAN - EATON TWP	Distrib Unattended	138	24.9	
249	COGGINS - FRASER TWP	Distrib Unattended	46	8.32	
250	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46	12.47	
251	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138	46	4.8
252	COLEMAN - WARREN TWP	Distrib Unattended	46	8.32	
253	COLLEGE PARK - MADISON TWP	Distrib Unattended	46	12.47	
254	COLON - COLON TWP	Distrib Unattended	46	8.32	
255	COLONY FARM - KALAMAZOO	Distrib Unattended	138	24.9	
256	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45	8.72	
257	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46	8.32	
258	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46	8.32	
259	CONCORD - CONCORD TWP	Distrib Unattended	46	8.32	
260	CONKLIN PARK - CROTON TWP	Distrib Unattended	46	8.32	
261	CONVIS - CONVIS TWP	Distrib Unattended	138	24.9	
262	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46	13.8	
263	COOKE DAM - OSCODA TWP	Distrib Unattended	46	2.4	
264	COOKE DAM - OSCODA TWP	Distrib Unattended	5	2.4	
265	COOKE DAM - OSCODA TWP	Distrib Unattended	5	2.4	
266	COOKE DAM - OSCODA TWP	Distrib Unattended	4	2.4	
267	COOKE DAM - OSCODA TWP	Distrib Unattended	4	2.4	
268	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
269	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
270	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
271	COOPER - COOPER TWP	Distrib Unattended	46	8.32	
272	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46	8.32	
273	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138	46	4.8
274	CORUNNA - CALEDONIA TWP	Distrib Unattended	46	8.32	
275	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138	24.9	
276	COURT STREET - BURTON TWP	Distrib Unattended	46	8.32	
277	COWAN LAKE - CANNON TWP	Distrib Unattended	138	24.9	
278	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138	12.47	
279	CRANBROOK - EMMETT TWP	DistriB Unattended	46	24.94	
280	CRAWFORD - UNION TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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	
13	1					242	
6	1					243	
12	1					244	
13	1					245	
200	2					246	
						247	
13	1					248	
6	1					249	
20	1					250	
30	1					251	
13	1					252	
20	1					253	
6	1					254	
13	1					255	
13	1					256	
14	2					257	
						258	
6	1					259	
6	1					260	
13	1					261	
13	1					262	
10	1					263	
1	4					264	
						265	
						266	
						267	
13	1					268	
9	2					269	
						270	
6	1					271	
13	1					272	
80	1					273	
13	1					274	
10	1					275	
20	1					276	
13	1					277	
20	1					278	
13	1					279	
13	1					280	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
281	CROTON - CROTON TWP	HV Distrib Unattended	138	46	4.8
282	CRYSTAL - CRYSTAL TWP	Distrib Unattended	46	8.32	
283	CURTIS - EDENVILLE TWP	Distrib Unattended	46	8.32	
284	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
285	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
286	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46	8.32	
287	DAVENPORT - SAGINAW	Distrib Unattended	46	8.32	
288	DAVID - PORTLAND	HV Distrib Unattended	138	46	7.2
289	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
290	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
291	DEAN ROAD - TYRONE TWP	Distrib Unattended	138	24.9	
292	DEER LAKE - HAYES TWP	Distrib Unattended	46	8.32	
293	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
294	DEJA - DAY TWP	HV Distrib Unattended	138	46	4.8
295	DELANEY - BURTON TWP	HV Distrib Unattended	138	46	4.8
296	DELHI - LANSING TWP	HV Distrib Unattended	138	46	4.8
297	DELHI - LANSING TWP	HV Distrib Unattended	138	46	4.8
298	DELTON - BARRY TWP	Distrib Unattended	46	8.32	
299	DERBY - STANTON TWP	Distrib Unattended	138	8.32	
300	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
301	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
302	DEWITT - DEWITT TWP	Distrib Unattended	46	8.32	
303	DEWITT - DEWITT TWP	Distrib Unattended	46	8.32	
304	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	24.9	
305	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
306	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
307	DIMONDALE - WINDSOR TWP	Distrib Unattended	46	8.32	
308	DIVISION - BYRON TWP	Distrib Unattended	46	12.47	
309	DIXIE - MT MORRIS TWP	Distrib Unattended	46	8.32	
310	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
311	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
312	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46	12.47	
313	DORR CORNERS - DORR TWP	Distrib Unattended	138	8.32	
314	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
315	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
316	DOWLING - HUDSON TWP	HV Distrib Unattended	138	46	4.8
317	DRAKE ROAD - OSHTIMO TWP	Distrib Unattended	138	8.32	
318	DRAKE ROAD - OSHTIMO TWP	Distrib Unattended	138	8.32	
319	DUCK LAKE - CLARENCE TWP	Distrib Unattended	46	8.32	
320	DUFFIELD - CLAYTON TWP	Distrib Unattended	138	24.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
40	1					281
3	1					282
13	1					283
25	2					284
						285
7	1					286
13	1					287
50	1					288
25	2					289
						290
30	1					291
5	1					292
3	1					293
30	1					294
100	1					295
80	2					296
						297
6	1					298
13	1					299
40	2					300
						301
25	2					302
						303
13	1					304
3	1					305
6	1					306
13	1					307
13	1					308
13	1					309
25	2					310
						311
6	1					312
13	1					313
200	2					314
						315
50	1					316
40	2					317
						318
3	1					319
13	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, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
321	DUNBAR - MONROE	Distrib Unattended	46	12.47	
322	DUNHAM - FLUSHING TWP	Distrib Unattended	46	8.32	
323	DUQUITE - LINCOLN TWP	Distrib Unattended	138	24.9	
324	DURAND - VERNON TWP	Distrib Unattended	46	8.32	
325	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
326	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
327	EAST BAY - EAST BAY TWP	Distrib Unattended	46	12.47	
328	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
329	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
330	EAST GRANT - GRANT TWP	Distrib Unattended	46	8.32	
331	EAST JACKSON - LEONI TWP	Distrib Unattended	46	8.32	
332	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46	12.47	
333	EAST LAKE - STRONACH TWP	Distrib Unattended	46	12.47	
334	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
335	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138	24.9	
336	EASTLAWN - MIDLAND TWP	Distrib Unattended	46	8.32	
337	EASTON - EASTON TWP	Distrib Unattended	138	24.9	
338	EASTWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
339	EDDY - SAGINAW	Distrib Unattended	46	8.32	
340	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138	46	4.8
341	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46	2.4	
342	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
343	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
344	EDMORE - HOME TWP	Distrib Unattended	46	12	
345	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46	24.9	
346	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46	24.9	
347	ELLIS - FRUITPORT TWP	Distrib Unattended	138	12.47	
348	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
349	ELLSWORTH - WALKER TWP	Distrib Unattended	46	7.2	
350	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
351	ELM STREET - EMMET	HV Distrib Unattended	138	8.32	
352	ELM STREET - EMMET	HV Distrib Unattended	46	8.32	
353	ELM STREET - EMMET	HV Distrib Unattended	138	46	4.8
354	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138	46	13.8
355	ELSIE - DUPLAIN TWP	Distrib Unattended	46	8.32	
356	EMERALD - KALAMAZOO	Distrib Unattended	46	8.32	
357	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138	46	4.8
358	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138	24.9	
359	ENSLEY - ENSLEY TWP	Distrib Unattended	46	8.32	
360	ERIE - ERIE TWP	Distrib Unattended	46	12.47	

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SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
13	1					321	
13	1					322	
13	1					323	
13	1					324	
40	2					325	
						326	
13	1					327	
13	2					328	
						329	
3	1					330	
6	1					331	
13	1					332	
6	1					333	
20	1					334	
13	1					335	
13	1					336	
20	1					337	
13	1					338	
13	1					339	
20	1					340	
7	1					341	
2	2					342	
						343	
6	1					344	
6	1					345	
6	1					346	
20	1					347	
40	2					348	
						349	
20	1					350	
98	3					351	
						352	
						353	
50	1					354	
6	1					355	
13	1					356	
40	1					357	
13	1					358	
6	1					359	
6	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) 04/16/10	December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
161	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46	8.32	4.8
162	EUREKA - EUREKA TWP	HV Distrib Unattended	138	46	
163	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
164	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
165	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	4.8
166	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	
167	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
168	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
169	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138	46	4.8
170	FARRINGTON - CHASE TWP	Distrib Unattended	46	8.32	
171	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
