

**ANNUAL REPORT**

**OF**

**CONSUMERS ENERGY COMPANY**

**TO THE**

**MICHIGAN PUBLIC SERVICE**  
**COMMISSION**

**FOR THE YEAR ENDED**

**DECEMBER 31, 2010**







## 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, 2010 and 2009 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, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

*PricewaterhouseCoopers LLP*

February 24, 2011



**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.

<b>Report submitted for year ending:</b> December 31, 2010																	
<b>Present name of respondent:</b> Consumers Energy Company																	
<b>Address of principal place of business:</b> One Energy Plaza, Jackson, MI 49201																	
<b>Utility representative to whom inquires regarding this report may be directed:</b>  <table><tr><td><u>Name:</u></td><td>Thomas J. Webb</td><td><u>Title:</u></td><td>Executive VP and CFO</td></tr><tr><td><u>Address:</u></td><td colspan="3">One Energy Plaza</td></tr><tr><td><u>City:</u></td><td>Jackson</td><td><u>State:</u></td><td>MI      <u>Zip:</u> 49201</td></tr><tr><td><u>Telephone, Including Area Code:</u></td><td colspan="3">(517) 788-0351</td></tr></table>		<u>Name:</u>	Thomas J. Webb	<u>Title:</u>	Executive VP and CFO	<u>Address:</u>	One Energy Plaza			<u>City:</u>	Jackson	<u>State:</u>	MI <u>Zip:</u> 49201	<u>Telephone, Including Area Code:</u>	(517) 788-0351		
<u>Name:</u>	Thomas J. Webb	<u>Title:</u>	Executive VP and CFO														
<u>Address:</u>	One Energy Plaza																
<u>City:</u>	Jackson	<u>State:</u>	MI <u>Zip:</u> 49201														
<u>Telephone, Including Area Code:</u>	(517) 788-0351																
<b>If the utility name has been changed during the past year:</b>  <table><tr><td><u>Prior Name:</u></td><td></td></tr><tr><td><u>Date of Change:</u></td><td></td></tr></table>		<u>Prior Name:</u>		<u>Date of Change:</u>													
<u>Prior Name:</u>																	
<u>Date of Change:</u>																	
<b>Two copies of the published annual report to stockholders:</b>  <table><tr><td>[    X    ]</td><td>were forwarded to the Commission</td></tr><tr><td>[        ]</td><td>will be forwarded to the Commission</td></tr><tr><td></td><td><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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<b>Annual reports to stockholders:</b>  <table><tr><td>[    X    ]</td><td>are published</td></tr><tr><td>[        ]</td><td>are not published</td></tr></table>		[    X    ]	are published	[        ]	are not published												
[    X    ]	are published																
[        ]	are not published																

**FOR ASSISTANCE IN COMPLETION OF THIS FORM:**

Contact the Michigan Public Service Commission (Bill Stosik) at  
(517) 241-5853 or [bmstosi@michigan.gov](mailto: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](mailto: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.

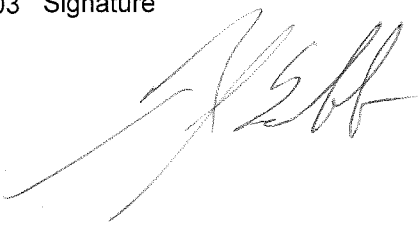
- III.** Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular 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, 2010
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip)  One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person  Thomas J. Webb	06 Title of Contact Person  Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip)  One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code:  (517) 788-0351	09 This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)  June 15, 2015
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name  Thomas J. Webb	03 Signature  	04 Date Signed (Mo, Da,Yr)  June 15, 2015
02 Title  Executive Vice President and Chief Financial Officer		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility)</b>			
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;"><b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b></p> <p>General Information 101</p> <p>Control Over Respondent &amp; 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;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b></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;"><b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b></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, 2010
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Generating Plant Statistics (Small Plants)	410-411	RESUBMISSION	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
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Name of Respondent Consumers Energy Company	This Report Is: (1) [ ] An Original (2) [ X ] A Resubmission	Date of Report (Mo, Da, Yr) 6/15/2015	Year of Report December 31, 2010
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Thomas J. Webb, Executive Vice President and Chief Financial Officer</p> <p>One Energy Plaza</p> <p>Jackson, MI 49201</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Incorporated in Michigan, January 22, 1968</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric</p> <p>Gas</p> <p>All within the State of Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>CONTROL OVER RESPONDENT &amp; OTHER ASSOCIATED COMPANIES</b>			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p>			
<p>CMS Energy Corporation owns 100% of Consumers Energy Company's outstanding common stock.</p>			

Name of Respondent	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) 4/13/2011	December 31, 2010

### 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 Energy Asia Private Limited	Dissolved 3/4/10	NA	(C)
8	CMS Energy Resource Management Company	Provide marketing and risk/	NA	(C)
9		energy management services		
10	CMS ERM Michigan LLC			
11	CMS Viron Corporation			
12	CMS Energy South America Company	Dissolved 6/30/10	NA	(C)
13	CMS Enterprises Development, L.L.C.		NA	(C)
14	CMS Gas Transmission Company			
15	CMS Gas Argentina Company			
16	CMS International Ventures, L.L.C.			(B)(D)
17	CMS Electric & Gas, L.L.C.			
18	CMS (Barbados), SRL	Dissolved 12/14/10		
19	CMS Venezuela, S.A.			
20	ENELMAR S.A.			
21	CMS Empreendimentos Ltda			
22	CMS Generation Jegurupadu I Ltd Duration Co			(C)
23	CMS Generation Jegurupadu II Ltd Duration Co			(C)
24	Jegurupadu O&M Company Mauritius			
25	Jegurupadu CMS Generation Company Ltd.			
26	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) 4/13/2011	Year of Report December 31, 2010
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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	Sold 1/15/11		
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	CMS Generation Operating LLC			
46	CMS Generation Recycling Company			
47	CMS Prairie State LLC			
48	Dearborn Generation Operating, L.L.C.			
49	HCE-Biopower, Inc.			
50	IPP Investment Partnership			
51	New Bern Energy Recovery, Inc.			
52	Oxford/CMS Development Limited Partnership			
53	Sterling Wind LLC			
54	CMS Land Company	Purchase & develop property	NA	
55	Beeland Group LLC			
56	Consumers Energy Company	Energy related utility	NA	
57	Consumers Power Company Financing I	Dissolved 12/17/10	100%	
58	Consumers Energy Company Financing II	Dissolved 12/17/10	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) 4/13/2011	Year of Report December 31, 2010
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**CORPORATIONS CONTROLLED BY RESPONDENT (cont'd)**

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

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Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
61	Consumers Energy Company Financing III	Dissolved 12/17/10	100%	
62	Consumers Energy Company Financing IV	Dissolved 12/17/10	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 CECO	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	Dissolved 5/14/10		
79				
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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) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
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) 4/13/2011	Year of Report December 31, 2010		
<b>OFFICERS AND EMPLOYEES</b>					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	John G. Russell (1) President and Chief Executive Officer	758,333	969,908 8,820 2,106,374 6,896	A B C D	3,850,331
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	675,000	579,150 8,820 685,206 26,598	A B C D	1,974,774
3	James E. Brunner (1) Senior Vice President	420,000	360,360 8,820 605,731 17,489	A B C D	1,412,400
4	John M. Butler (1) Senior Vice President	342,500	269,446 21,070 341,800 52,548	A B C D	1,027,364
5	David G. Mengebier (1) Senior Vice President	335,000	263,478 8,820 316,422 9,548	A B C D	933,268
6	David W. Joos (1) Former President and CEO	464,583	664,354 8,820 1,540,505 11,254	A B C D	2,689,516
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) 4/13/2011	Year of Report December 31, 2010
<b>DIRECTORS</b>			
<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 Merribel S. Ayres	Lighthouse Consulting Group, LLC, Washington D.C.	9	82,750
2 Jon E. Barfield	The Bartech Group, Inc., Livonia, Michigan	9	74,750
3 Stephen E. Ewing	Franklin, Michigan	9	76,250
4 Richard M. Gabrys	Bloomfield Hills, Michigan	9	84,250
5 David W. Joos** Chief Executive Officer Chairman of Board	Okemos, Michigan Ended 5/21/10 Began 5/21/10	9	104,416
6 Philip R. Lochner, Jr. *** (4)	Greenwich, Connecticut	9	92,958
7 Michael T. Monahan***	Monahan Enterprises, LLC, Bloomfield Hills, Michigan	9	92,250
8 Joseph F. Paquette, Jr.***	Villanova, Pennsylvania	4 (3)	40,125
9 Percy A. Pierre	Michigan State University, East Lansing, Michigan	4 (3)	34,333
10 John G. Russell President and CEO	One Energy Plaza, Jackson, Michigan	5 (2)	0
11 Kenneth L. Way***	Naples, Florida	9	83,083
12 Kenneth Whipple** Chairman of the Board	One Energy Plaza, Jackson, Michigan Ended 5/21/10	4 (3)	76,833
13 John B. Yasinsky***	Bonita Springs Florida	9	86,750
<p><u>Footnote Data</u> Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings.</p> <p>1 Fees are prorated to each company on the Massachusetts formula.</p> <p>2 Mr. Russell joined the Board 5/21/10</p> <p>3 Messrs. Paquette, Pierre, Whipple left Board 5/21/10</p> <p>4 Mr. Lochner joined the Executive Committee 5/21/10</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) 4/13/2011	Year of Report December 31, 2010
<b>SECURITY HOLDERS AND VOTING POWERS</b>			
<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 21, 2010</p> <p>Jackson, Michigan</p>			

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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,550,388	84,108,789	441,599	0
5	TOTAL number of security holders	1,497	1	1,496	0
6	TOTAL votes of security holders listed below	84,476,926	84,108,789	368,137	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*	357,802		357,802	
12	Box 222, Bowling Green Station				
13	New York, NY 10274				
14	Charles M Pettee TOD Gail Densie Heldke	1,840		1,840	
15	1027 Midway Rd				
16	Norhbrook, IL 60062-3935				
17	Roger F Pettee	1,840		1,840	
18	PO Box 6213				
19	Madison, WI 53716				
20	Alan L Johns	1,340		1,340	
21	1254 Fountain Drive				
22	Columbus, OH 43221				
23	William R Houghton and Elizabeth P Houghton, Joint Tenants	1,310		1,310	
24	310 N. Rolling Oaks				
25	San Antonio, TX 78253				
26	Quentin G Hanson Jr	1,005		1,005	
27	6352 FM 2611				
28	Brazoria, TX 77422				
29	John Reynold Dahl	1,000		1,000	
30	5200 N Flagler Drive #2405				
31	West Palm Beach, FL 33407				
32	Sarah E Hamilton	1,000		1,000	
33	900 Chapman St				
34	Ionia, MI 48846				
35	Albert E Maass & Marilyn J Maass Jt Ten	1,000		1,000	
36	317 Oriole Ave SE				
37	Stuart, FL 34996				
38	Total Votes - 10 Largest Stockholders	84,476,926	84,108,789	368,137	0
39	* Nominee—Represents various brokers and banks				
40					
41	<u>1. (B) Security Holdings of Officers and Directors</u>				
42	D. W. Joos Chairman of the Board	0		0	
43	J. G. Russell Chief Executive Officer	0		0	
44	M. J. Ayres Director	0		0	
45	J. E. Barfield Director	0		0	
46	R. M. Gabrys Director	0		0	
47	P. R. Lochner, Jr. Director	0		0	
48	M. T. Monahan Director	0		0	
49	K. L. Way Director	10		10	
50	J. B. Yasinsky Director	10		10	
51	S. E. Ewing Director	0		0	
52	Total Votes - Officers and Directors	20	0	20	0

**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 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) 4/13/2011	Year of Report December 31, 2010
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<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"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</li> <li>8. State the estimated annual effect and nature of any important wage scale changes during the year.</li> <li>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.</li> <li>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.</li> <li>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</li> <li>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.</li> </ol>			

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	4/13/2011	December 31, 2010

# **IMPORTANT CHANGES DURING THE YEAR (Continued)**

## **1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:**

None

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

None

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

None

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

PNC Equipment Finance LLC. A transfer of ownership from GE/BLC to PNC of 716 vehicles was effective October 29, 2010. The total acquisition cost of the transferred units totaled \$15 million divided into 12 schedules (schedules 5 – 16) with terms from 2-9 years.

PNC Equipment Finance LLC. Vehicles were delivered in the fourth quarter under schedule 4 in the existing open ended lease with PNC. The entire schedule has an acquisition cost of \$2.6 million. Trucks were delivered during the fourth quarter with lease payments starting January 2011. Consumers Energy is responsible for payment of the trucks in the fourth quarter of 2010.

GATX Corporation. BBRX3 railcar lease was reassigned to GATX Corporation as of November 15, 2010. Lease term and payments remain the same (\$222,212 per month through April 30, 2013).

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

None

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

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

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 fourth quarter of 2010 for all long-term securities issuances.

On September 1, 2010, under an agreement executed on April 19, 2010, Consumers received the proceeds of the sale of \$250 million of 5.30% First Mortgage Bonds (FMB's) due 2022 and \$50 million of 6.17% FMB's due 2040.

On October 15, 2010 under an agreement executed on September 27, 2010, Consumers received the proceeds of the sale of the following long-term securities:

\$ 50 million of 2.60% FMB's due 2015  
\$100 million of 3.21% FMB's due 2017  
\$100 million of 3.77% FMB's due 2020  
\$ 50 million of 4.97% FMB's due 2040

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.

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### IMPORTANT CHANGES DURING THE YEAR (Continued)

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

No changes to Articles of Incorporation for this period. However, the Bylaws of Consumers Energy Company were amended and restated on May 21, 2010 to clarify the roles of the Presiding Director, Chairman of the Board, Chief Executive Officer, and President.

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

Consumers' union wage scale adjustments for 2010 were as follows: Total general increase was \$2,157,900. Total cost-of-living allowance increase was \$2,072,000.