172	FENNVILLE - CLYDE TWP	Distrib Unattended	46	8.32	
173	FENTON - FENTON TWP	Distrib Unattended	46	8.32	4.8
174	FERGUSON - SUMMIT TWP	Distrib Unattended	46	8.32	
175	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	4.8
176	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46	24.9	
177	FILLMORE - BLENDON TWP	Distrib Unattended	138	12.47	4.8
178	FINDLEY - BUENA VISTA	Distrib Unattended	46	8.32	
179	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46	8.32	4.8
180	FITZNER - EUREKA	Distribution	138	24.9	
181	FIVE CHANNELS - OSCODA TWP	Generation & HV Distrib Unattended	46	2.4	4.8
182	FLUSHING - FLUSHING TWP	Distrib Unattended	46	8.32	
183	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	4.8
184	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	
185	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	4.8
186	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	
187	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	4.8
188	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	
189	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	4.8
190	FORDYCE - UNION TWP	Distrib Unattended	46	8.32	
191	FOREMAN - VERGENNES TWP	Distrib Unattended	46	8.72	4.8
192	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	
193	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	4.8
194	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
195	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	4.8
196	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
197	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	8.32	4.8
198	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	13.8	
199	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	4.16	4.8
200	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	46	

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SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
13	1					161	
50	1					162	
25	2					163	
						164	
40	2					165	
						166	
4	2					167	
						168	
30	1					169	
2	1					170	
38	1					171	
13	1					172	
14	1					173	
13	1					174	
13	1					175	
6	1					176	
13	1					177	
13	1					178	
6	1					179	
20	1					180	
6	1					181	
13	1					182	
5	2					183	
						184	
11	5					185	
						186	
						187	
						188	
						189	
13	1					190	
6	1					191	
60	2					192	
						193	
2	3					194	
						195	
						196	
38	3					197	
						198	
						199	
240	4					200	

Name of Respondent		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
401	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	46	4.8
402	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	
403	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	
404	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
405	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
406	FOX FARM - FILER TWP	Distrib Unattended	46	12.47	
407	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
408	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.72	
409	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
410	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
411	FREELAND - TITTABAWASSEE TWP	Distrib Unattended	46	8.32	
412	FREEPORT - IRVING TWP	Distrib Unattended	46	8.32	
413	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
414	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
415	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
416	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
417	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
418	FROST - FROST TWP	Distrib Unattended	46	8.32	
419	FRUITPORT - BRUITPORT TWP	Distrib Unattended	46	12.47	
420	FULTON - ADA TWP	Distrib Unattended	46	12.47	
421	FULTON - ADA TWP	Distrib Unattended	46	12.47	
422	GALESBURG - CHARLESTON TWP	Distrib Unattended	46	8.32	
423	GAYLORD GEN STATION - LIVINGSTON TWP	Distrib Unattended	138	46	4.8
424	GEDDES - THOMAS TWP	Distrib Unattended	138	8.32	
425	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46	8.32	
426	GENEVA - WAYLAND TWP	Distrib Unattended	46	8.32	
427	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
428	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
429	GETTY - MUSKEGON	Distrib Unattended	46	12.47	
430	GILKEY CREEK - BURTON TWP	Distrib Unattended	46	8.32	
431	GILSON - RICHLAND TWP	Distrib Unattended	46	24.9	
432	GIRARD - GIRARD TWP	Distrib Unattended	46	8.72	
433	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
434	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
435	GLEANER - TITTABAWASSEE TWP	HV Distrib Unattended	138	46	4.8
436	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
437	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
438	GLENDALE - KALAMAZOO	Distrib Unattended	46	8.32	
439	GODFREY - LOWELL TWP	Distrib Unattended	46	8.32	
440	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
						401
						402
						403
	25	2				404
						405
	6	1				406
	25	2				407
						408
	12	2				409
						410
	7	1				411
	6	1				412
	13	1				413
	13	2				414
						415
	4	2				416
						417
	3	1				418
	6	1				419
	27	2				420
						421
	13	1				422
	30	1				423
	13	1				424
	13	1				425
	3	1				426
	9	2				427
						428
	13	1				429
	13	1				430
	13	1				431
	3	1				432
	13	2				433
						434
	38	1				435
	13	2				436
						437
	13	1				438
	6	1				439
	13	1				440

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)	December 31, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
441	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	
442	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	
443	GOODALE - BEDFORD TWP	Distrib Unattended	46	8.32	
444	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
445	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
446	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46	8.32	
447	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
448	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
449	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46	12.47	
450	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
451	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
452	GRANT - ASHLAND TWP	Distrib Unattended	46	8.32	
453	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46	8.32	
454	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
455	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
456	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
457	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
458	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
459	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46	8.32	
460	GREENVILLE - EUREKA TWP	Distrib Unattended	46	8.32	
461	GREENWOOD - HORTON TWP	Distrib Unattended	138	24.9	
462	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
463	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
464	GRODI ROAD - ERIE TWP	Distrib Unattended	138	46	4.8
465	GROUT - GROUT TWP	HV Distrib Unattended	138	46	11.5
466	GROVER - ARCADA TWP	Distrib Unattended	46	8.32	
467	GULL LAKE - ROSS TWP	Distrib Unattended	46	8.32	
468	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	46	8.32	
469	HACKETT - TITTABAWASSE TWP	Distrib Unattended	138	8.32	
470	HAGADORN - MERIDIAN TWP	Distrib Unattended	138	8.32	
471	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138	12.47	
472	HALEY ROAD - DOVER TWP	Distrib Unattended	46	12.47	
473	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46	8.32	
474	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	4.8
475	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	7.2
476	HAMILTON - HEATH TWP	Distrib Unattended	46	8.32	
477	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
478	HANNAH - PARADISE TWP	Distrib Unattended	46	24.9	
479	HANOVER - HANOVER TWP	Distrib Unattended	46	8.32	
480	HANSEN - WYOMING 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) 04/16/10		Year of Report December 31, 2009	
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	
6	1					442	
13	1					443	
13	1					444	
6	1					445	
20	1					446	
25	2					447	
						448	
13	1					449	
25	2					450	
						451	
6	1					452	
6	1					453	
13	2					454	
						455	
3	3					456	
						457	
						458	
13	1					459	
13	1					460	
13	1					461	
6	2					462	
						463	
40	1					464	
30	1					465	
13	1					466	
6	1					467	
6	1					468	
13	1					469	
20	1					470	
20	1					471	
6	1					472	
6	1					473	
90	2					474	
						475	
13	1					476	
13	1					477	
6	1					478	
6	1					479	
13	1					480	

Name of Respondent		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
481	HARING - BOON TWP	Distrib Unattended	138	8.32	
482	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
483	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
484	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	
485	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	
486	HARRIETTA - BOON TWP	Distrib Unattended	46	24.9	
487	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
488	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
489	HART - HART	Distrib Unattended	46	12.47	
490	HARVARD LAKE - OAKFIELD TWP	Distribution Unattended	138	24.9	
491	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
492	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
493	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
494	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
495	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
496	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
497	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
498	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
499	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
500	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
501	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
502	HEMLOCK - RICHLAND TWP	Distrib Unattended	46	8.32	
503	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
504	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
505	HENDERSHOT - MACON TWP	Distrib Unattended	138	12.47	
506	HESPERIA - DENVER TWP	Distrib Unattended	46	8.32	
507	HICKORY - SPRING LAKE TWP	Distrib Unattended	46	12.47	
508	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	4.8
509	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
510	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
511	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
512	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138	46	7.2
513	HILL ROAD - MUNDY TWP	Distrib Unattended	46	8.32	
514	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138	46	4.8
515	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46	8.32	
516	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
517	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
518	HOLLY - HOLLY TWP	Distrib Unattended	46	8.32	
519	HOLTON - HOLTON TWP	Distrib Unattended	46	24.9	
520	HOMER - HOMER TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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					481	
12	2					482	
						483	
38	2					484	
						485	
6	1					486	
13	2					487	
						488	
2	1					489	
13	1					490	
50	4					491	
						492	
						493	
						494	
23	2					495	
						496	
25	2					497	
						498	
13	1					499	
160	2					500	
						501	
10	1					502	
200	2					503	
						504	
13	1					505	
6	1					506	
20	1					507	
20	1					508	
20	3					509	
						510	
						511	
100	1					512	
20	1					513	
38	1					514	
13	1					515	
25	2					516	
						517	
13	1					518	
13	1					519	
13	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, 2009
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
521	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46	12.47	
522	HONOR - HOMESTEAD TWP	Distrib Unattended	46	12.47	
523	HOPKINS - HOPKINS TWP	Distrib Unattended	46	8.32	
524	HOSPITAL - GARFIELD TWP	Distrib Unattended	46	13.09	
525	HOTCHKISS - MONITOR TWP	Distrib Unattended	138	24.9	
526	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46	24.9	
527	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
528	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
529	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138	24.9	
530	HUDSON - HUDSON TWP	Distrib Unattended	46	8.32	
531	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138	12.47	
532	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138	46	4.8
533	HULL STREET - ALGOMA TWP	Distrib Unattended	138	24.9	
534	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46	8.32	
535	HURON - MONITOR TWP	Distrib Unattended	46	8.32	
536	HYDE PARK - DALTON TWP	Distrib Unattended	46	12.47	
537	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46	24.9	
538	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46	8.32	
539	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
540	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
541	INTERLOCHEN - GRANT TWP	Distrib Unattended	46	12.47	
542	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
543	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
544	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
545	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
546	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
547	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
548	IRVING - IRVING TWP	Distrib Unattended	46	8.32	
549	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
550	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
551	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
552	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
553	ITHACA - NEWARK TWP	Distrib Unattended	46	8.32	
554	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
555	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
556	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
557	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
558	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46	8.32	
559	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138	12.47	
560	JANES - BUENA VISTA TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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					521	
13	1					522	
6	1					523	
20	1					524	
13	1					525	
13	1					526	
13	2					527	
						528	
13	1					529	
13	1					530	
20	1					531	
50	1					532	
13	1					533	
13	1					534	
13	1					535	
13	1					536	
6	1					537	
6	1					538	
10	1					539	
6	1					540	
6	1					541	
60	2					542	
						543	
25	2					544	
						545	
25	2					546	
						547	
1	1					548	
25	2					549	
						550	
80	2					551	
						552	
13	1					553	
25	2					554	
						555	
25	2					556	
						557	
22	1					558	
20	1					559	
13	1					560	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/16/10	December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
561	JASPER - JASPER TWP	Distrib Unattended	46	8.32	
562	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
563	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	46	8.32	
564	JOHNSON - ROBINSON TWP	Distrib Unattended	46	8.32	
565	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46	8.32	
566	JOPPA - LEROY TWP	Distrib Unattended	46	8.32	
567	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
568	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
569	KALARAMA - PORTAGE TWP	Distrib Unattended	46	8.32	
570	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46	12.47	
571	KALKASKA - KALKASKA TWP	Distrib Unattended	46	12.47	
572	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46	8.32	
573	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46	8.32	
574	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
575	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
576	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
577	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
578	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
579	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
580	KENDALL - KALAMAZOO	Distrib Unattended	46	8.32	
581	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
582	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
583	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
584	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
585	KENT CITY - TYRONE TWP	Distrib Unattended	46	12.47	
586	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
587	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
588	KIESEL - BANGOR TWP	Distrib Unattended	46	8.32	
589	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
590	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
591	KINDERHOOK - OVID TWP	Distrib Unattended	138	8.32	
592	KINGSLEY - PARADISE TWP	Distrib Unattended	46	8.72	
593	KIPP ROAD - VEVAY TWP	Distrib Unattended	138	24.9	
594	KNAPP - GRAND RAPIDS	Distrib Unattended	46	12.47	
595	KNIGHT - HAMPTON TWP	Distrib Unattended	46	8.32	
596	KNOWLES ROAD - ADAMS TWP	Distrib Unattended	46	0.48	
597	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46	8.32	
598	KOLASSA - BRONSON TWP	Distrib Unattended	46	24.9	
599	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138	12.47	
600	KRAFT AVENUE - CASCADE 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) 04/16/10		Year of Report December 31, 2009	
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					561	
13	1					562	
5	1					563	
6	1					564	
7	1					565	
6	1					566	
25	2					567	
						568	
12	1					569	
3	1					570	
10	1					571	
2	1					572	
13	1					573	
13	1					574	
6	1					575	
25	2					576	
						577	
25	2					578	
						579	
13	1					580	
40	2					581	
						582	
25	2					583	
						584	
13	1					585	
40	2					586	
						587	
13	1					588	
40	2					589	
						590	
13	1					591	
6	1					592	
30	1					593	
20	1					594	
13	1					595	
1	1					596	
13	1					597	
13	1					598	
100	2					599	
						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, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
601	LABARGE - CALEDONIA TWP	Distrib Unattended	46	8.32	
602	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
603	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	
604	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	
605	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46	8.32	
606	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
607	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
608	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46	8.32	
609	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46	24.9	
610	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46	8.32	
611	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46	8.32	
612	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46	12.47	
613	LAMOREAUX - ALPINE TWP	Distrib Unattended	46	12.47	
614	LANDWER - FERRYSBURG TWP	Distrib Unattended	46	12.47	