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

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

See Notes to Consolidated Financial Statements.

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

See Notes to Consolidated Financial Statements.

**11. ESTIMATED INCREASE OR DECREASE IN ANNUAL REVENUES DUE TO IMPORTANT RATE CHANGES: STATE EFFECTIVE DATE AND APPROXIMATE AMOUNT OF INCREASE OR DECREASE FOR EACH REVENUE CLASSIFICATION. STATE THE NUMBER OF CUSTOMERS AFFECTED.**

Two important rate changes were implemented in 2010.

**Gas Rate Case U15986 - Order date May 17, 2010**

Approved Annual Rate Increase:

Residential	\$ 47 million
General Service	\$ 15 million
Transport	<u>\$ 4 million</u>
Total	\$ 66 million

Number of Customers Affected: Approximately 1.7 million

**Electric Rate Case U16191 - Order date November 4, 2010**

Approved Annual Rate Increase:

Residential	\$ 132 million
Secondary	\$ 23 million
Primary	\$ 2 million
Lighting & Unmetered	\$ 2 million
Self-Generation	\$ (9) million
ROA	<u>\$ (4) million</u>
Total	\$ 146 million

Number of Customers Affected: Approximately 1.8 million



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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) 4/13/2011	Year of Report December 31, 2010
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	13,263,748,429	13,952,586,441
3	Construction Work in Progress (107)	200-201	504,077,900	566,209,852
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		<b>13,767,826,329</b>	<b>14,518,796,293</b>
5	(Less) Accum.Prov for Depr.Amort.Depl (108,111,115)	200-201	5,499,078,371	5,790,157,526
6	Net Utility Plant (Enter total of line 4 less 5)		<b>8,268,747,958</b>	<b>8,728,638,767</b>
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)		<b>(44,286,408)</b>	<b>(44,286,408)</b>
14	Net Utility Plant (Enter total of lines 6 and 13)		<b>8,224,461,550</b>	<b>8,684,352,359</b>
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)	221	15,187,329	15,171,255
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,474,069	1,468,932
20	Investments in Associated Companies (123)	222-223	28,766,825	34,167,493
21	Investments in Subsidiary Companies (123.1)	224-225	797,875,058	851,619,959
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)	222-223	5,397,085	5,688,651
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		47,698,451	57,733,662
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)		<b>893,450,679</b>	<b>962,912,088</b>
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	5,870,155	46,667,568
36	Special Deposits (132-134)	---	4,287,891	4,954,403
37	Working Fund (135)	---	55,426	17,498
38	Temporary Cash Investments (136)	222-223	30,500,000	18,600,000
39	Notes Receivable (141)	226A	106,893,748	76,312,026
40	Customer Accounts Receivable (142)	226A	100,569,234	82,604,405
41	Other Accounts Receivable (143)	226A	53,797,882	48,158,046
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	20,762,857	22,891,126
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	3,395,869	6,235,524
45	Fuel Stock (151)	227	148,412,350	123,954,820
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	110,844,455	99,865,143
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	3,525,397	4,131,545

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	0	0
54	Stores Expense Undistributed (163)	227	(15,413)	0
55	Gas Stored Underground-Current (164.1)	---	1,038,056,426	941,345,284
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	---	0	0
57	Prepayments (165)	230	19,773,308	22,262,643
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	5,534	11,104
60	Rents Receivable (172)	---	158,655	128,837
61	Accrued Utility Revenues (173)	---	0	0
62	Misc Current and Accrued Assets (174)	230A	314,888,500	295,362,977
63	Derivative Instrument Assets (175)		315,607	602,373
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)		<b>1,920,572,167</b>	<b>1,748,323,070</b>
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)	---	23,793,110	19,120,087
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	2,309,017,338	2,128,820,999
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)	---	2,226	9,737
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	2,190,394	1,484,328
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	56,339,208	51,649,333
82	Accumulated Deferred Income Taxes (190)	234	1,586,255,760	1,254,306,562
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		<b>3,977,598,036</b>	<b>3,455,391,046</b>
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		<b>15,016,082,432</b>	<b>14,850,978,563</b>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	<b>PROPRIETARY CAPITAL</b>			
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	2,219,013,613	2,469,013,613
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	389,644,114	463,771,333
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(337,905)	(325,429)
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)	1,822,955	317,445
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		<b>3,857,700,607</b>	<b>4,180,334,792</b>
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256-257	3,663,592,000	3,875,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	203,088,394	167,747,648
21	Other Long-Term Debt (224)	256-257	459,120,459	401,433,024
22	Unamortized Premium on Long-Term Debt (225)	---	1,326,373	1,165,600
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	6,283,101	5,308,063
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		<b>4,320,844,125</b>	<b>4,440,038,209</b>
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		197,404,049	188,166,407
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		48,923,630	48,580,355
29	Accumulated Prov. for Pensions and Benefits (228.3)		1,398,021,116	1,079,788,549
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		19,385,588	21,268,755
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)		227,820,813	244,182,500
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		<b>1,891,555,196</b>	<b>1,581,986,566</b>
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		330,021,776	325,991,830
39	Notes Payable to Associated Companies (233)	260B	27,395,393	27,395,393
40	Accounts Payable to Associated Companies (234)	260B	11,280,113	10,904,568
41	Customer Deposits (235)		31,564,010	33,300,943
42	Taxes Accrued (236)	262-263	257,023,073	176,208,988
43	Interest Accrued (237)		68,657,850	72,899,288
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) 4/13/2011	Year of Report December 31, 2010
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)</b>				
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)		(3,927,815)	2,611,654
48	Misc. Current and Accrued Liabilities (242)	268	111,785,208	133,925,097
49	Obligations Under Capital Leases -Current (243)		22,440,042	23,423,398
50	Federal Income Taxes Accrued for Prior Years (244)		0	0
51	Michigan Single Business Taxes Accrued for Prior Years (244.1)	262-263	20,705,694	21,071,694
52	Fed. Inc. Taxes Accrued for Prior Years -Adj. (245)	262-263	62,723,820	3,279,968
53	Michigan Single Business Taxes Accrued for Prior Years - Adj. (245.1)		0	0
54	Total Current and Accrued Liabilities (lines 37 thru 53)		<b>940,160,145</b>	<b>831,503,802</b>
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)	268	47,097,006	36,926,750
57	Accumulated Deferred Investment Tax Credits (255)	266-267	51,031,067	49,201,517
58	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
59	Other Deferred Credits (253)	269	192,850,540	169,107,358
60	Other Regulatory Liabilities	278	998,433,738	807,362,821
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	1,536,584,728	1,773,835,724
64	Accum. Deferred Income Taxes-Other (283)	276A-276B	1,179,825,280	980,681,024
65	TOTAL Deferred Credits (Enter total of lines 56 thru 64)		<b>4,005,822,359</b>	<b>3,817,115,194</b>
66	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 54 and 65)		<b>15,016,082,432</b>	<b>14,850,978,563</b>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
110	12	d	This represents our liability to the DOE for disposal of spent nuclear fuel burned before April 7, 1983.		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>STATEMENT OF INCOME FOR THE YEAR</b>				
<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	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	6,148,681,252	6,059,184,709
3	Operating Expenses			
4	Operation Expenses (401)	320-323	4,263,593,957	4,321,170,660
5	Maintenance Expenses (402)	320-323	195,244,386	204,739,501
6	Depreciation Expenses (403)	336-337	395,701,942	376,691,487
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	20,062,843	22,560,256
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,344,484	5,344,486
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		137,400,456	240,724,227
13	(Less) Regulatory Credits		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	204,003,140	207,850,050
15	Income Taxes-Federal (409.1)	262-263	(30,879,443)	70,700,976
16	-Other (409.1)	262-263	23,366,116	23,423,073
17	Provision for Deferred Income Taxes (410.1)	234,272-276	1,500,396,845	1,349,378,700
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	1,242,183,548	1,302,431,186
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(1,829,550)	(3,575,552)
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		53,686	103,328
23	Losses from Disposition of Allowances			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,470,167,942	5,516,473,350
26	Net Utility Operating Income ( Enter Total of line 2 less 25) ( Carry forward to page 117, line 27)		678,513,310	542,711,359



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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
3,788,272,671	3,496,536,589	2,360,408,581	2,562,648,120			2
						3
2,380,522,285	2,180,638,014	1,883,071,672	2,140,532,646			4
161,854,311	171,468,258	33,390,075	33,271,243			5
281,496,630	268,019,016	114,205,312	108,672,471			6
0	0	0	0			7
12,722,840	13,431,718	7,340,003	9,128,538			8
5,338,326	5,338,328	6,158	6,158			9
0	0	0	0			10
0	0	0	0			11
137,400,456	240,548,750	0	175,477			12
0	0	0	0			13
146,276,710	148,313,791	57,726,430	59,536,259			14
(34,570,172)	57,931,318	3,690,729	12,769,658			15
15,402,254	16,398,012	7,963,862	7,025,061			16
922,327,352	1,123,072,872	578,069,493	226,305,828			17
720,193,784	1,109,011,161	521,989,764	193,420,025			18
(1,230,427)	(2,875,303)	(599,123)	(700,249)			19
0	0	0	0			20
0	0	0	0			21
53,686	103,328	0	0			22
0	0	0	0			23
0	0	0				24
3,307,293,095	3,113,170,285	2,162,874,847	2,403,303,065	0	0	25
480,979,576	383,366,304	197,533,734	159,345,055	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) 4/13/2011	Year of Report December 31, 2010
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income ( <i>Carried forward from page 114</i> )		<b>678,513,310</b>	<b>542,711,359</b>
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	9,957,114	11,060,063
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	8,904,783	9,829,689
33	Revenues From Nonutility Operations ( 417)	282	1,560,894	1,491,807
34	(Less) Expenses of Nonutility Operations (417.1)	282	1,585,740	1,431,591
35	Nonoperating Rental Income (418)	282	619,195	619,295
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	12,476	(79,306)
37	Interest and Dividend Income (419)	282	5,484,745	6,763,853
38	Allowance for Other Funds Used During Construction (419.1)	282	5,190,854	6,195,179
39	Miscellaneous Nonoperating Income (421)	282	34,447,286	41,008,103
40	Gain on Disposition of Property (421.1)	280	80,674	8,994,901
41	TOTAL Other Income ( <i>enter Total of lines 31 thru 40</i> )		<b>46,862,715</b>	<b>64,792,615</b>
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	109,306	372,660
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	6,384,875	228,558
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	38,465	22,068
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	3,258,474	2,369,907
49	Other Deductions (426.5)	340	9,676,661	3,489,373
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		<b>19,467,781</b>	<b>6,482,566</b>
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	296,814	315,917
53	Income Taxes - Federal (409.2)	262-263	13,362,731	4,034,509
54	Income Taxes - Other (409.2)	262-263	2,117,432	647,170
55	Provision for Deferred Income Taxes (410.2)	234,272-276	5,579,722	26,367,803
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	10,854,619	7,094,548
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)		<b>10,502,080</b>	<b>24,270,851</b>
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		<b>16,892,854</b>	<b>34,039,198</b>
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	221,280,293	222,317,597
63	Amort. Of Debt Disc. And Expense (428)	256-257	5,613,368	5,785,290
64	Amortization of Loss on Reacquired Debt (428.1)		8,553,264	9,792,373
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	160,772
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	12,538,487	14,290,660
68	Other Interest Expense (431)	340	16,572,243	35,176,524
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,194,347	3,567,744
70	Net Interest Charges (total of lines 62 thru 69)		<b>261,202,536</b>	<b>283,633,928</b>
71	Income Before Extraordinary Items (total lines 27,60,70)		<b>434,203,628</b>	<b>293,116,629</b>
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)		<b>0</b>	<b>0</b>
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)		<b>0</b>	<b>0</b>
78	Net Income (Enter Total of lines 71 and 77)		<b>434,203,628</b>	<b>293,116,629</b>

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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) 4/13/2011	Year of Report December 31, 2010
<b>RECONCILIATION OF DEFERRED INCOME TAX EXPENSE</b>			
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	268,736,587	131,459,965	
3 Account 281	0	0	
4 Account 282	538,978,693	302,478,593	
5 Account 283	114,612,072	144,130,935	
6 Account 284	0	0	
7 Reconciling Adjustments			
8 TOTAL Account 410.1 (on pages 114-115 line 17)	<b>922,327,352</b>	<b>578,069,493</b>	
9 TOTAL Account 410.2 (on page 117 line 55)			
10 Credits to Account 411 from:			
11 Account 190	125,355,963	137,765,811	
12 Account 281	0	0	
13 Account 282	369,951,795	210,792,134	
14 Account 283	224,886,026	173,431,819	
15 Account 284	0	0	
16 Reconciling Adjustments			
17 TOTAL Account 411.1 ( on page 114-115 line 18)	<b>720,193,784</b>	<b>521,989,764</b>	
18 TOTAL Account 411.2 ( on page 117 line 56)			
19 Net ITC Adjustment:			
20 ITC Utilized for the Year DR	1,650,052	0	
21 ITC Amortized for the Year CR	(2,880,479)	(599,123)	
22 ITC Adjustments:			
23 Adjust last year's estimate to actual per filed return			
24 Other (specify)			
25 Net Reconciling Adjustments Account 411.4*	<b>(1,230,427)</b>	<b>(599,123)</b>	
26 Net Reconciling Adjustments Account 411.5**			
27 Net Reconciling Adjustments Account 420***			

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).				
Other Utility	Total Utility	Other Income	Total Company	Line No.
	400,196,552	893,869	401,090,421	1
	0	0	0	2
	841,457,286	96,807	841,554,093	3
	258,743,007	4,589,046	263,332,053	4
	0	0	0	5
				6
				7
0	1,500,396,845			8
		5,579,722		9
	263,121,774	8,834,815	271,956,589	10
	0	0	0	11
	580,743,929	251,525	580,995,454	12
	398,317,845	1,768,279	400,086,124	13
	0	0	0	14
				15
				16
0	1,242,183,548			17
		10,854,619		18
	1,650,052		1,650,052	19
	(3,479,602)		(3,479,602)	20
				21
				22
				23
				24
0	(1,829,550)	0		25
		0		26
		0		27