615	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
616	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
617	LASALLE - LASALLE TWP	Distrib Unattended	46	12.47	
618	LAUNDRA - KOCHVILLE	Distrib Unattended	138	8.72	
619	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	4.8
620	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	4.8
621	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46	8.32	
622	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138	46	4.8
623	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
624	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
625	LEELANAU - LEELANAU TWP	Distrib Unattended	46	12.47	
626	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
627	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
628	LEHRING - BURNS TWP	Distrib Unattended	46	8.32	
629	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
630	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
631	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
632	LELAND - LELAND TWP	Distrib Unattended	46	12.47	
633	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
634	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
635	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
636	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
637	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
638	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
639	LESLIE - LESLIE TWP	Distrib Unattended	46	8.32	
640	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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)		
14	1					601	
100	1					602	
40	2					603	
						604	
10	1					605	
27	2					606	
						607	
13	1					608	
6	1					609	
6	1					610	
6	1					611	
13	1					612	
13	1					613	
13	1					614	
25	2					615	
						616	
13	1					617	
13	1					618	
200	2					619	
						620	
6	1					621	
30	1					622	
25	2					623	
						624	
6	1					625	
13	1					626	
13	1					627	
6	1					628	
10	1					629	
13	2					630	
						631	
6	1					632	
38	3					633	
						634	
						635	
13	1					636	
13	2					637	
						638	
3	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, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
641	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
642	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
643	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46	8.32	
644	LEVELY - EDENVILLE TWP	Distrib Unattended	46	24.9	
645	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
646	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
647	LINCOLN - GUSTIN TWP	Distrib Unattended	46	12	
648	LINDBERGH - OSHTOMO TWP	HV Distrib Unattended	138	46	4.8
649	LINDEN - FENTON TWP	Distrib Unattended	46	8.32	
650	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46	8.32	
651	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
652	LOGISTIC - OTTAWA TWP	Distrib Unattended	46	12.47	
653	LOMBARD - SHERIDAN TWP	Distrib Unattended	46	8.32	
654	LONG LAKE - FENTON TWP	Distrib Unattended	46	8.32	
655	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138	46	4.8
656	LOOMIS - OLIVE TWP	Distrib Unattended	46	8.32	
657	LOVEJOY - BURNS TWP	Distrib Unattended	138	24.9	
658	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	
659	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	
660	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
661	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
662	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
663	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
664	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
665	LYONS - LYONS TWP	Distrib Unattended	46	8.32	
666	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
667	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
668	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46	24.9	
669	MAGNUS - GRANT TWP	Distrib Unattended	46	8.32	
670	MANCELONA - MANCELONA TWP	Distrib Unattended	46	12.47	
671	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46	8.32	
672	MANISTEE - FILER TWP	Distrib Unattended	46	12.47	
673	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46	8.32	
674	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138	46	4.8
675	MANTON - CEDAR CREEK TWP	Distrib Unattended	46	8.32	
676	MAPLE CITY - KASSON TWP	Distrib Unattended	46	12.47	
677	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46	12.47	
678	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46	12.47	
679	MARION - MARION TWP	Distrib Unattended	46	13.8	
680	MARKER LAKE - BOSTON TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
25	2	2				641	
							642
16	1						643
13	1						644
10	1						645
6	1						646
6	1						647
100	1						648
13	1						649
13	1						650
3	1						651
6	1						652
14	1						653
13	1						654
60	1						655
6	1						656
13	1						657
25	2						658
							659
							660
							661
3	3						662
							663
							664
6	1						665
13	2						666
							667
13	1						668
3	1						669
5	1						670
13	1						671
20	1						672
6	1					673	
38	1					674	
6	1					675	
6	1					676	
25	2					677	
						678	
3	1					679	
13	1					680	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)	December 31, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
681	MARKEY - MARKEY TWP	Distrib Unattended	46	8.32	
682	MARNE - WRIGHT TWP	Distrib Unattended	46	12.47	
683	MARQUETTE - EASTON TWP	HV Distrib Unattended	138	46	4.8
684	MARQUETTE - EASTON TWP	HV Distrib Unattended	138	46	4.8
685	MARTIN - MARTIN TWP	Distrib Unattended	46	8.32	
686	MASON - VEVAY TWP	Distrib Unattended	46	8.32	
687	MAUMEE - ADRIAN TWP	Distrib Unattended	46	8.32	
688	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
689	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
690	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32	
691	MAYNARD - WALKER TWP	Distrib Unattended	46	12.47	
692	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9	
693	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9	
694	MCCANDLISH - ATLAS TWP	Distrib Unattended	46	8.32	
695	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
696	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
697	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47	
698	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46	8.32	
699	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46	8.32	
700	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8
701	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8
702	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46	8.32	
703	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47	
704	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47	
705	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8
706	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8
707	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46	12.47	
708	MENDON - NOTTAWA TWP	Distrib Unattended	46	24.9	
709	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32	
710	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32	
711	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46	8.32	
712	MERRILL - JONESFIELD TWP	Distrib Unattended	46	8.32	
713	MERSON - TROWBRIDGE TWP	Distrib Unattended	46	8.32	
714	MESICK - SPRINGVILLE TWP	Distrib Unattended	46	24.9	
715	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138	12.47	
716	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46	12.47	
717	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46	8.32	
718	MICOR - SUMMIT TWP	Distrib Unattended	46	8.32	
719	MIDDLETON - FULTON TWP	Distrib Unattended	46	8.32	
720	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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					681	
6	1					682	
40	2					683	
						684	
6	1					685	
13	1					686	
13	1					687	
35	3					688	
						689	
						690	
5	1					691	
13	2					692	
						693	
20	1					694	
13	1					695	
11	2					696	
						697	
6	2					698	
	1					699	
30	2					700	
						701	
6	1					702	
40	2					703	
						704	
100	2					705	
						706	
20	1					707	
13	1					708	
10	2					709	
						710	
7	1					711	
7	1					712	
6	1					713	
6	1					714	
20	1					715	
7	1					716	
13	1					717	
13	1					718	
5	1					719	
13	1					720	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2009
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
721	MIDLAND - MIDLAND TWP	Distrib Unattended	46	8.32	
722	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
723	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138	46	4.8
724	MILHAM - PORTAGE TWP	HV Distrib Unattended	138	46	4.8
725	MILHAM - PORTAGE TWP	HV Distrib Unattended	140	46	7.2
726	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46	24.9	
727	MILLER ROAD - FLINT	Distrib Unattended	46	8.32	
728	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
729	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
730	MILTON - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
731	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
732	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
733	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.32	
734	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.3	
735	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	12	
736	MISSION - UNION TWP	Distrib Unattended	46	8.32	
737	MOLINE - DORR TWP	Distrib Unattended	46	8.32	