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/13/2011		Year of Report December 31, 2010	
<b>OPERATING LOSS CARRYFORWARD</b>							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2005	239,295,664	Tax Sharing				
2			B	61,586,729	2010		
3			F			177,708,935	
4	2006	24,449	Tax Sharing				
5			F			24,449	
6	2008	57,477	Tax Sharing				
7			F			57,477	
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total	239,377,590		61,586,729		177,790,861	

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		337,262,339
2	Changes ( <i>Identify by prescribed retained earnings accounts</i> )		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: Unrealized gain on securities		
5	Credit: Taxes related to unrealized gain on securities		
6	Credit: Minimum pension liability		
7	Credit: Taxes related to Minimum pension liability		
8	TOTAL Credits to Retained Earnings (439)		0
9	Debit: Redemption of Common Stock		
10	Debit:		
11	Debit:		
12	Debit:		
13	TOTAL Debits to Retained Earnings (439)		0
14	Balance Transferred from Income (Account 433 Less Account 418.1)		434,191,152
15	Appropriations of Retained Earnings (Account 436)		
16	Excess Hydro Earnings		(2,909,005)
17			
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436)		(2,909,005)
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)



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)</b>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
29	Dividends Declared-Common Stock (Account 438)			
30	Dividends Declared-Common Stock		(358,100,000)	
31				
32				
33				
34				
35	TOTAL Dividends Declared-Common Stock (Account 438)		(358,100,000)	
36	Transfers from Account 216.1 Unappropriated Undistributed Subsidiary Earnings			
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		408,480,553	
<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>				
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	
<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>				
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)		55,290,780	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		55,290,780	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		463,771,333	
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>				
47	Balance-Beginning of Year (Debit or Credit)		(337,905)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		12,476	
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)		(325,429)	

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STATEMENT OF CASH FLOWS		
<p>1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p>		<p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p>

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	434,203,628
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	558,509,725
5	Amortization of capital leases and debt	37,404,996
6	Other non-cash operating activities	21,491,232
7	Regulatory Return on Capital Expenditures	(16,627,138)
8	Deferred Income Taxes (Net)	251,460,386
9	Investment Tax Credit Adjustment (Net)	(1,829,550)
10	Net (Increase) Decrease in Receivables	(95,822,941)
11	Net (Increase) Decrease in Inventory	132,132,571
12	Net (Increase) Decrease in Allowances Inventory	(606,148)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(165,298,294)
14	Net (Increase) Decrease in Other Regulatory Assets	93,032,123
15	Net Increase (Decrease) in Other Regulatory Liabilities	(65,649,310)
16	(Less) Allowance for Other Funds Used During Construction	5,190,854
17	(Less) Undistributed Earnings from Subsidiary Companies	12,812
18	Other:	
19	Prepayments	(2,489,335)
20	Changes in Other Assets and Liabilities	(266,196,020)
21		
22	Net Cash Provided by Operating Activities (Total of lines 2 thru 21)	908,512,259
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(722,815,355)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	(91,415,645)
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)	(814,231,000)
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	22,200
38	Costs to Retire Property	(43,295,835)
39	Investments in and Advances to Assoc. and Subsidiary Companies	(35,328,270)
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	0
43	Miscellaneous Investments	(2,582,157)
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investment Securities (a)	0

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<b>STATEMENT OF CASH FLOWS (Continued)</b>				
<b>4. Investing Activities</b> (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.		<b>5. Codes used:</b> (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)	<b>(895,415,062)</b>		
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long Term Debt (b)	596,435,734		
62	Preferred Stock			
63	Common Stock			
64	Other:			
65	Contribution from Stockholder	250,000,000		
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)	<b>846,435,734</b>		
71				
72	Payments for Retirement of:			
73	Long Term Debt (b)	(446,492,001)		
74	Preferred Stock			
75	Common Stock			
76	Other:			
77	Payment of Capital Leases	(23,451,000)		
78	Net Decrease in Short-Term Debt (c)	0		
79				
80	Dividends on Preferred Stock	(1,963,933)		
81	Dividends on Common Stock	(358,100,000)		
82	Net Cash Provided by Financing Activities			
83	(Total of lines 70 thru 81)	<b>16,428,800</b>		
84				
85	Net Increase in Cash and Cash Equivalents			
86	(Total of lines 22, 57 and 83)	<b>29,525,997</b>		
87				
88	Cash and Cash Equivalents at Beginning of Year	<b>40,713,472</b>		
89				
90	Cash and Cash Equivalents at End of Year	<b>70,239,469</b>		



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<b>STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)</b>						
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	(707,988)			
2	0	0	(3,106,340)			
3		0	5,637,283			
4	0	0	2,530,943		2,530,943	
5	0	0	1,822,955			
6	0	0	1,822,955			
7	0	0	475,361			
8	0	0	(1,980,871)			
9	0	0	(1,505,510)		(1,505,510)	
10	0	0	317,445			

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

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) 4/13/2010	Year of Report December 31, 2010
Consumers Energy Company			

## 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, 2010, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

#### *Investments in Subsidiaries*

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

#### *Accumulated Removal Costs*

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

#### *Accumulated Deferred Income Taxes*

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

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

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

#### *Debt*

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

Under electric and gas rate orders issued by the MPSC in 2009 and 2010, Consumers was granted authority to implement revenue decoupling mechanisms. The electric decoupling mechanism adjusts customer rates to collect or refund the change in marginal revenue arising from the difference between the level of average sales per customer adopted in the electric rate order and actual average sales per customer. The gas decoupling mechanism is similar, but does not adjust customer rates for changes in sales volumes resulting from weather fluctuations. Consumers accounts for these programs as alternative-



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revenue programs that meet the criteria for recognizing the effects of decoupling adjustments on revenue as electricity and gas are delivered. For details on Consumers' decoupling mechanisms, see Note 6, Regulatory Matters.

**Self-Implemented Rates:** Unless prohibited by the MPSC upon a showing of good cause, Consumers is allowed to self-implement new energy rates six months after a new rate case filing if the MPSC has not issued an order in the case. The MPSC then has another six months to issue a final order. If the MPSC does not issue 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 6, Regulatory 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 its Consolidated Statements of Income. Consumers records net sale billing adjustments upon invoice receipt, records expense accruals for future net purchases adjustments based on historical experience, and reconciles accruals to actual expenses upon invoice receipt.

**Accounts 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.

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

**Derivative Instruments:** Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its Consolidated Balance Sheets. If a derivative qualifies for cash flow hedge accounting, changes in the fair value are recorded in AOCI; otherwise, changes are reported in earnings. For additional details regarding derivative instruments, see Note 9, Derivative Instruments.

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

**Financial Instruments:** Consumers records debt and equity securities classified as available for sale at fair value as determined from quoted market prices or other observable, market-based inputs. Unrealized gains and losses on these securities are determined on a specific-identification basis. Consumers reports

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unrealized gains and losses from changes in fair value of the equity securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. Consumers reports unrealized gains resulting from changes in fair value of the debt securities, net of tax, in equity as part of AOCI. Unrealized losses on the debt securities, if significant, are considered other than temporary and reported in earnings since these securities are managed by an independent investment manager that can sell the securities at its own discretion. For additional details regarding financial instruments, see Note 8, Financial Instruments.

**Impairment of Long-Lived Assets:** Consumers performs tests of impairment if certain triggering events occur, or if there has been a decline in value that may be other than temporary. Consumers evaluates long-lived assets held in use for impairment by calculating the undiscounted future cash flows expected to result from the use of the asset and its eventual disposition. If the undiscounted future cash flows are less than the carrying amount, Consumers recognizes an impairment loss equal to the amount by which the carrying amount exceeds the fair value. Consumers estimates the fair value of the asset using quoted market prices, market prices of similar assets, or discounted future cash flow analyses. For additional details, see Note 18, Impairment Charges.

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

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

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

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

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

Years Ended December 31	2010	2009	2008
Electric utility property	3.0%	3.0%	3.0%
Gas utility property	2.9%	2.9%	3.6%
Other property	7.4%	7.6%	8.5%

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

When utility property is 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

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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 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 its Consolidated Statements of Income. When construction is completed and the property is placed in service, Consumers depreciates and recovers the capitalized AFUDC from customers over the life of the related asset. Presented in the following table are Consumers' composite AFUDC capitalization rates:

Years Ended December 31	2010	2009	2008
AFUDC capitalization rate	7.6%	7.6%	7.7%

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 plant, property, and equipment see Note 14, Plant, Property, 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 and Cash Equivalents:** Consumers has restricted cash and cash equivalents dedicated for repayment of Securitization bonds and for payment under performance guarantees. Consumers classifies these amounts as a current asset, as they relate to payments that could occur within one year.

**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 portions of Consumers' businesses, refinancing costs are expensed as incurred. For the regulated portions of Consumers' businesses, any remaining unamortized premiums, discounts, and issuance costs associated with refinanced debt are amortized over the term of the newly issued debt.

## 2: NEW ACCOUNTING STANDARDS

### IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

*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 qualifying special-purpose entity from guidance relating to transfers of financial assets and

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extinguishments of liabilities. It also removes the exceptions from applying guidance relating to VIEs to qualifying special-purpose entities. 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. The standard also requires enhanced disclosures related to continuing involvement with financial assets. Under this standard, transactions entered into under Consumers' revolving accounts receivable sales program, discussed in Note 7, Financings and Capitalization, are accounted for as secured borrowings rather than as sales. Consumers presents outstanding amounts under the program as short-term debt collateralized by accounts receivable.

### 3: OTHER INCOME AND OTHER EXPENSE

Presented in the following table are the components of Other income and Other expense at Consumers:

	In Millions		
Years Ended December 31	2010	2009	2008
Other income:			
Regulatory return on capital expenditures	\$ 17	\$ 26	\$ 33
Gain on SERP investment	-	5	-
Return on stranded and security costs	4	5	5
Electric restructuring return	-	-	1
All other	10	11	6
Total other income	\$ 31	\$ 47	\$ 45
Other expense:			
Unrealized investment loss	\$ -	\$ -	\$ (16)
Donations	(6)	-	-
Civic and political expenditures	(3)	(3)	(5)
All other	(6)	(8)	(7)
Total other expense	\$ (15)	\$ (11)	\$ (28)

### 4: FAIR VALUE MEASUREMENTS

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

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

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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 is significant to the fair value measurement in its entirety.

#### Assets and Liabilities Measured at Fair Value on a Recurring Basis

Presented in the following tables are Consumers' assets and liabilities, by level within the fair value hierarchy, reported at fair value on a recurring basis at December 31, 2010 and 2009:

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

		In Millions			
December 31, 2009	Total	Level 1	Level 2	Level 3	
<b>Assets:</b>					
Cash equivalents	\$ 31	\$ 31	\$ -	\$ -	
Restricted cash equivalents	5	5	-	-	
CMS Energy common stock	29	29	-	-	
Nonqualified deferred compensation plan assets	4	4	-	-	
<b>SERP:</b>					
Cash equivalents	30	30	-	-	
State and municipal bonds	16	-	16	-	
<b>Total</b>	<b>\$ 115</b>	<b>\$ 99</b>	<b>\$ 16</b>	<b>\$ -</b>	
<b>Liabilities:</b>					
Nonqualified deferred compensation plan liabilities	\$ 4	\$ 4	\$ -	\$ -	
<b>Total</b>	<b>\$ 4</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	

- (a) At December 31, 2010, Consumers' assets classified as Level 3 represented one percent of Consumers' total assets measured at fair value.

**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 repurchase agreements collateralized by U.S. Treasury notes.

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**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 NAVs 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.

The SERP invests in a short-term, fixed-income mutual fund that holds a variety of debt securities with average maturities of one to three years. The fund invests primarily in investment-grade debt securities but, in order to achieve its investment objective, it may invest a portion of its assets in high-yield securities, foreign debt, and derivative instruments. The fair value of the fund is determined using the daily published NAV, which is the basis for transactions to buy or sell shares in the fund.

The SERP state and municipal bonds are investment grade securities that 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 trades, broker/dealer quotes, bond ratings, and general information on market movements normally considered by market participants when pricing such debt securities. Consumers reports its SERP assets in Other non-current assets on its Consolidated Balance Sheets. For additional details about SERP securities, see Note 8, Financial Instruments.

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

**Derivative Instruments:** Consumers classifies its derivatives as Level 3 since the fair value measurements incorporate pricing assumptions that cannot be observed or confirmed through market transactions.

#### **Assets and Liabilities Measured at Fair Value on a Recurring Basis using Significant Level 3 Inputs**

Presented in the following table is a reconciliation of changes in the fair values of Level 3 assets and liabilities at Consumers:

Years Ended December 31	In Millions		
	2010	2009	2008
Balance at January 1	\$ -	\$ -	\$ -
Total gains (losses) included in earnings (a)	4	10	(1)
Purchases, sales, issuances, and settlements (net)	(3)	(10)	1
Balance at December 31	\$ 1	\$ -	\$ -
Unrealized gains included in earnings for the years ended December 31 relating to assets and liabilities still held at December 31 (a)	\$ 1	\$ -	\$ -

- (a) Consumers records realized and unrealized gains and losses for Level 3 recurring fair values in earnings as a component of Other income on its Consolidated Statements of Income.

## **5: CONTINGENCIES AND COMMITMENTS**

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## 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:* Consumers expects to incur remediation and other response activity costs at a number of sites under NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. At December 31, 2010, Consumers had a recorded liability of \$2 million, its estimated probable NREPA liability.

Consumers is a potentially responsible party at a number of contaminated sites administered under the Superfund. Superfund liability is joint and several. In addition to Consumers, many other creditworthy parties with substantial assets are potentially responsible with respect to the individual sites. In November 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party at the Kalamazoo River Superfund site. The notification claimed that the EPA has reason to believe Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. Consumers responded to the EPA in December 2010, stating that it has no information showing that it disposed of PCBs or arranged for disposal or treatment of PCB-containing material at portions of the site and requesting further information from the EPA before Consumers would commit to perform or finance cleanup activities at the site. Until further information is received from the EPA, Consumers is unable to estimate a range of potential liability for cleanup of the river.

Based on its experience, Consumers estimates that its share of the total liability for other known Superfund sites will be between \$2 million and \$8 million. Various factors, including the number of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2010, 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. Consumers periodically reviews these cost estimates. Any significant change in the underlying assumptions, such as an increase in the number of sites, different remediation techniques, 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 an NOV/FOV from the EPA alleging that fourteen utility boilers exceeded the visible emission limits in their associated air permits. Consumers has responded formally to the NOV/FOV denying the allegations. In addition, in 2008, Consumers received an NOV for three of its coal-fueled facilities alleging, among other things, violations of NSR PSD regulations relating to ten projects from 1986 to 1998 allegedly subject to NSR review. 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

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their plants. Consumers responded to the information requests from the EPA on this subject in the past. Consumers believes that it has properly interpreted the requirements of RMRR.

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

### **Nuclear Matters:**

*DOE Litigation:* In 1997, a U.S. Court of Appeals decision confirmed that the DOE was to begin accepting deliveries of spent nuclear fuel for disposal by January 1998. Subsequent U.S. Court of Appeals litigation, in which 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 U.S. 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. 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 to fund the disposal of spent nuclear fuel used before 1983. This balance comprises the principal amount of \$44 million collected from customers for spent nuclear fuel disposal fees and \$119 million of interest accrued on those collections. The liability, which is classified in Long-term debt on Consumers' Consolidated Balance Sheets, 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. In its November 2010 electric rate order, the MPSC directed Consumers to establish, within six months of the date of the order, an independent trust fund for the amount payable to the DOE. In December 2010, Consumers filed a Petition for Rehearing and Clarification, requesting that the MPSC modify its conclusion that this amount be placed in a trust.

### **GAS UTILITY CONTINGENCIES**

**Gas Environmental Matters:** Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. These sites include 23 former MGP facilities. Consumers operated the facilities on these sites for some part of their operating lives. For some of these sites, Consumers has no present ownership interest or may own only a portion of the original site. At December 31, 2010, Consumers estimated its undiscounted remaining remediation and other response activity costs to be between \$31 million and \$46 million. Generally, Consumers has been able to recover most of its costs to date through proceeds from insurance settlements and customer rates.

At December 31, 2010, Consumers had a recorded liability of \$31 million and a regulatory asset of



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\$58 million that included \$27 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 the MGP liability.

## OTHER CONTINGENCIES

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

## CONTRACTUAL COMMITMENTS

**Purchase Obligations:** Presented in the following table are Consumers' contractual cash obligations at December 31, 2010 for each of the periods shown.

	In Millions				
	Payments Due				
	Total	Less Than One Year	One to Three Years	Three to Five Years	More Than Five Years
Purchase obligations	\$ 15,794	\$ 1,996	\$ 2,613	\$ 1,751	\$ 9,434
Purchase obligations – related parties	1,735	87	180	193	1,275

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

Capacity and energy charges, net of RCP replacement energy and benefits, under the MCV PPA were \$285 million in 2010, \$246 million in 2009, and \$320 million in 2008. Based on a 2008 contract amendment and approval by the MPSC that allows Consumers to manage the contract more cost

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effectively, Consumers estimates that capacity and energy charges under the MCV PPA will average \$320 million annually. These amounts are included in the table above.

**The Palisades PPA:** Consumers has a PPA expiring in 2022 with Entergy to purchase all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers estimates that capacity and energy payments under the Palisades PPA will average \$342 million annually. A portion of these amounts is included in the table above. Consumers' total purchases of capacity and energy under the PPA were \$286 million in 2010, \$276 million in 2009, and \$298 million in 2008. For further details about Palisades, see Note 13, Leases.

## 6: REGULATORY MATTERS

### RATE MATTERS

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

### ELECTRIC UTILITY

**Electric Rate Cases:** The MPSC, through a final order and rehearing in Consumers' 2009 electric rate case, directed Consumers to refund to customers the difference between the rates it self-implemented in May 2009 and the rates authorized in the order, plus interest, subject to a reconciliation proceeding. In August 2010, the MPSC ordered Consumers to refund self-implemented revenue of \$16 million to customers. Consumers refunded this amount in September 2010.

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 requested authority to recover new investments in system reliability, environmental compliance, and technology advancements.

In July 2010, Consumers self-implemented an annual electric rate increase of \$150 million, subject to refund with interest. Consumers self-implemented \$28 million less than it originally requested in order to respond to concerns raised by the MPSC Staff and other intervenors and to provide a balance between the need for investment in Michigan's infrastructure, which will support economic recovery in the state, and the resulting rate impacts on customers. In its July 2010 order allowing Consumers to self-implement the \$150 million increase, the MPSC expressed concern about utilities repeatedly self-implementing rate increases over short time periods, and before the return of previous overcollections of self-implemented rate increases. In August 2010, the Attorney General filed a claim for appeal with the Michigan Court of Appeals regarding the MPSC's July 2010 order.

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In November 2010, the MPSC issued its order in this case, authorizing Consumers to increase its rates in an annual amount of \$146 million based on an authorized return on equity of 10.7 percent. Presented in the following table are the components of the electric rate increase authorized by the MPSC and Consumers' self-implemented increase:

In Millions			
Components of the increase in revenue	Increase Authorized by the MPSC	Consumers' Self-Implemented Increase	Difference
Investment in rate base	\$ 102	\$ 106	\$ (4)
Recovery of operating and maintenance costs	25	21	4
Cost of capital	-	18	(18)
Impact of sales declines	19	5	14
Total	\$ 146	\$ 150	\$ (4)

The MPSC directed Consumers to refund to customers the difference between the rates it self-implemented in July 2010 and the rates authorized in the November 2010 order, plus interest, subject to a reconciliation proceeding. In February 2011, Consumers filed an application to reconcile the total revenues collected under its self-implemented rates with those that would have been collected under the rates authorized by the MPSC. This reconciliation found that no refund is required.

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

**PSCR Plans:** In September 2009, Consumers submitted its 2010 PSCR plan to the MPSC. In accordance with its proposed plan, Consumers self-implemented the 2010 PSCR charge beginning in January 2010. In February 2011, the MPSC issued an order approving Consumers' 2010 PSCR plan with the exception of \$5 million of gas supply costs related to Zeeland.

In September 2010, Consumers submitted its 2011 PSCR plan to the MPSC. In accordance with its proposed plan, Consumers self-implemented the 2011 PSCR charge beginning in January 2011.

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

PSCR Year	Date Filed	Net Underrecovery	PSCR Cost of Power Sold
2009	March 2010	\$39 million (a)	\$1.6 billion

- (a) In 2005, the MPSC approved an economic development discount for a large industrial customer to promote long-term investments in the industrial infrastructure of Michigan. 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 power-supply component of the discount provided from January 2009 through self-implementation, which totaled \$4 million. Consumers has requested recovery of this amount through its 2009 PSCR reconciliation. In this reconciliation, intervenors are seeking disallowances ranging from \$11 million to \$43 million.

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The MPSC issued an order in Consumers' 2007 PSCR reconciliation in March 2010. In April 2010, Consumers filed for a rehearing in its reconciliation, asking the MPSC to reconsider its decision to disallow recovery of a \$2 million economic development discount provided in 2007 to the large industrial customer. In June 2010, the MPSC denied Consumers' petition for rehearing. In July 2010, Consumers filed a claim for appeal with the Michigan Court of Appeals regarding the MPSC's decision to disallow recovery of the economic development discount. In January 2011, the Michigan Court of Appeals dismissed Consumers' claim.

The MPSC issued an order in Consumers' 2008 PSCR reconciliation in June 2010. In July 2010, Consumers filed for a rehearing in its 2008 PSCR reconciliation, asking the MPSC to reconsider its decision to disallow recovery of a \$3 million economic development discount. In January 2011, the MPSC denied Consumers' petition for rehearing.

**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 had not refunded this amount to customers. The order directed Consumers to explain why it should not be found in violation of the MPSC's December 2005 order and subjected to applicable sanctions, and why the refunds required by that order had 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 exceeded the total amounts included in rates for these activities.

In March 2010, the MPSC Staff requested that the MPSC find Consumers in violation of the December 2005 order and that the MPSC order Consumers to refund \$27 million for failure to meet annual spending requirements during 2007 and 2008. Consumers filed a response, stating that it would be unreasonable and unlawful to order a refund of this amount and that Consumers' expenditures were consistent with the MPSC's orders. In March 2010, the administrative law judge's proposal for decision found Consumers' expenditures to be prudent and that Consumers did not violate the December 2005 order. The administrative law judge recommended that the MPSC find that no violation of the December 2005 order occurred and that no refunds be made to customers.

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

Also in February 2010, Consumers filed an electric depreciation case for Ludington, the pumped-storage plant jointly owned by Consumers and Detroit Edison. This case, filed jointly with Detroit Edison, requests an increase in annual depreciation expense. Consumers' share of this increase is \$9 million annually.

**Wind Plant Depreciation:** In January 2011, Consumers filed an application with the MPSC seeking approval of depreciation rates for facilities to be installed in connection with Consumers' plans to construct a 100-MW wind farm, Lake Winds Energy Park, in Mason County, Michigan. This case requests an increase of \$10 million in annual depreciation expense associated with these wind power production facilities.

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**Renewable Energy Plan:** In June 2010, Consumers filed its first annual report and reconciliation for its renewable energy plan with the MPSC, requesting approval of Consumers' reconciliation of renewable energy plan costs for 2009.

In February 2011, Consumers filed an amended renewable energy plan to reduce the amount recoverable from customers. Consumers proposed the amendment as a result of lower-than-anticipated costs to comply with the renewable energy requirements prescribed by the 2008 Energy Legislation.

**Energy Optimization Plan:** In April 2010, Consumers filed its first annual report and reconciliation for its energy optimization plan with the MPSC, requesting approval of Consumers' reconciliation of energy optimization plan costs for 2009. Consumers also requested approval to collect \$6 million from customers as an incentive payment for achieving savings targets under both its gas and electric energy optimization plans during 2009.

During 2010, Consumers achieved 137 percent of its electric savings target and 124 percent of its gas savings target. For achieving these savings levels, Consumers will request the MPSC's approval to collect \$8 million, the maximum incentive, in the energy optimization reconciliation to be filed in April 2011.

As one of the conditions to the continuation of the electric and gas decoupling mechanisms, Consumers must exceed the statutory savings targets specified in the 2008 Energy Legislation for 2011 through 2014. In December 2010, the MPSC approved Consumers' amended energy optimization plan to recover the additional spending necessary to exceed these savings targets.

## GAS UTILITY

**Gas Rate Cases:** In May 2010, the MPSC authorized Consumers to implement an annual rate increase of \$66 million, based on an authorized return on equity of 10.55 percent. In December 2010, the MPSC directed Consumers to refund \$11 million to customers for the difference between the rates it self-implemented in November 2009 and the rates authorized by the MPSC in its order, plus interest, in January 2011.

In August 2010, Consumers filed an application with the MPSC seeking an annual increase in revenue of \$55 million based on an 11 percent authorized return on equity. The filing requested recovery for investments made to enhance safety, system reliability, and operational efficiencies that improve service to customers. In January 2011, the MPSC Staff recommended a revenue increase of \$5 million, based on a 10.1 percent return on equity.

In January 2011, Consumers filed testimony and exhibits with the MPSC in support of a self-implemented annual gas rate increase of \$48 million, subject to refund with interest. In February 2011, Consumers filed a letter with the MPSC revising the proposed self-implemented increase to \$29 million. The MPSC issued an order in February 2011, delaying Consumers' self-implementation in order to give other parties to the proceeding an opportunity to respond to Consumers' revised self-implementation filing.

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Presented in the following table are the components of the rate increase recommended by the MPSC Staff and the self-implemented increase proposed by Consumers:

In Millions			
Components of the increase in revenue	Increase Recommended by the MPSC Staff	Consumers' Proposed Self-Implemented Increase	Difference
Investment in rate base	\$ 25	\$ 28	\$ (3)
Recovery of operating and maintenance costs	2	7	(5)
Cost of capital	(20)	(9)	(11)
Impact of sales declines	(2)	3	(5)
Total	\$ 5	\$ 29	\$ (24)

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

*GCR Plans:* In March 2010, the MPSC authorized Consumers to implement its 2009-2010 base GCR factor and generally approved Consumers' plan.

In December 2010, the MPSC authorized Consumers to implement its 2010-2011 base GCR factor with certain adjustments to its purchasing guidelines and contingent cost recovery methodology.

In December 2010, Consumers filed an application with the MPSC seeking approval of its GCR plan for the 2011-2012 GCR plan year. Consumers plans to self-implement its filed GCR plan factor in April 2011.

*GCR Reconciliation:* Presented in the following table is the GCR reconciliation filing pending with the MPSC:

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

In November 2010, the MPSC issued an order in Consumers' 2008-2009 GCR reconciliation approving full recovery of \$1.8 billion in gas costs, and authorized Consumers to roll into its 2009-2010 GCR plan the underrecovery of \$16 million.