738	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46	12.47	
739	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	2.4
740	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	4.8
741	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46	12.47	
742	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
743	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
744	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
745	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
746	MORENCI - SENECA TWP	Distrib Unattended	46	12.47	
747	MORGAN - PENNFIELD TWP	Distrib Unattended	46	8.32	
748	MORLEY - BUENA VISTA TWP	Distrib Unattended	46	8.32	
749	MORRELL - SUMMIT TWP	Distrib Unattended	46	8.32	
750	MORRICE - PERRY TWP	Distrib Unattended	46	8.32	
751	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	11.5
752	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
753	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
754	MT. FOREST - MOUNT FOREST TWP	Distrib Unattended	46	8.32	
755	MT. MORRIS - MT MORRIS TWP	Distrib Unattended	46	8.32	
756	MT. PLEASANT - UNION TWP	Distrib Unattended	46	8.32	
757	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
758	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
759	MUNSON - GARFIELD TWP	Distrib Unattended	46	12.47	
760	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	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) 04/16/10		Year of Report December 31, 2009	
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					721	
13	1					722	
30	1					723	
200	2					724	
						725	
13	1					726	
13	1					727	
40	2					728	
						729	
14	1					730	
19	5					731	
						732	
						733	
						734	
						735	
20	1					736	
13	1					737	
14	1					738	
75	2					739	
						740	
6	1					741	
13	2					742	
						743	
200	2					744	
						745	
6	1					746	
13	1					747	
13	1					748	
13	1					749	
6	1					750	
110	3					751	
						752	
						753	
7	1					754	
13	1					755	
13	1					756	
40	2					757	
						758	
13	1					759	
260	4					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, 2009	
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
761	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	7.2
762	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	
763	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	46	
764	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46	8.32	
765	NASHVILLE - CASTLETON TWP	Distrib Unattended	46	8.32	
766	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
767	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
768	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
769	NEELEY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
770	NEFF ROAD - THETFORD TWP	Distrib Unattended	138	24.9	
771	NESTROM - FRUITLAND TWP	Distrib Unattended	46	12.47	4.8
772	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46	8.32	
773	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46	8.32	
774	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46	8.32	
775	NEWARK - HOLLY TWP	Distrib Unattended	46	8.32	
776	NEWAYGO - GARFIELD TWP	Distrib Unattended	46	8.32	
777	NEWBURG - VERNON TWP	Distrib Unattended	46	24.9	
778	NIAGARA - SAGINAW	Distrib Unattended	46	12.47	
779	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138	12.47	
780	NOBLE - WHITNEY TWP	Distrib Unattended	46	24.9	
781	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46	12.47	
782	NORTH ADAMS - ADAMS TWP	Distrib Unattended	46	8.32	
783	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46	8.32	
784	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46	8.32	
785	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138	46	
786	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138	8.32	
787	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
788	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
789	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
790	NORTH LANSING - DEWITT TWP	Distrib Unattended	46	8.32	
791	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
792	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46	12.47	
793	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138	8.32	
794	NORTHPORT - LEELANAU TWP	Distrib Unattended	46	12.47	
795	NORTHPORT - LEELANAU TWP	Distrib Unattended	46	12.47	
796	NORTON - FRUITPORT TWP	Distrib Unattended	46	12.47	
797	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
798	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
799	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
800	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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)	
						761
						762
						763
	9	1				764
	6	1				765
	3	3				766
						767
						768
	3	1				769
	13	1				770
	5	1				771
	3	1				772
	6	1				773
	3	1				774
	5	1				775
	3	1				776
	9	1				777
	13	1				778
	13	1				779
	7	1				780
	3	1				781
	5	1				782
	10	2				783
						784
	50	1				785
	13	1				786
	27	2				787
						788
	5	1				789
	13	1				790
	20	1				791
	20	1				792
	13	1				793
	6	2				794
						795
	13	1				796
	4	2				797
						798
	13	1				799
	6	1				800

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2009
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
801	OAKLAND - HOLLY TWP	HV Distrib Unattended	138	46	4.8
802	OAKWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
803	O-AT-KA - EAST BAY TWP	Distrib Unattended	46	12.47	
804	OBERLIN - SAGE TWP	Distrib Unattended	46	24.9	
805	OCEANA - HART TWP	HV Distrib Unattended	138	46	7.2
806	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138	46	4.8
807	OHMAN ROAD - EVART TWP	Distrib Unattended	138	24.9	
808	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
809	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
810	OLIVER - OWOSSO TWP	Distrib Unattended	46	8.32	
811	OLIVET - WALTON TWP	Distrib Unattended	46	8.32	
812	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46	12.47	
813	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
814	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
815	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
816	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
817	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
818	ORLEANS - ORLEANS TWP	Distrib Unattended	46	8.32	
819	ORLEANS - ORLEANS TWP	Distrib Unattended	46	8.32	
820	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
821	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
822	OSHTIMO - OSHTIMO TWP	Distrib Unattended	46	8.32	
823	OTISVILLE - FOREST TWP	Distrib Unattended	46	8.32	
824	OTSEGO - MARTIN TWP	Distrib Unattended	46	8.32	
825	OTTAWA BEACH - PARK TWP	Distrib Unattended	46	8.32	
826	OVID - OVID TWP	Distrib Unattended	46	8.32	
827	OWOSSO - CALEDONIA TWP	Distrib Unattended	140	46	7.2
828	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
829	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
830	PACKARD - EATON	Distrib Unattended	138	24.9	
831	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138	46	4.8
832	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
833	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
834	PALMYRA - PALMYRA TWP	Distrib Unattended	46	12.47	
835	PALO - RONALD TWP	Distrib Unattended	46	8.32	
836	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
837	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
838	PARMA - PARMA TWP	Distrib Unattended	46	8.32	
839	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	
840	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
40	1					801	
13	1					802	
3	1					803	
13	1					804	
50	1					805	
15	1					806	
13	1					807	
10	2					808	
						809	
13	1					810	
5	1					811	
13	1					812	
6	1					813	
20	2					814	
						815	
25	2					816	
						817	
3	2					818	
						819	
6	2					820	
						821	
7	1					822	
13	1					823	
6	1					824	
13	1					825	
13	1					826	
238	3					827	
						828	
						829	
13	1					830	
100	1					831	
25	2					832	
						833	
5	1					834	
3	1					835	
25	2					836	
						837	
7	1					838	
25	2					839	
						840	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
841	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138	46	4.8
842	PASADENA - FLINT	Distrib Unattended	138	46	4.8
843	PASADENA - FLINT	Distrib Unattended	46	8.32	
844	PASADENA - FLINT	Distrib Unattended	46	8.32	
845	PATTERSON - BANGOR TWP	Distrib Unattended	46	8.32	
846	PAVILION - PAVILION TWP	Distrib Unattended	138	8.32	
847	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
848	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
849	PEACOCK - BATH TWP	Distrib Unattended	46	8.32	
850	PECK ROAD - MONTCALM TWP	Distrib Unattended	46	24.9	
851	PELLSTON - MCKINLEY TWP	Distrib Unattended	46	12.47	
852	PENINSULA - ACME TWP	Distrib Unattended	46	12.47	
853	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46	8.72	
854	PENTWATER - PENTWATER TWP	Distrib Unattended	46	12.47	
855	PERRY - PERRY TWP	Distrib Unattended	46	8.32	
856	PETTIS ROAD - ADA TWP	Distrib Unattended	138	24.9	
857	PEWAMO - DALLAS TWP	Distrib Unattended	46	12	
858	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
859	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
860	PICKEREL - PAVILION TWP	Distrib Unattended	46	8.32	
861	PIERSON - PIERSON TWP	Distrib Unattended	46	8.32	
862	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46	8.32	