## REGULATORY ASSETS AND LIABILITIES

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

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

In Millions			
December 31	End of Recovery or Refund Period	2010	2009
<b>Regulatory Assets:</b>			
Postretirement benefits (Note 10) (a)	various	\$ 1,383	\$ 1,464
Securitized costs (Note 7) (b)	2015	310	364
ARO (Note 15) (b)	various	107	100
Big Rock nuclear decommissioning and related costs (b) (c)	n/a	85	85
MGP sites (Note 5) (a)	2020	58	63
Unamortized debt costs (b)	n/a	52	56
Stranded costs (d)	2013	46	67
Decoupling mechanisms (d) (e)	n/a	39	5
Energy optimization plan incentive (b) (f)	various	14	6
Uncollectible expense tracking mechanism (d) (g)	n/a	3	6
Customer Choice Act (d)	2013	2	42
Other (d) (h)	various	13	52
<b>Total regulatory assets (i)</b>		<b>\$ 2,112</b>	<b>\$ 2,310</b>
<b>Regulatory Liabilities:</b>			
Cost of removal (j)	various	\$ 1,311	\$ 1,247
Income taxes, net (Note 11)	various	410	529
ARO (Note 15)	various	122	130
Renewable energy plan (k)	n/a	101	25
Energy optimization plan (k)	n/a	34	6
Self-implemented rate refunds (l)	2011	14	18
Refund of revenue in excess of nuclear decommissioning costs (m)	2011	7	86
Palisades refund (n)	2011	2	85
Other (h)	various	9	10
<b>Total regulatory liabilities (i)</b>		<b>\$ 2,010</b>	<b>\$ 2,136</b>

- (a) The regulatory assets associated with postretirement benefits and MGP sites are offset partially by liabilities. The net amount is included in rate base (or is expected to be included, for costs incurred subsequent to the most recently approved rate case), thereby providing a return.
- (b) These regulatory assets represent incurred costs for which the MPSC has provided, or Consumers expects, recovery without a return on investment.
- (c) Consumers paid \$30 million to Entergy to assume ownership and responsibility for the Big Rock ISFSI, and incurred \$55 million for nuclear fuel storage costs as a result of the DOE's failure to accept spent nuclear fuel. Consumers is seeking recovery of these costs from the DOE.
- (d) These regulatory assets either are included in rate base (or are expected to be included, for costs incurred subsequent to the most recently approved rate case), thereby providing a return on incurred costs, or provide a specific return on investment authorized by the MPSC.
- (e) A decoupling mechanism, authorized by the MPSC in Consumers' 2009 electric rate case order and extended in the 2010 electric rate case order, allows Consumers to adjust future electric rates to compensate for changes in sales volumes resulting from weather fluctuations, energy efficiency, and conservation. Various parties have filed appeals concerning the electric decoupling mechanism. At December 31, 2010, Consumers had a \$28 million non-current regulatory asset

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recorded for electric decoupling. At December 31, 2009, Consumers had a \$5 million non-current regulatory asset recorded for electric decoupling. Consumers plans to file its first annual electric decoupling mechanism reconciliation in March 2011.

Also, in its May 2010 gas rate order, the MPSC authorized Consumers to adopt a gas decoupling mechanism, which is similar to the electric decoupling mechanism except that it does not compensate for changes in sales volumes resulting from weather fluctuations. At December 31, 2010, Consumers had an \$11 million non-current regulatory asset recorded for gas decoupling. Consumers plans to file its first annual gas decoupling mechanism reconciliation in September 2011.

- (f) In 2009 and 2010, Consumers exceeded annual energy savings targets established by the MPSC and, therefore, qualified for financial incentives. For achieving 2009 targets, Consumers requested \$6 million from the MPSC through the energy optimization reconciliation case filed in April 2010. Consumers will request \$8 million, the maximum incentive for achieving 2010 targets, from the MPSC through the energy optimization reconciliation to be filed in April 2011. Consumers reported the 2009 and 2010 incentives in non-current regulatory assets.
- (g) In its November 2009 electric rate order, the MPSC authorized an uncollectible expense tracking mechanism, which allowed future rates to be adjusted to collect or refund 80 percent of the difference between the level of electric uncollectible expense included in rates and actual uncollectible expense. Various parties have filed appeals concerning the uncollectible expense tracking mechanism. In its November 2010 electric rate order, the MPSC terminated the uncollectible expense tracking mechanism as of November 2010 and ordered Consumers to file its reconciliation for the entire period of the tracker in March 2011.
- (h) At December 31, 2010 and 2009, other regulatory assets included electric restructuring implementation costs, a gas inventory regulatory asset, and OPEB and pension expense incurred in excess of the MPSC-approved amounts. Consumers will recover these regulatory assets from its customers. Other regulatory liabilities included AFUDC collected in excess of the MPSC-approved amount.
- (i) At December 31, 2010, Consumers had \$19 million of regulatory assets classified as current regulatory assets and \$22 million of regulatory liabilities classified as current regulatory liabilities. At December 31, 2009, Consumers had \$19 million of regulatory assets classified as current regulatory assets and \$145 million of regulatory liabilities classified as current regulatory liabilities.
- (j) Consumers records a non-current regulatory liability for the amounts collected from customers to fund future asset removal costs.
- (k) At December 31, 2010 and 2009, surcharges collected from customers to fund Consumers' renewable energy plan and energy optimization plan exceeded Consumers' spending. These excess amounts are reported in the non-current portion of regulatory liabilities, as the period in which Consumers will spend the surcharges collected is beyond one year. The regulatory liability related to the renewable energy plan will be amortized as costs are incurred to operate and depreciate Consumers' planned wind farms and as Consumers purchases RECs under renewable energy purchase agreements. Consumers expects its first wind farm, Lake Winds Energy Park, to be operational in late 2012. Delivery of RECs under the majority of Consumers' renewable energy purchase agreements is also expected to begin during 2012.
- (l) At December 31, 2010, Consumers had a \$3 million regulatory liability recorded related to its self-implemented electric rates and an \$11 million regulatory liability recorded related to its self-



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implemented gas rates. At December 31, 2009, Consumers had a \$17 million regulatory liability recorded related to its self-implemented electric rates.

- (m) The MPSC and FERC regulate the recovery of Consumers' costs to decommission Big Rock. Subsequent to 2000, Consumers stopped funding a Big Rock trust fund because the collection period for an MPSC-authorized decommissioning surcharge expired on that date. The level of funds provided by the trust fell short of the amount needed to complete decommissioning and Consumers provided \$44 million of corporate contributions for decommissioning costs.

In an order issued in February 2010, the MPSC concluded that certain revenues collected during a statutory rate freeze from 2001 through 2003 should have been deposited in a decommissioning trust fund. The MPSC agreed that Consumers was entitled to recover \$44 million of decommissioning costs, but concluded that Consumers had collected this amount previously through the rates in effect during the rate freeze. In April 2010, the MPSC ordered Consumers to refund \$85 million of revenue collected in excess of decommissioning costs plus interest, over seven months beginning in July 2010. At December 31, 2010, a \$7 million regulatory liability remained to be refunded. Consumers completed this refund in January 2011. Consumers filed an appeal with the Michigan Court of Appeals in March 2010 to dispute the MPSC's conclusion that the collections received during the rate freeze should be subject to refund.

- (n) In 2009, the MPSC required Consumers to distribute to customers proceeds from the Palisades and Big Rock ISFSI sale transaction and Palisades decommissioning fund balances.

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

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

Years Ended December 31	In Millions	
	2010	2009
Regulatory assets for PSCR and GCR underrecoveries	\$ 15	\$ 48
Regulatory liabilities for PSCR and GCR overrecoveries	\$ 19	\$ 21

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## 7: FINANCINGS AND CAPITALIZATION

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

			In Millions	
	Interest Rate (%)	Maturity	2010	2009
FMBs (a)	4.000	2010	\$ -	\$ 250
	5.000	2012	300	300
	5.375	2013	375	375
	6.000	2014	200	200
	5.000	2015	225	225
	2.600	2015	50	-
	5.500	2016	350	350
	5.150	2017	250	250
	3.210	2017	100	-
	5.650	2018	250	250
	6.125	2019	350	350
	6.700	2019	500	500
	5.650	2020	300	300
	3.770	2020	100	-
	5.300	2022	250	-
	5.650	2035	-	139
	5.800	2035	175	175
	6.170	2040	50	-
	4.970	2040	50	-
			<u>\$ 3,875</u>	<u>\$ 3,664</u>
Senior notes	6.875	2018	180	180
Securitization bonds	5.613 (b)	2011-2015	208	243
Nuclear fuel disposal liability to DOE	(c)	(c)	163	163
Tax-exempt pollution control revenue bonds	Various	2018-2035	103	161
Total principal amount outstanding			<u>\$ 4,529</u>	<u>\$ 4,411</u>
Current amounts			(37)	(343)
Net unamortized discount			(4)	(5)
Total Long-term debt			<u>\$ 4,488</u>	<u>\$ 4,063</u>

- (a) The weighted-average interest rate for Consumers' FMBs was 5.517 percent at December 31, 2010 and 5.583 percent at December 31, 2009.
- (b) The weighted-average interest rate for Consumers' Securitization bonds was 5.613 percent at December 31, 2010 and 5.566 percent at December 31, 2009.
- (c) The interest rate for Consumers' nuclear fuel disposal liability was 0.132 percent at December 31, 2010 and 0.117 percent at December 31, 2009. The interest rate is based on the 13-week Treasury Bill rate. The maturity date of the nuclear fuel disposal liability is uncertain. For additional details, see the "Electric Utility Contingencies - Nuclear Matters – Nuclear Fuel Disposal Cost" section included in Note 5, Contingencies and Commitments.

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**Financings:** Presented in the following table is a summary of significant long-term debt transactions during 2010:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
<b>DEBT ISSUANCES:</b>				
FMBs	250	5.30%	September 2010	September 2022
FMBs	50	6.17%	September 2010	September 2040
FMBs	50	2.60%	October 2010	October 2015
FMBs	100	3.21%	October 2010	October 2017
FMBs	100	3.77%	October 2010	October 2020
FMBs	50	4.97%	October 2010	October 2040
<b>DEBT RETIREMENTS:</b>				
FMBs	250	4.00%	May 2010	May 2010
FMBs	137	5.65%	October 2010	April 2035
Tax-exempt pollution control revenue bonds	58	Various	June 2010	June 2010

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

**Regulatory Authorization for Financings:** FERC has authorized Consumers to have outstanding at any one time, up to \$1.0 billion of secured and unsecured short-term securities for general corporate purposes. The remaining availability is \$670 million at December 31, 2010. FERC has also authorized Consumers to issue and sell up to \$1.1 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$650 million at December 31, 2010. The authorizations are for the period ending June 30, 2012. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

**Securitization Bonds:** Certain regulatory assets owned by Consumers' subsidiary, Consumers Funding, collateralize Consumers' Securitization bonds. The bondholders have no recourse to Consumers' other assets. Through its rate structure, Consumers bills customers for Securitization surcharges to fund the payment of principal, interest, and other related expenses. The surcharges collected are remitted to a trustee and are not available to creditors of Consumers or creditors of Consumers' affiliates other than Consumers Funding. Securitization surcharges totaled \$49 million in 2010 and \$46 million in 2009.

**Debt Maturities:** At December 31, 2010, the aggregate annual contractual maturities for long-term debt for the next five years were:

	In Millions				
	Payments Due				
	2011	2012	2013	2014	2015
Long-term debt	\$ 37	\$ 339	\$ 416	\$ 243	\$ 324

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**Revolving Credit Facilities:** The following secured revolving credit facilities with banks were available at December 31, 2010:

In Millions				
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
September 21, 2011 (a)	30	-	30	-
March 30, 2012	500	-	300	200
August 9, 2013	150	-	-	150

(a) Secured revolving letter of credit facility.

**Short-term Borrowings:** Under Consumers' revolving accounts receivable sales program, Consumers may transfer up to \$250 million of accounts receivable, subject to certain eligibility requirements, to a wholly owned, consolidated, bankruptcy-remote special-purpose entity. In turn, the special-purpose entity may transfer an undivided interest in the receivables. Under accounting rules effective January 1, 2010, transactions entered into under this program are accounted for as secured borrowings rather than as sales. At December 31, 2010, \$250 million of accounts receivable were eligible for transfer, and no accounts receivable had been transferred under the program. Prior to 2010, Consumers accounted for these transfers as sales. At December 31, 2009, \$250 million of accounts receivable were eligible for sale, of which \$50 million were sold.

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

**Dividend Restrictions:** Under the provisions of its articles of incorporation, at December 31, 2010, Consumers had \$404 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 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 2010, Consumers paid \$358 million of common stock dividends to CMS Energy.

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

December 31, 2010 and 2009	Series	Optional Redemption Price	Number of Shares	In Millions
Cumulative \$100 par value, authorized 7,500,000 shares, with no mandatory redemption	\$ 4.16	\$ 103.25	68,451	\$ 7
	\$ 4.50	\$ 110.00	373,148	37
Total preferred stock				\$ 44

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## 8: FINANCIAL INSTRUMENTS

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

December 31	2010		2009	
	Cost or Carrying Amount	Fair Value	Cost or Carrying Amount	Fair Value
Securities available for sale	\$ 64	\$ 90	\$ 24	\$ 45
Long-term debt (a)	4,525	4,891	4,406	4,635

(a) Includes current portion of long-term debt of \$37 million at December 31, 2010 and \$343 million at December 31, 2009.

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

The effects of third-party credit enhancements are excluded from the fair value measurements of long-term debt. At December 31, 2010, Consumers' long-term debt included \$103 million principal amount that was supported by third-party credit enhancements. At December 31, 2009, Consumers' long-term debt included \$271 million principal amount that was supported by third-party insurance or other credit enhancements.

Presented in the following table are Consumers' investment securities:

December 31	2010				2009			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
Available for sale:								
SERP:								
Mutual fund	\$ 39	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -
State and municipal bonds	17	-	-	17	16	-	-	16
CMS Energy common stock	8	26	-	34	8	21	-	29

The mutual fund classified as available for sale is a short-term, fixed-income fund. Shares in this fund were acquired during the year ended December 31, 2010. State and municipal bonds classified as available for sale consist of investment grade state and municipal bonds.