863	PINCONNING - PINCONNING TWP	Distrib Unattended	46	8.32	
864	PINE RIVER - ARCADA TWP	Distrib Unattended	46	8.32	
865	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138	46	7.2
866	PISTON RING - SPARTA TWP	Distrib Unattended	138	8.32	
867	PISTON RING - SPARTA TWP	Distrib Unattended	46	8.32	
868	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
869	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
870	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46	24.9	
871	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
872	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46	8.32	
873	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
874	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
875	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138	46	4.8
876	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
877	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
878	PORTER - GRAND BLANC TWP	Distrib Unattended	138	8.32	
879	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138	24.9	
880	POTTER - SAGINAW	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
40	1	1				841
100	1					842
13	2					843
						844
13	1					845
20	1					846
3	2					847
						848
14	1					849
10	1					850
6	1					851
13	1					852
7	1					853
3	1					854
13	1					855
13	1					856
6	1					857
25	2					858
						859
5	1					860
6	1					861
13	1					862
7	1					863
13	1					864
50	1					865
33	2					866
						867
12	2					868
						869
6	1					870
13	1					871
13	1					872
20	2				873	
					874	
50	1				875	
25	2				876	
					877	
13	1				878	
10	1				879	
40	2				880	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
881	POTTER - SAGINAW	Distrib Unattended	46	8.32	
882	POTTERVILLE - BENTON TWP	Distrib Unattended	46	8.32	
883	PRESCOTT - RICHLAND TWP	Distrib Unattended	46	11	
884	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138	26.19	
885	PRINCETON - EMMET TWP	Distrib Unattended	46	8.32	
886	PULLMAN - LEE TWP	Distrib Unattended	46	8.32	
887	QUINCY - QUINCY TWP	Distrib Unattended	46	8.32	
888	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	13.8
889	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	7.2
890	RAISIN - RAISIN TWP	HV Distrib Unattended	138	46	
891	RAMONA - GRAND RAPIDS	Distrib Unattended	46	12.47	
892	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46	24.9	
893	RANKIN - MUNDY TWP	Distrib Unattended	46	8.32	
894	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138	46	4.8
895	RAVENNA - RAVENNA TWP	Distrib Unattended	46	8.32	
896	RAVENNA - RAVENNA TWP	Distrib Unattended	46	12.47	
897	RAVINE - KALAMAZOO	Distrib Unattended	46	8.32	
898	READING - READING TWP	Distrib Unattended	46	8.32	
899	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
900	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
901	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46	8.32	
902	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
903	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
904	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
905	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
906	RENTON - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
907	REYNOLDS - SUMMIT TWP	Distrib Unattended	46	24.9	
908	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138	46	4.8
909	RICHLAND - RICHLAND TWP	Distrib Unattended	46	8.32	
910	RIGA - RIGA TWP	Distrib Unattended	46	12.47	
911	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
912	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
913	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138	46	4.8
914	RIVERDALE - SUMNER TWP	Distrib Unattended	46	11	
915	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	
916	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	
917	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
918	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
919	RIX ROAD - OSHTOMO TWP	Distrib Unattended	46	8.32	
920	RIX ROAD - OSHTOMO TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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)		
						881	
13	1					882	
6	1					883	
13	1					884	
13	1					885	
5	1					886	
13	1					887	
200	2					888	
						889	
50	1					890	
20	1					891	
6	1					892	
13	1					893	
100	1					894	
13	1					895	
5	1					896	
13	1					897	
6	1					898	
17	2					899	
						900	
7	1					901	
13	1					902	
7	1					903	
11	2					904	
						905	
3	1					906	
7	1					907	
40	1					908	
7	1					909	
3	1					910	
80	3					911	
						912	
						913	
7	1					914	
40	2					915	
						916	
200	2					917	
						918	
13	2					919	
						920	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
921	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
922	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	8.32	
923	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	24.9	
924	RODNEY - COLFAX TWP	Distrib Unattended	46	24.9	
925	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138	8.32	
926	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138	24.9	
927	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46	24.9	
928	ROSE CITY - CUMMING TWP	Distrib Unattended	46	8.32	
929	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46	8.32	
930	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
931	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
932	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
933	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
934	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46	8.32	
935	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46	8.32	
936	RUTLAND - RUTLAND TWP	Distrib Unattended	46	8.32	
937	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138	46	4.8
938	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138	46	4.8
939	SAGINAW STREET - BURTON TWP	Distrib Unattended	46	8.32	
940	SAGINAW STREET - BURTON TWP	Distrib Unattended	46	8.32	
941	SALEM - SALEM TWP	Distrib Unattended	46	8.32	
942	SALZBURG - BANGOR TWP	Distrib Unattended	46	8.32	
943	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
944	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
945	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
946	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
947	SANFORD DAM - JEROME TWP	Distrib Unattended	46	4.16	
948	SANFORD DAM - JEROME TWP	Distrib Unattended	46	8.32	
949	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
950	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
951	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
952	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
953	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
954	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138	12.47	
955	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46	12.47	
956	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46	12.47	
957	SCIPIO - SCIPIO TWP	Distrib Unattended	46	8.32	
958	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138	46	4.8
959	SCOTTS - CLIMAX TWP	Distrib Unattended	46	8.32	
960	SCOTTVILLE - AMBER TWP	Distrib Unattended	46	24.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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					921	
38	2					922	
						923	
13	1					924	
13	1					925	
20	1					926	
5	1					927	
6	1					928	
6	1					929	
25	2					930	
						931	
6	2					932	
						933	
3	1					934	
10	1					935	
13	1					936	
68	2					937	
						938	
40	2					939	
						940	
13	1					941	
5	1					942	
78	2					943	
						944	
33	2					945	
						946	
11	2					947	
						948	
11	3					949	
						950	
						951	
13	1					952	
6	1					953	
13	1					954	
13	1					955	
6	1					956	
3	1					957	
40	1					958	
6	1					959	
7	1					960	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2009
		(2) [] A Resubmission	04/16/10		
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line					
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
961	SECORD DAM - SECORD TWP	Distrib Unattended	46	2.4	
962	SEIDEL - SAGINAW	Distrib Unattended	46	8.32	
963	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
964	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
965	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
966	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
967	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
968	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
969	SHATTUCK - SAGINAW	Distrib Unattended	46	8.32	
970	SHELBY - ARCADA TWP	Distrib Unattended	46	12.47	
971	SHEPHERD - COE TWP	Distrib Unattended	46	8.32	
972	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46	8.32	
973	SHERMAN - WILBER TWP	Distrib Unattended	46	8.32	
974	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46	8.32	
975	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46	12.47	
976	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138	24.9	
977	SIMPSON - MENDON TWP	HV Distrib Unattended	138	46	4.8
978	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138	12.47	
979	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138	12.47	
980	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46	8.72	
981	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46	8.32	
982	SLOAN - FLINT	Distrib Unattended	46	8.32	
983	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46	8.32	
984	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
985	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
986	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
987	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138	24.94	
988	SOLVAY - MADISON TWP	Distrib Unattended	138	24.9	
989	SONOMA - BATTLE CREEK	HV Distrib Unattended	138	46	4.8
990	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46	8.32	
991	SPARES, M&S 22 - ALMA		138	24.94	
992	SPARES, M&S 22 - ALMA		46	8.32	
993	SPAULDING - ADA TWP	HV Distrib Unattended	138	46	4.8
994	SPICEBUSH - LEE TWP	Distrib Unattended	46	24.9	
995	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46	8.32	
996	SPRING DRIVE - BROOKS TWP	Distrib Unattended	46	24.9	
997	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46	12.47	
998	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
999	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46	8.32	
1000	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
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	28 12				961
13	1					962
50	2					963
2	3					964
						965
						966
						967
3	1					968
20	1					969
6	1					970
7	1					971
6	1					972
2	1					973
13	1					974
13	1					975
14	1					976
38	1					977
100	2					978
						979
33	2					980
						981
13	1					982
4	4					983
						984
						985
						986
20	1					987
13	1					988
50	1					989
13	1					990
						991
6	1					992
100	1	993				
5	1	994				
13	1	995				
13	1	996				
13	1	997				
13	1	998				
6	1	999				
25	2	1000				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1001	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	
1002	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138	24.9	
1003	SQUIRE HILL - FLINT	Distrib Unattended	46	8.32	
1004	SQUIRES - ALLEN TWP	Distrib Unattended	46	8.32	
1005	ST. CHARLES - ST CHARLES TWP	Distrib Unattended	46	8.32	
1006	ST. HELEN OLD - AU SABLE TWP	Distrib Unattended	46	8.32	
1007	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
1008	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
1009	STACEY - CLAYTON TWP	Distrib Unattended	138	24.9	
1010	STADIUM - KALAMAZOO	Distrib Unattended	46	8.32	
1011	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
1012	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
1013	STANDISH - STANDISH TWP	Distrib Unattended	46	8.32	
1014	STANLEY - MT MORRIS TWP	Distrib Unattended	46	8.32	
1015	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
1016	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
1017	STARKS - HOMER TWP	Distrib Unattended	46	8.32	
1018	STATE STREET - SAGINAW	Distrib Unattended	46	8.32	
1019	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	
1020	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	
1021	STEELCASE - PARIS TWP	Distribution Unattended	138	7.56	
1022	STEELCASE - PARIS TWP	Distribution Unattended	138	7.56	
1023	STERNS ROAD - ERIE TWP	Distrib Unattended	46	12.47	
1024	STEVENS - WYOMING TWP	Distrib Unattended	46	12.47	
1025	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
1026	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
1027	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
1028	STOVER - KEARNEY TWP	HV Distrib Unattended	138	46	4.8
1029	STRONACH - STRONACH TWP	HV Distrib Unattended	138	46	4.8
1030	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
1031	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
1032	SUMMIT - SUMMIT TWP	Distrib Unattended	46	8.32	
1033	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.72	
1034	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.32	
1035	SURREY - SURREY TWP	Distrib Unattended	46	24.9	
1036	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46	12.47	
1037	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	46	8.32	
1038	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46	8.32	
1039	SYLVAN - SYLVAN TWP	Distrib Unattended	46	8.32	
1040	TALLMAN - EAGLE TWP	Distrib Unattended	138	24.9	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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					1001	
13	1					1002	
7	1					1003	
6	1					1004	
5	1					1005	
13	2					1006	
						1007	
13	1					1008	
9	1					1009	
25	2					1010	
						1011	
13	1					1012	
13	1					1013	
5	2					1014	
						1015	
7	1					1016	
20	1					1017	
25	2					1018	
						1019	
40	2					1020	
						1021	
14	1					1022	
14	1					1023	
13	1					1024	
40	2					1025	
						1026	
19	1					1027	
40	1					1028	
200	2					1029	
						1030	
13	1					1031	
6	2					1032	
						1033	
6	1					1034	
6	1					1035	
3	1					1036	
13	1					1037	
13	1					1038	
14	1					1039	
						1040	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
SUBSTATIONS (continued)							
VOLTAGE (In Mva)							
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary		
	(a)	(b)	(c)	(d)	(e)		
1041	TAMARACK - CATO TWP	Distrib Unattended	46	12			
1042	TANIUM - MONTAGUE TWP	Distrib Unattended	46	12.47			
1043	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32			
1044	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32			
1045	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47			
1046	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47			
1047	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46	8.32			
1048	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46	8.32			
1049	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46	12.47			
1050	TERRACE - MUSKEGON	Distrib Unattended	46	12.47			
1051	TEXAS - TEXAS TWP	Distrib Unattended	46	8.32			
1052	THAYER - SAGINAW	Distrib Unattended	46	8.32			
1053	THIRTY-THIRD STREET GENERATING - CASCAD	Generation & HV Distrib Unattended	13	4.8			
1054	THOMAS - THOMAS TWP	Distrib Unattended	46	8.32			
1055	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138	46	7.2		
1056	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32			
1057	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32			
1058	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46			
1059	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46			
1060	TINSMAN - HOLLY TWP	Distrib Unattended	138	8.32			
1061	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Unattended	138	7.5			
1062	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138	8.32			
1063	TOWN LINE - MONITOR TWP	Distrib Unattended	46	8.32			
1064	TRAVIS - COOPER TWP	Distrib Unattended	46	8.32			
1065	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138	46	4.8		
1066	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32			
1067	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32			
1068	TUCKER - HOLLY TWP	Distrib Unattended	46	8.32			
1069	TUSTIN - BURDELL TWP	Distrib Unattended	46	24.9			
1070	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138	8.32			
1071	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138	8.32			
1072	TWIN LAKE - DALTON TWP	Distrib Unattended	46	8.32			
1073	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8		
1074	TWINING - TURNER TWP	HV Distrib Unattended	138	46			
1075	TWINING - TURNER TWP	HV Distrib Unattended	138	46			
1076	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8		
1077	ULMER - BIRCH RUN TWP	Distrib Unattended	46	8.32			
1078	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47			
1079	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47			
1080	UNION CITY - BURLINGTON 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) 04/16/10		Year of Report December 31, 2009	
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					1041	
13	1					1042	
6	2					1043	
						1044	
13	1					1045	
6	1					1046	
13	1					1047	
6	1					1048	
13	1					1049	
10	1					1050	
13	1					1051	
6	1					1052	
3	1					1053	
10	1					1054	
50	1					1055	
13	2					1056	
						1057	
100	2					1058	
						1059	
13	1					1060	
23	1					1061	
10	1					1062	
5	1					1063	
6	1					1064	
20	1					1065	
13	2					1066	
						1067	
13	1					1068	
6	1					1069	
13	1					1070	
20	1					1071	
6	1					1072	
20	1					1073	
15	3					1074	
						1075	
						1076	
13	1					1077	
3	3					1078	
						1079	
						1080	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1081	UPTON - DELTA TWP	Distrib Unattended	46	8.32	
1082	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138	8.32	
1083	VAN BUREN - BLENDON TWP	Distrib Unattended	138	12.47	
1084	VANDERBILT - CORWITH TWP	Distrib Unattended	138	13.2	
1085	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	46	8.32	
1086	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1087	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1088	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1089	VERNON - CLARE	Distrib Unattended	138	46	4.8
1090	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	4.8
1091	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	4.8
1092	VEVAY - VEVAY TWP	HV Distrib Unattended	138	46	4.8
1093	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46	8.32	
1094	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46	8.32	
1095	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46	8.32	
1096	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138	46	4.8
1097	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8
1098	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8
1099	WAGER - GENESEE TWP	Distrib Unattended	46	8.32	