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

	In Millions		
Years Ended December 31	2010	2009	2008
Proceeds from sales of investment securities	\$ -	\$ 32	\$ 2
Realized gains	-	5	-
Net gains from AOCI recognized in net income	-	3	-

The amounts for all periods represent sales of SERP securities classified as available for sale. The activity during 2009 related primarily to the sale of a SERP investment in a mutual fund, while the remainder of the activity for all three years related to sales of state and municipal bonds held within the SERP.

During 2008, the fair value of Consumers' SERP investment in a mutual fund declined from \$41 million to \$25 million. Consumers determined that the decline in fair value was other than temporary. Accordingly, Consumers recognized net unrealized losses of \$16 million (\$10 million net of tax) in Other expense on its Consolidated Statements of Income. These losses had been recorded in AOCI, in accordance with applicable accounting standards, before they were determined to be other than temporary.

Presented in the following table are the fair values of the SERP state and municipal bonds by contractual maturity at December 31, 2010:

	In Millions
Due one year or less	\$ -
Due after one year through five years	7
Due after five years through ten years	6
Due after ten years	4
Total	\$ 17

## 9: DERIVATIVE INSTRUMENTS

In order to limit exposure to certain market risks, primarily changes in commodity prices, interest rates, and foreign exchange rates, Consumers may enter into various risk management contracts, such as forward contracts, futures, options, and swaps. 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 enter into any 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 reporting period, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives has been designated as an accounting hedge, all changes in fair value are reported in earnings. For a discussion of how Consumers determines the fair value of its derivatives, see Note 4, Fair Value Measurements.

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

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

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

Presented in the following table are the fair values of Consumers' derivative instruments:

In Millions						
	Derivative Assets			Derivative Liabilities		
	Balance Sheet	Fair Value at December 31		Balance Sheet	Fair Value at December 31	
	Location	2010	2009	Location	2010	2009
<i>Derivatives not designated as hedging instruments:</i>						
Commodity contracts	Other assets	\$ 1	\$ -	Other liabilities	\$ -	\$ -

Presented in the following table is the effect of Consumers' derivative instruments on its Consolidated Statements of Income:

In Millions			
Location of Gain on Derivatives Recognized in Income		Amount of Gain on Derivatives Recognized in Income	
Twelve months ended December 31		2010	2009
<i>Derivatives not designated as hedging instruments:</i>			
Commodity contracts	Other income	\$ 4	\$ 9

## 10: RETIREMENT BENEFITS

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

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

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- benefits to a selected group of management under a non-contributory, nonqualified EISP; and
- a contributory, qualified defined contribution 401(k) plan.

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

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

Participants in the cash balance Pension Plan, effective July 1, 2003 to 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 September 1, 2005. DCCP expense for Consumers was \$5 million for the year ended December 31, 2010, \$4 million for the year ended December 31, 2009, and \$3 million for the year ended December 31, 2008.

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

Years Ended December 31	In Millions	
	2010	2009
Trust assets (a)	\$ 57	\$ 50
ABO	66	54
Contributions	11	1

(a) Trust assets are included in Other non-current assets on Consumers' Consolidated Balance Sheets.

On April 1, 2006 Consumers implemented a DC SERP and froze further new participation in the SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. Trust assets were less than \$1 million at December 31, 2010 and December 31, 2009. DC SERP assets are included in Other non-current assets on Consumers' Consolidated Balance Sheets. Consumers' DC SERP expense was less than \$1 million for each of the years ended December 31, 2010, 2009, and 2008.

**401(k):** The 401(k) plan employer match equals 60 percent of eligible contributions up to the first six percent of an employee's wages. Consumers' total 401(k) plan cost was \$15 million for each of the years ended December 31, 2010, 2009, and 2008.

**EISP:** In 2002, Consumers implemented a nonqualified EISP to provide flexibility in separation of employment by officers, a selected group of management, or other highly compensated employees. Terms of the plan include payment of a lump sum, payment of monthly benefits for life, payment of premiums for continuation of health care, or any other legally permissible term deemed to be in Consumers' best interest. Consumers' EISP expense was less than \$1 million for each of the years ended December 31, 2010, 2009, and 2008. Consumers' ABO for the EISP was \$1 million at December 31, 2010 and 2009.

**OPEB:** Participants in the OPEB plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full



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years of applicable continuous service. Regular full-time employees who qualify for Pension Plan disability retirement and have 15 years of applicable continuous service may also participate in the OPEB plan. Retiree health care costs were based on the assumption that costs would increase 8.0 percent in 2011 for all retirees. In 2010, the assumption was 8.5 percent for those under 65 and 8.0 percent for those over 65. The rate of increase was assumed to decline to five percent for all retirees by 2017 and thereafter.

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

	In Millions	
	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 18	\$ (15)
Effect on PBO	\$ 196	\$ (170)

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.

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

<b>Weighted Average for Benefit Obligations:</b>						
	Pension and SERP			OPEB		
Years Ended December 31	2010	2009	2008	2010	2009	2008
Discount rate (a)	5.40%	5.85%	6.50%	5.60%	6.00%	6.50%
Expected long-term rate of return on plan assets (b)	8.00%	8.00%	8.25%	7.50%	7.50%	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%			

<b>Weighted Average for Net Periodic Benefit Cost:</b>						
	Pension and SERP			OPEB		
Years Ended December 31	2010	2009	2008	2010	2009	2008
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%			

- (a) The discount rate reflects the rate at which benefits could be effectively settled and is equal to the equivalent single rate resulting from a yield curve analysis. This analysis incorporated the projected benefit payments specific to Consumers' Pension Plan and OPEB plan and the yields on high quality corporate bonds rated Aa or better.
- (b) Consumers determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. Consumers considered the asset

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allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. Consumers' expected long-term rate of return on Pension Plan assets was eight percent in 2010. In 2010, the actual return on Pension Plan assets was 13 percent, in 2009 the actual return was 21 percent, and in 2008 the actual return was a negative 23 percent.

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

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

Years Ended December 31	In Millions		
	Pension and SERP		
	2010	2009	2008
Net periodic pension cost			
Service cost	\$ 44	\$ 40	\$ 41
Interest expense	99	97	96
Expected return on plan assets	(89)	(83)	(78)
Amortization of:			
Net loss	50	40	40
Prior service cost	5	5	6
Net periodic pension cost	\$ 109	\$ 99	\$ 105
Regulatory adjustment (a)	30	-	4
Net periodic pension cost after regulatory adjustment	\$ 139	\$ 99	\$ 109

Years Ended December 31	In Millions		
	OPEB		
	2010	2009	2008
Net periodic OPEB cost			
Service cost	\$ 25	\$ 24	\$ 21
Interest expense	77	77	69
Expected return on plan assets	(56)	(46)	(61)
Amortization of:			
Net loss	33	33	10
Prior service credit	(16)	(10)	(10)
Net periodic OPEB cost	\$ 63	\$ 78	\$ 29
Regulatory adjustment (a)	5	-	3
Net periodic OPEB cost after regulatory adjustment	\$ 68	\$ 78	\$ 32

- (a) Regulatory adjustments are the differences between amounts included in rates and the periodic benefit cost calculated. These regulatory adjustments were offset by surcharge revenues, which resulted in no impact to net income for the years presented. The pension and OPEB regulatory liability was less than \$1 million at December 31, 2010. The pension and OPEB regulatory asset was \$34 million at December 31, 2009.

The estimated net loss and prior service cost that will be amortized into net periodic benefit cost in 2011 is \$66 million for the defined benefit Pension Plans and is \$21 million for OPEB plans.

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Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated time of amortization of gains and losses was 12 years for pension and 14 years for OPEB for each of the years ended December 31, 2010, 2009, and 2008. Prior service cost amortization is established in the year in which the prior service cost first occurred, and is based on the same amortization period for all future years until the prior service costs are fully amortized. The estimated time of amortization of new prior service costs was 12 years for pension and ten years for OPEB for each of the years ended December 31, 2010, 2009, and 2008.

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

Years Ended December 31	In Millions	
	Pension Plan 2010	2009
Benefit obligation at beginning of period	\$ 1,717	\$ 1,524
Service cost	44	40
Interest cost	98	96
Actuarial loss	150	145
Benefits paid	(113)	(88)
Benefit obligation at end of period (a)	\$ 1,896	\$ 1,717
Plan assets at fair value at beginning of period	\$ 1,007	\$ 724
Actual return on plan assets	132	165
Company contribution	375	206
Actual benefits paid (b)	(113)	(88)
Plan assets at fair value at end of period	\$ 1,401	\$ 1,007
Funded status at December 31 (c)(d)	\$ (495)	\$ (710)

Years Ended December 31	In Millions			
	SERP		OPEB	
	2010	2009	2010	2009
Benefit obligation at beginning of period	\$ 67	\$ 62	\$ 1,373	\$ 1,219
Service cost	1	1	25	24
Interest cost	4	4	77	77
Plan amendments (e)	-	-	(100)	-
Actuarial loss	8	6	34	104
Transfer	-	(4)	-	-
Benefits paid	(3)	(2)	(51)	(51)
Benefit obligation at end of period (a)	\$ 77	\$ 67	\$ 1,358	\$ 1,373
Plan assets at fair value at beginning of period	\$ -	\$ -	\$ 725	\$ 612
Actual return on plan assets	-	-	81	108
Company contribution	3	2	70	55
Actual benefits paid (b)	(3)	(2)	(51)	(50)
Plan assets at fair value at end of period	\$ -	\$ -	\$ 825	\$ 725
Funded status at December 31 (c)	\$ (77)	\$ (67)	\$ (533)	\$ (648)

- (a) The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established a prescription drug benefit under Medicare (Medicare Part D) and a federal subsidy, which is tax-exempt, to sponsors of retiree health care benefit plans that provide a benefit that is actuarially equivalent to Medicare Part D. In 2010, the Health Care Acts repealed these tax-exempt deductions for years beginning after December 31, 2012. The Medicare Part D annualized reduction in net

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OPEB cost for Consumers' was \$26 million for 2010, \$18 million for 2009, and \$24 million for 2008. The reduction includes capitalized OPEB costs of \$10 million for 2010, \$6 million for 2009, and \$7 million for 2008.

- (b) Consumers received payments of \$5 million in 2010, \$4 million in 2009, and \$5 million in 2008 for the Medicare Part D subsidies.
- (c) At December 31, 2010, Consumers classified \$4 million as current liabilities and \$1.1 billion as non-current liabilities on its Consolidated Balance Sheets. At December 31, 2009, Consumers classified \$3 million as current liabilities and \$1.4 billion as non-current liabilities on its Consolidated Balance Sheets.
- (d) At December 31, 2010, \$463 million of the total funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses. At December 31, 2009, \$675 million of the funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses.
- (e) Plan amendments reflect changes resulting from an agreement reached with the Union in April 2010 on a new five-year contract for Union members.

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

Years Ended December 31	In Millions	
	2010	2009
Pension PBO	\$ 1,896	\$ 1,717
Pension ABO	1,517	1,393
Fair value of Pension Plan assets	1,401	1,007

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

Years Ended December 31	In Millions			
	Pension and SERP		OPEB	
	2010	2009	2010	2009
Regulatory assets				
Net loss	\$ 914	\$ 860	\$ 579	\$ 604
Prior service cost (credit)	23	27	(152)	(68)
AOCI				
Net loss	22	14	-	-
Prior service cost	1	1	-	-
Total amounts recognized in regulatory assets and AOCI	\$ 960	\$ 902	\$ 427	\$ 536

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**Plan Assets:** Presented in the following tables are the fair values of Consumers' Pension Plan and OPEB plan assets at December 31, 2010 and 2009, by asset category and by level within the fair value hierarchy. For additional details regarding the fair value hierarchy, see Note 4, Fair Value Measurements.

In Millions			
Pension Plan			
Year Ended December 31, 2010	Total	Level 1	Level 2
Asset Category:			
Cash and short-term investments (a)	\$ 248	\$ 248	\$ -
U.S. government and agencies securities (b)	57	-	57
Corporate debt (c)	161	-	161
State and municipal bonds (e)	8	-	8
Foreign corporate debt (f)	17	-	17
Mutual funds (h)	183	183	-
Pooled funds (i)	727	-	727
Total	\$ 1,401	\$ 431	\$ 970

In Millions			
Pension Plan			
Year Ended December 31, 2009	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

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In Millions

Year Ended December 31, 2010	OPEB Plan		
	Total	Level 1	Level 2
Asset Category:			
Cash and short-term investments (a)	\$ 56	\$ 56	\$ -
U.S. government and agencies securities (b)	181	-	181
Corporate debt (d)	20	-	20
State and municipal bonds (e)	36	-	36
Foreign corporate debt (f)	2	-	2
Common stocks (g)	154	154	-
Mutual funds (h)	23	23	-
Pooled funds (j)	415	-	415
Total	\$ 887	\$ 233	\$ 654

In Millions

Year Ended December 31, 2009	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 were valued based on quoted market prices.
- (c) At December 31, 2010, corporate debt investments in the Pension Plan included investment grade bonds (61 percent) and non-investment grade, high-yield bonds (39 percent) of U.S. issuers from diverse industries. At December 31, 2009, corporate debt investments in the Pension Plan included 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) At December 31, 2010, corporate debt investments in the OPEB plan included investment grade bonds (61 percent) and non-investment grade, high-yield bonds (39 percent) of U.S. issuers from diverse industries. At December 31, 2009, corporate debt investments in the OPEB plan included 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 comparable securities of issuers with similar credit ratings.
- (e) State and municipal bonds were valued using a matrix-pricing model that incorporates Level 2 market-based information. The fair value of the bonds was derived from various observable inputs, including benchmark yields, reported securities trades, broker/dealer quotes, bond ratings, and general information on market movements for investment grade state and municipal securities normally considered by market participants when pricing such debt securities.