1100	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46	8.32	
1101	WALDO - MIDLAND TWP	Distrib Unattended	46	8.32	
1102	WALDRON - WRIGHT TWP	Distrib Unattended	46	8.32	
1103	WALKER - WALKER TWP	Distrib Unattended	46	12.47	
1104	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
1105	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
1106	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
1107	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
1108	WARNER - PRAIREVILLE TWP	Distrib Unattended	138	13.8	
1109	WARREN - WARREN TWP	HV Distrib Unattended	138	46	4.8
1110	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	46	8.32	
1111	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	46	8.32	
1112	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138	46	4.8
1113	WATERTOWN - DEWITT TWP	Distrib Unattended	46	8.32	
1114	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
1115	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
1116	WAYLAND - WAYLAND TWP	Distrib Unattended	46	8.32	
1117	WAYLAND - WAYLAND TWP	Distrib Unattended	138	46	4.8
1118	WEADOCK J C - HAMPTON TWP	Generation & HV Distrib Attended	138	46	4.8
1119	WEADOCK J C - HAMPTON TWP	Generation & HV Distrib Attended	138	46	4.8
1120	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12	1					1081	
20	1					1082	
20	1					1083	
6	1					1084	
13	1					1085	
3	3					1086	
						1087	
						1088	
38	1					1089	
200	2					1090	
						1091	
40	1					1092	
25	2					1093	
						1094	
13	1					1095	
100	1					1096	
68	2					1097	
						1098	
13	1					1099	
2	1					1100	
13	1					1101	
3	1					1102	
20	1					1103	
2	1					1104	
13	1					1105	
5	1					1106	
6	1					1107	
14	1					1108	
40	1					1109	
5	2					1110	
						1111	
50	1					1112	
6	1					1113	
25	2					1114	
						1115	
33	2					1116	
						1117	
200	2					1118	
						1119	
300	9					1120	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1121	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	
1122	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1123	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1124	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1125	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1126	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1127	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1128	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	4.8
1129	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
1130	WEBSTER - MT MORRIS TWP	Distrib Unattended	46	8.32	
1131	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46	8.32	
1132	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46	8.32	
1133	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46	8.32	
1134	WEST FENTON - FENTON TWP	Distrib Unattended	138	8.32	
1135	WEST MAIN - OWOSSO TWP	Distrib Unattended	46	8.32	
1136	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46	12.47	
1137	WEST ROAD - LANSING TWP	Distrib Unattended	46	8.32	
1138	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1139	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1140	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1141	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46	8.32	
1142	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46	8.32	
1143	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1144	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1145	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8
1146	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8
1147	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	
1148	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	
1149	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46	8.32	
1150	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
1151	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
1152	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	8.32	
1153	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
1154	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
1155	WHITING J R PLANT - ERIE TWP	Generation & HV Distrib Attended	138	46	7.2
1156	WHITTEMORE - GRANT TWP	Distrib Unattended	138	24.9	
1157	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	24.9	
1158	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	8.32	
1159	WILDER - ECKFORD TWP	Distrib Unattended	46	8.32	
1160	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/16/10		Year of Report December 31, 2009	
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)		
						1121	
						1122	
						1123	
						1124	
						1125	
						1126	
						1127	
						1128	
3	1					1129	
13	1					1130	
7	1					1131	
5	2					1132	
						1133	
20	1					1134	
13	1					1135	
14	1					1136	
13	1					1137	
45	3					1138	
						1139	
						1140	
13	1					1141	
3	1					1142	
11	2					1143	
						1144	
80	2	2				1145	
						1146	
						1147	
						1148	
6	1					1149	
88	2					1150	
						1151	
10	1					1152	
13	2					1153	
						1154	
50	1					1155	
6	1					1156	
13	1					1157	
6	1					1158	
6	1					1159	
13	2					1160	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009	
SUBSTATIONS (continued)					
VOLTAGE (In Mva)					
Line No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1161	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1162	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138	46	4.8
1163	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
1164	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
1165	WILMOTT - OTSEGO TWP	Distrib Unattended	46	8.32	
1166	WINGATE - SHARON TWP	Distrib Unattended	46	8.32	
1167	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46	8.32	
1168	WISNER - BLACKMAN TWP	Distrib Unattended	46	8.32	
1169	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138	24.9	
1170	WOOD STREET - FLINT	Distrib Unattended	46	8.32	
1171	WOODLAND - WOODLAND TWP	Distrib Unattended	46	8.32	
1172	WOODWARD - SELMA TWP	Distrib Unattended	46	24.9	
1173	WYOMING PARK - WYOMING TWP	Distrib Unattended	46	12.47	
1174	YORKVILLE - ROSS TWP	Distrib Unattended	46	8.32	
1175	ZYLMAN - PORTAGE TWP	Distrib Unattended	46	8.32	
1176					
1177					
1178	SUBSTATIONS SERVING RESALE CUSTOMERS				
1179	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46	8.32	
1180	EATON RAPIDS - EATON RAPIDS TWP	Retail Distrib Unattended	46	8.32	
1181	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138	12.47	
1182	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46	8.32	
1183	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46	4.16	
1184					
1185					
1186	SUMMARY INFORMATION				
1187					
1188	SUBSTATIONS GREATER THAN 10,000 KVA	568			
1189					
1190	SUBSTATIONS SERVING ONE CUSTOMER	235			
1191					
1192	SUBSTATIONS LESS THAN 10,000 KVA	335			
1193					
1194					
1195					
1196					
1197					
1198					
1199					
1200					

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SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
40	1					1161
13	2					1162
						1163
						1164
13	1					1165
6	1					1166
6	1					1167
13	1					1168
13	1					1169
13	1					1170
3	1					1171
6	1					1172
13	1					1173
7	1					1174
20	1					1175
						1176
						1177
						1178
14	1					1179
6	1					1180
13	1					1181
16	2					1182
						1183
						1184
						1185
						1186
						1187
18046	735	33				1188
						1189
3781	346	3				1190
						1191
2100	436	13				1192
						1193
						1194
						1195
						1196
						1197
						1198
						1199
						1200

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters

or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	1,891,780	628,021	
2	Additions During Year			
3	Purchases	49,247	7,449	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	49,247	7,449	0
6	Reduction During Year			
7	Retirements	64,393	7,532	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	64,393	7,532	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,876,634	627,938	0
11	In Stock	21,810	0	
12	Locked Meters on Customers' Premises	6,197		
13	Inactive Transformers on System		35,938	
14	In Customers' Use	1,848,627	592,000	
15	In Companys' Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,876,634	627,938	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/16/10	Year of Report December 31, 2009
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility or, improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These cost may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	78,953,506			1,185,909,852	
2	Water Pollution Control Facilities	105,364			239,102,085	
3	Solid Waste Disposal Costs	3,193,853			149,334,950	
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>)	355,990			106,408,756	
8	TOTAL (Total of lines 1 thru 7)	82,608,713	0	0	1,723,524,191	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) 04/16/10	Year of Report December 31, 2009
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	10,100,358	10,100,358
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	1,780,309	1,780,309
6	Difference in Cost of Environmentally Clean Fuels (1)	(138,956,000)	
7	Replacement Power Costs (2)	2,701,156	2,701,156
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	(124,374,177)	14,581,823
<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 2009.</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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