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- (f) Foreign corporate debt securities were valued based on quoted market prices, when available, or on yields available on comparable securities of issuers with similar credit ratings.
- (g) Common stocks in the OPEB plan consist of equity securities with low transaction costs that were actively managed and tracked by the S&P 500 Index. These securities were valued at their quoted closing prices.
- (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. At December 31, 2010, these funds included investments in U.S. equity securities (55 percent), foreign equity securities (24 percent), foreign fixed-income securities (14 percent), U.S. fixed-income securities (four percent), and alternative investments (three percent). At December 31, 2009, these funds included investments in U.S. equity securities (56 percent), foreign equity securities (22 percent), foreign fixed-income securities (16 percent), U.S. fixed-income securities (three percent), and alternative investments (three percent). These investments were valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.
- (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. At December 31, 2010, these funds included investments in U.S. equity securities (89 percent), foreign equity securities (six percent), foreign fixed-income securities (three percent), U.S. fixed-income securities (one percent), and alternative investments (one percent). At December 31, 2009, these funds included investments in U.S. equity securities (89 percent), foreign equity securities (five percent), foreign fixed-income securities (four percent), U.S. fixed-income securities (one percent), and alternative investments (one percent). These investments are valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

The fair value of Pension Plan and OPEB plan assets classified as Level 3 at December 31, 2010 and 2009 was less than \$1 million.

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

Years Ended December 31	In Millions	
	2010	2009
<i>OPEB: (a)</i>		
VEBA trust	\$ 57	\$ 39
401 (h) component	13	16
	<u>\$ 70</u>	<u>\$ 55</u>
<i>Pension (b)</i>	\$ 366	\$ 199

- (a) Consumers plans to contribute \$64 million to the OPEB plan in 2011.
- (b) Consumers does not plan to contribute to the Pension Plan in 2011.

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.

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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. 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. Consumers has a target asset allocation of 60 percent equity and 40 percent fixed-income investments.

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

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

	In Millions		
	Pension	SERP	OPEB (a)
2011	\$ 83	\$ 4	\$ 59
2012	93	4	61
2013	103	3	64
2014	112	4	67
2015	122	4	71
2016-2020	741	22	407

- (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 \$6 million for 2011 and 2012, \$7 million for 2013 and 2014, \$8 million for 2015, and \$49 million combined for 2016 through 2020.

**Collective Bargaining Agreements:** At December 31, 2010, the Union represented 44 percent of Consumers' employees. The Union represents Consumers' operating, maintenance, construction, and call center employees. Union contracts expire in 2015. In October 2010, the United Steelworkers ratified a new agreement with Consumers for Zeeland employees, which became effective in January 2011.

## 11: INCOME TAXES

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



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

	In Millions		
Years Ended December 31	2010	2009	2008
Income from continuing operations before income taxes	\$ 688	\$ 456	\$ 562
Income tax expense at statutory rate	241	160	197
Increase (decrease) in income taxes from:			
State and local income taxes, net of federal benefit	26	19	8
Income tax credit amortization	(4)	(4)	(4)
Medicare Part D exempt income (a)	(9)	(6)	(8)
Property differences	2	1	3
Research and development credit, net	(3)	(7)	-
Other, net	1	-	2
Income tax expense	\$ 254	\$ 163	\$ 198
Effective tax rate	36.9%	35.7%	35.2%

- (a) For taxable years beginning after December 31, 2012, the Health Care Acts prospectively repealed the tax deduction for the portion of health care costs that are reimbursed by the Medicare Part D subsidy. Consumers expects to recover this lost benefit through the ratemaking process and therefore continued to recognize the tax benefit during 2010. The total anticipated recovery was recorded as a regulatory asset of \$74 million (not including the effects of ratemaking tax gross-ups) at December 31, 2010.

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

	In Millions		
Years Ended December 31	2010	2009	2008
Current income taxes:			
Federal	\$ (17)	\$ 72	\$ (10)
State and local	25	24	12
	\$ 8	\$ 96	\$ 2
Deferred income taxes:			
Federal	\$ 236	\$ 66	\$ 200
State and local	14	5	-
	\$ 250	\$ 71	\$ 200
Deferred income tax credit, net	(4)	(4)	(4)
Tax expense	\$ 254	\$ 163	\$ 198

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

	In Millions	
December 31	2010	2009
Employee benefits	\$ (110)	\$ 28
Gas inventory	(177)	(201)
Plant, property, and equipment	(1,464)	(1,237)
Regulatory tax liability	162	209
Reserves and accruals	45	29
Securitized costs	(120)	(141)
Tax loss and credit carryforwards	281	232
Other	(115)	(51)
Total net deferred income tax liabilities	\$ (1,498)	\$ (1,132)
Deferred tax assets, net of valuation reserves	\$ 488	\$ 498
Deferred tax liabilities	(1,986)	(1,630)
Total net deferred income tax liabilities	\$ (1,498)	\$ (1,132)

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.

Presented in the following table are the loss and credit carryforwards at December 31, 2010:

	In Millions		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	\$ 184	\$ 64	2023 – 2030
State capital loss carryforward	10	1	2014
Future state tax deductions (a)	-	203	No expiration
General business credits	13	13	2011 – 2030
Total tax attributes		\$ 281	

- (a) This State of Michigan tax deduction was granted as part of the enactment of the Michigan Business Tax. Under the Michigan Business Tax, the amount of future deduction is intended to offset the financial statement impact that would have been recognized upon enactment in 2007. Utilization of the deduction begins in 2015. Due to various limitations, the gross amount of this deduction is not meaningful.

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

	In Millions		
Years Ended December 31	2010	2009	2008
Balance at beginning of period	\$ 57	\$ 55	\$ 41
Reductions for prior year tax positions	(54)	(1)	-
Additions for prior year tax positions	-	2	12
Additions for current year tax positions	-	1	2
Balance at end of period	\$ 3	\$ 57	\$ 55

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Consumers had uncertain tax benefits of \$3 million at December 31, 2010 and 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.

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest for the years ended December 31, 2010 and 2009, and \$1 million for the year ended December 31, 2008. In 2010, CMS Energy settled with the IRS and, as a result, Consumers paid \$4 million to CMS Energy and eliminated a remaining accrued interest balance of \$1 million.

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

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

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, 2010 were adequate for all years.

## 12: STOCK-BASED COMPENSATION

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

All grants under the PISP for 2010, 2009, and 2008 were in the form of TSR restricted stock and time-lapse restricted stock. Restricted stock recipients receive shares of CMS Energy common stock. Restricted stock shares granted prior to August 1, 2010 have full dividend and voting rights. The TSR restricted stock shares granted in 2010 have full voting rights. In lieu of cash dividend payments, however, the TSR restricted stock shares granted in 2010 receive additional restricted shares equal to the value of the dividend. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

TSR restricted stock vesting is contingent on meeting a three-year service requirement and specific market conditions. For awards granted in 2008, 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 TSR of a peer group over the same three-year period. Depending on the outcome of the market condition, a recipient may earn a total award ranging from zero to 150 percent of the initial grant. For awards granted in 2010 and 2009, the market condition is based entirely on a comparison of CMS Energy's TSR with the median TSR of a peer group over the same three-year period. Depending on

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the outcome of the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock vests after a service period of three years.

Restricted stock awards granted to officers in 2008 were 80 percent TSR restricted stock and 20 percent time-lapsed restricted stock. Awards granted to officers in 2010 and 2009 were 67 percent TSR restricted stock and 33 percent time-lapse restricted stock.

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

The PISP also allows for stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2010, 2009, or 2008.

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 4,650,719 shares of common stock under the PISP at December 31, 2010. Shares for which payment or exercise is in cash, as well as shares or stock options forfeited for any reason other than failure to meet a market condition, may be awarded or granted again under the PISP.

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

Restricted Stock	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at December 31, 2009	1,809,987	\$12.50
Granted (a)	575,895	16.27
Vested	(396,760)	14.38
Forfeited (b)	(184,099)	12.62
Nonvested at December 31, 2010	1,805,023	13.28

(a) During 2010, Consumers granted 254,234 TSR shares and 321,661 time-lapse shares of restricted stock.

(b) During 2010, 183,099 TSR shares granted by Consumers in 2007 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, for awards granted prior to August 1, 2010, Consumers recognizes all compensation expense for share-based awards that have accelerated service provisions upon retirement by the period in which the employee becomes eligible to retire. TSR restricted stock awards granted after August 1, 2010 have graded vesting features, and Consumers recognizes expense for those awards on a graded vesting schedule over the required service period. Expense for time-lapse awards is recognized on a straight-line basis over the required service period. Consumers calculates the fair value of time-lapse restricted stock based on the price of CMS Energy's common stock on the grant date. Consumers calculates the fair value of TSR restricted stock awards on the grant date using a Monte Carlo simulation. Consumers bases expected volatilities on the historical volatility of the price of CMS Energy common stock.

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

	2010	2009	2008
Expected volatility	30.1%	29.8%	19.7%
Expected dividend yield	2.4%	2.0%	2.7%
Risk-free rate	0.9%	1.8%	2.8%

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

	In Millions		
	2010	2009	2008
Fair value of shares that vested during the year	\$ 6	\$ 4	\$ 2
Compensation expense recognized	9	8	7
Income tax benefit recognized	3	3	2

At December 31, 2010, \$9 million of total unrecognized compensation cost was related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 2.1 years.

Presented in the following table is 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, 2009	378,786	\$ 17.74	2.3 years	\$ (1)
Granted	-	-		
Exercised	(68,818)	\$ 6.61		
Cancelled or Expired	(42,500)	\$ 17.52		
Outstanding at December 31, 2010	267,468	\$ 20.64	1.2 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 \$1 million in 2010 and less than \$1 million in 2009 and 2008. Cash received from exercise of these stock options in 2010 was less than \$1 million.

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

Years Ended December 31	2010	2009	2008
Weighted-average grant-date fair value per share			
Restricted stock granted	\$16.27	\$13.44	\$10.43

### 13: LEASES

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

Operating leases for coal-carrying railcars have lease terms expiring without extension provisions over the next 13 years and with extension provisions over the next 16 years. These leases contain fair market

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value extension and buyout provisions, with some providing for predetermined extension period rentals. Capital leases for Consumers' vehicle fleet operations have a maximum term of 120 months with some having Terminal Rental Adjustment Clause end-of-life provisions and others having fixed percentage purchase options.

Consumers has capital leases for gas transportation pipelines to the Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the Karn generating complex has a term of 15 years with a provision to extend the contract from month to month. The remaining term of the contract was 11 years at December 31, 2010. The capital lease for the gas transportation pipeline to Zeeland has a term of 12 years with a renewal provision at the end of the contract. The remaining term of the contract was one year at December 31, 2010. The remaining terms of Consumers' long-term PPAs range between two and 20 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

Consumers is authorized by the MPSC to record operating lease payments as operating expense and recover the total cost from customers. Consumers' operating lease expense was \$28 million in 2010, \$34 million in 2009, and \$27 million in 2008.

Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2010.

	In Millions		
	Capital Leases	Finance Lease (a)	Operating Leases
2011	\$ 17	\$ 21	\$ 29
2012	20	20	30
2013	12	20	27
2014	11	19	26
2015	12	18	25
2016 and thereafter	44	96	123
Total minimum lease payments	\$ 116	\$ 194	\$ 260
Less imputed interest	52	46	
Present value of net minimum lease payments	\$ 64	\$ 148	
Less current portion	11	13	
Non-current portion	\$ 53	\$ 135	

- (a) In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to buy all of the capacity and energy then capable of being produced by Palisades. Consumers has continuing involvement with Palisades through security provided to Entergy for Consumers' PPA obligation, 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 its 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 \$22 million and \$23 million, respectively, for each of the years ended December 31, 2010 and 2009.

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#### 14: PLANT, PROPERTY, AND EQUIPMENT

Presented in the following table is Consumers' plant, property, and equipment:

In Millions			
Years Ended December 31	Estimated Depreciable Life in Years	2010	2009
Electric:			
Generation	18 – 85	\$3,812	\$3,671
Distribution	12 – 75	5,250	4,991
Other	7 – 40	609	574
Capital and finance leases (a)		273	289
Gas:			
Underground storage facilities (b)	30 – 65	311	299
Transmission	13 – 75	713	573
Distribution	30 – 80	2,654	2,557
Other	5 – 50	380	366
Capital leases (a)		5	17
Other non-utility property	7 – 71	15	15
Construction work in progress		566	505
Less accumulated depreciation, depletion, and amortization (c)		4,593	4,386
Net plant, property, and equipment (d)		\$9,995	\$9,471

- (a) Capital and finance leases presented are gross amounts. Presented in the following table are changes in Consumers' capital and finance leases:

In Millions			
Years Ended December 31	2010	2009	
Balance at beginning of period	\$ 306	\$ 312	
Additions	15	16	
Net retirements and other adjustments	(43)	(22)	
Balance at end of period	\$ 278	\$ 306	

Accumulated amortization of capital and finance leases was \$65 million at December 31, 2010 and \$84 million at December 31, 2009.

- (b) Underground storage includes base natural gas of \$26 million at December 31, 2010 and 2009. Base natural gas is not subject to depreciation.
- (c) Presented in the following table is Consumers' accumulated depreciation, depletion, and amortization:

In Millions			
Years Ended December 31	2010	2009	
Utility plant assets	\$ 4,592	\$ 4,385	
Non-utility plant assets	1	1	

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(d) For the year ended December 31, 2010, utility plant additions were \$783 million and utility plant retirements were \$85 million. For the year ended December 31, 2009, utility plant additions were \$928 million and utility plant retirements were \$171 million.

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

		2010		2009	
Years Ended December 31					
Description	Amortization Life in years	Gross Cost (a)	Accumulated Amortization	Gross Cost (a)	Accumulated Amortization
Software development	3 – 15	\$ 323	\$ 125	\$ 303	\$ 105
Plant acquisition adjustments	40	213	16	214	11
Rights of way	50 – 75	140	37	134	35
Leasehold improvements	various (b)	13	9	13	9
Franchises and consents	5 – 30	15	6	15	6
Other intangibles	various	18	14	18	13
Total		\$ 722	\$ 207	\$ 697	\$ 179

(a) Intangible asset additions for Consumers' utility plant were \$25 million during 2010 and \$62 million during 2009. Retirements were less than \$1 million in 2010 and were \$110 million during 2009.

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

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

		In Millions	
Years Ended December 31		Total Amortization Expense	Software Amortization Expense
2010		\$ 27	\$ 19
2009		30	22
2008		32	23

Amortization of intangible assets is expected to range between \$34 million and \$40 million per year over the next five years.

## 15: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. No market risk premiums were included in Consumers' ARO fair value estimates since reasonable estimates could not be made. If a five percent market risk premium were assumed, Consumers' ARO liabilities at December 31, 2010 would increase by \$12 million and at December 31, 2009 would increase by \$11 million, respectively.

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

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

No assets have been restricted for purposes of settling AROs.

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

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

In Millions						
ARO Description	ARO Liability 12/31/08	Incurred	Settled (a)	Accretion	Cash flow Revisions	ARO Liability 12/31/09
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	\$ 205	\$ 15	\$ (8)	\$ 16	\$ -	\$ 228

- (a) Cash payments of \$7 million in 2010 and \$8 million in 2009 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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## 16: JOINTLY OWNED REGULATED UTILITY FACILITIES

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities:

In Millions							
	Ownership Share	Net Investment (a)		Accumulated Depreciation		Construction Work in Progress	
December 31	(%)	2010	2009	2010	2009	2010	2009
Campbell Unit 3	93.3	\$ 653	\$ 662	\$ 404	\$ 387	\$ 23	\$ 14
Ludington	51.0	60	62	114	111	11	5
Distribution	Various	115	105	44	43	7	7

(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.

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

In Millions				
Description	Related Party	2010	2009	2008
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ (84)	\$ (81)	\$ (75)
Dividend income	CMS Energy	1	1	1

Amounts payable to related parties for purchased power and other services were \$11 million at December 31, 2010 and 2009.

Consumers owns 1.8 million shares of CMS Energy common stock with a fair value of \$34 million at December 31, 2010. For additional details on Consumers' investment in CMS Energy common stock, see Note 8, Financial Instruments.

## 18: IMPAIRMENT CHARGES

In May 2010, Consumers announced plans to defer the development of its proposed 830 MW coal-fueled plant at its Karn/Weadock generating complex. At that time, Consumers recorded a charge of \$3 million to write off certain capitalized development costs because the costs were deemed not to have long-term

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value in connection with the potential future construction of the plant. The project's air permit, issued by the MDNRE in December 2009, will expire in August 2011 if construction of the coal plant has not commenced or if Consumers has not been granted an extension of the air permit. In December 2010, Consumers determined that it would not begin construction before August 2011 as a means of preserving the air permit. As a result, the likelihood that the plant will be constructed has diminished significantly. In December 2010, in accordance with accounting standards governing impairment of plant costs for regulated utilities, Consumers recorded an additional charge of \$19 million to write off the remaining previously capitalized development costs associated with the proposed plant. The total charge of \$22 million was recorded in other operating expenses for the year ended December 31, 2010.

Consumers recorded no other impairments of long-lived assets for the years ended December 31, 2010, 2009, and 2008.

## 19: REPORTABLE SEGMENTS

Reportable segments consist of business units defined by the products and services they offer. Consumers evaluates the performance of each segment based on its contribution to net income available to its common stockholder. Consumers reportable segments 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. Its Consolidated Financial Statements reflect the assets, liabilities, revenues, and expenses of the individual segments when appropriate. Accounts are allocated among the segments when common accounts are attributable to more than one segment. The allocations are based on certain measures of business activities, such as revenue, labor dollars, customers, other operation and maintenance expense, construction expense, leased property, taxes, or functional surveys. For example, customer receivables are allocated based on revenue, and pension provisions are allocated based on labor dollars.

Inter-segment sales and transfers are accounted for at current market prices and are eliminated in consolidated Net Income Available to Common Stockholder by segment.

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

	In Millions		
Years Ended December 31	2010	2009	2008
Operating Revenue:			
Electric utility	\$ 3,802	\$ 3,407	\$ 3,594
Gas utility	2,354	2,556	2,827
Total Operating Revenue	\$ 6,156	\$ 5,963	\$ 6,421
Depreciation and Amortization:			
Electric utility	\$ 450	\$ 441	\$ 438
Gas utility	122	118	136
Total Depreciation and Amortization	\$ 572	\$ 559	\$ 574
Interest Charges:			
Electric utility	\$ 202	\$ 225	\$ 185
Gas utility	73	66	60
Other	2	1	2
Total Interest Charges	\$ 277	\$ 292	\$ 247
Income Tax Expense:			
Electric utility	\$ 187	\$ 107	\$ 153
Gas utility	67	56	45
Total Income Tax Expense	\$ 254	\$ 163	\$ 198
Net Income Available to Common Stockholder:			
Electric utility	\$ 303	\$ 194	\$ 271
Gas utility	127	96	89
Other	2	1	2
Total Net Income Available to Common Stockholder	\$ 432	\$ 291	\$ 362
Plant, Property, and Equipment, Gross			
Electric utility	\$ 9,944	\$ 9,525	\$ 8,965
Gas utility	4,063	3,812	3,622
Other	15	15	15
Total Plant, Property, and Equipment	\$ 14,022	\$ 13,352	\$ 12,602
Total Assets:			
Electric utility (a)	\$ 9,321	\$ 9,157	\$ 8,904
Gas utility (a)	4,614	4,594	4,565
Other	904	871	777
Total Assets	\$ 14,839	\$ 14,622	\$ 14,246
Capital Expenditures: (b)			
Electric utility	\$ 642	\$ 557	\$ 553
Gas utility	235	270	241
Total Capital Expenditures	\$ 877	\$ 827	\$ 794

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

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## 20: QUARTERLY FINANCIAL AND COMMON STOCK INFORMATION (UNAUDITED)

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

In Millions				
2009				
Quarters Ended	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 Stock Dividends	1	-	1	-
Net Income Available to Common Stockholder	98	72	100	21

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) 4/13/2010	Year of Report December 31, 2010
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, 2010 and December 31, 2009, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2010 in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statement schedule listed in the index appearing under Item 15(a)(2) presents fairly, in all material respects, the information set forth therein when read in conjunction with the related consolidated financial statements. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2010, 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. 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  
February 24, 2011

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	13,522,092,720	9,041,920,026	
4	Property Under Capital Leases	213,378,670	206,718,395	
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)	13,735,471,390	9,248,638,421	
9	Leased to Others			
10	Held for Future Use	3,361,104	2,956,040	
11	Construction Work in Progress	566,209,852	380,789,985	
12	Acquisition Adjustments	213,753,947	213,470,672	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	14,518,796,293	9,845,855,118	
14	Accum. Prov. For Depr., Amort., & Depl.	5,790,157,526	3,418,846,102	
15	Net Utility Plant (Enter Total of line 13 less 14)	8,728,638,767	6,427,009,016	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	5,620,162,615	3,386,616,905	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434		
20	Amort. Of Underground Storage Land & Land Rights	4,458,412		
21	Amort. Of Other Utility Plant	140,902,580	16,053,568	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	5,773,876,041	3,402,670,473	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation	21,005	630	
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	21,005	630	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	16,260,480	16,174,999	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	5,790,157,526	3,418,846,102	



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)</b>					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
3,773,719,893				706,452,801	3
4,215,137				2,445,138	4
					5
					6
					7
3,777,935,030	0	0	0	708,897,939	8
					9
405,064				0	10
60,355,157				125,064,710	11
283,275					12
3,838,978,526	0	0	0	833,962,649	13
1,981,533,569				389,777,855	14
1,857,444,957	0	0	0	444,184,794	15
					16
					17
1,949,561,106				283,984,604	18
8,352,434					19
4,458,412					20
19,055,761				105,793,251	21
1,981,427,713	0	0	0	389,777,855	22
					23
					24
					25
	0	0	0		26
					27
20,375					28
					29
20,375	0	0	0	0	30
					31
85,481				0	32
1,981,533,569	0	0	0	389,777,855	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) 4/13/11	Year of Report December 31, 2010
<b>NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 &amp; 157)</b>				
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) 04/13/11	Year of Report December 31, 2010
<b>NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 &amp; 157)(Continued)</b>			
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) 04/13/11	Year of Report December 31, 2010
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)</b>			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	95,859	0
3	302 Franchises and Consents	14,362,128	23,031
4	303 Miscellaneous Intangible Plant	23,929,480	3,864,082
5	TOTAL Intangible Plant	<b>38,387,467</b>	3,887,113
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	5,076,271	509,910
9	310.2 Land Rights	854,367	0
10	311 Structures and Improvements	471,041,629	16,932,124
11	312 Boiler Plant Equipment	1,809,162,931	137,486,864
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	365,221,655	12,338,049
14	315 Accessory Electric Equipment	119,765,295	526,638
15	316 Miscellaneous Power Plant Equipment	30,627,459	2,274,070
16	317 Asset Retirement Costs for Steam Production	6,727,026	0
17	TOTAL Steam Production Plant	<b>2,808,476,633</b>	170,067,655
18	Nuclear Production Plant		
19	320.1 Land	0	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	0
22	322 Reactor Plant Equipment	0	0
23	323 Turbogenerator Units	0	0
24	324 Accessory Electric Equipment	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)</p>			<p>to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	95,859	301	2
4,049	0	0	14,381,110	302	3
0	0	(2,499,697)	25,293,865	303	4
4,049	0	(2,499,697)	<b>39,770,834</b>		5
					6
					7
0	0	0	5,586,181	310.1	8
0	0	0	854,367	310.2	9
13,651,030	0	(3,334,291)	470,988,432	311	10
14,704,507	0	3,221,749	1,935,167,037	312	11
0	0	0	0	313	12
5,692,353	0	169,015	372,036,366	314	13
461,676	0	34,096	119,864,353	315	14
632,215	0	55,606	32,324,920	315	15
0	0	0	6,727,026	316	16
35,141,781	0	146,175	<b>2,943,548,682</b>		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325    Miscellaneous Power Plant Equipment	0	0	
25	326    Asset Retirement Costs for Nuclear Production	0	0	
26	TOTAL Nuclear Production Plant	0	0	
27	Hydraulic Production Plant			
28	330.1   Land	3,332,549	0	
29	330.2   Recreational Land	112,241	0	
30	330.3   Land Rights	40,535	0	
30	331    Structures and Improvements	23,118,192	2,775,766	
31	332    Reservoirs, Dams and Waterways	149,130,828	1,378,251	
32	333    Water Wheels, Turbines and Generators	55,536,075	1,429,597	
33	334    Accessory Electric Equipment	12,685,371	70,070	
34	335    Miscellaneous Power Plant Equipment	5,175,252	6,946	
35	336    Roads, Railroads and Bridges	1,599,554	9,076	
36	TOTAL Hydraulic Production Plant	250,730,597	5,669,706	
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	1,411,663	24,516	
41	342    Fuel Holders, Products and Accessories	590,520	0	
42	343    Prime Movers	0	0	
43	344    Generators	387,713,627	275,093	
44	345    Accessory Electric Equipment	6,187,759	104,586	
45	346    Miscellaneous Power Plant Equipment	1,329,650	272,130	
46	TOTAL Other Production Plant	398,751,778	676,325	
47	TOTAL Production Plant	3,457,959,008	176,413,686	
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) 04/13/11		Year of Report December 31, 2010	
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
0	0	0	0	325	24		
0	0	0	0	326	25		
0	0	0	0		26		
					27		
765	0	0	3,331,784	330.1	28		
0	0	0	112,241	330.2	29		
0	0	0	40,535	330.3	30		
28,750	0	(23,544)	25,841,664	331	30		
172,149	0	(97,202)	150,239,728	332	31		
680,517	0	(3)	56,285,152	333	32		
605	0	0	12,754,836	334	33		
59,623	0	117,958	5,240,533	335	34		
0	0	0	1,608,630	336	35		
942,409	0	(2,791)	255,455,103		36		
					37		
0	0	0	1,504,874	340.1	38		
0	0	0	13,685	340.2	39		
0	0	22,845,891	24,282,070	341	40		
55,134	0	2,457,822	2,993,208	342	41		
0	0	0	0	343	42		
8,376	0	(61,466,754)	326,513,590	344	43		
1,157	0	35,267,297	41,558,485	345	44		
1	0	847,671	2,449,450	346	45		
64,668	0	(48,073)	399,315,362		46		
36,148,858	0	95,311	3,598,319,147		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: (1) [ X ] An Original (2) [   ] A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
Consumers Energy Company				
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		16,793,617	2,989,891
61	360.2 Land Rights		19,655,432	653,529
62	360.3 Land		53,683,057	101,538
63	360.4 Land Rights		46,814,842	1,337,659
64	361 Structures and Improvements		54,514,102	3,536,547
65	362 Station Equipment		775,671,273	49,010,508
66	363 Storage Battery Equipment		0	0
67	364 Poles, Towers and Fixtures		958,945,142	65,291,026
68	365 Overhead Conductors and Devices		972,953,750	71,292,136
69	366 Underground Conduit		77,201,829	5,384,561
70	367 Underground Conductors and Devices		435,964,272	15,493,758
71	368 Line Transformers		697,067,509	31,615,800
72	368.1 Capacitors		0	0
73	369 Services		553,932,222	19,564,308
74	370 Meters		211,092,864	20,300,466
75	371 Installations on Customers' Premises		6,608,683	234,859
76	372 Leased Property on Customers' Premises		0	0
77	373 Street Lighting and Signal Systems		89,256,905	2,537,821
78	374 Asset Retirement Costs for Distribution Plant		129,033	0
79	TOTAL Distribution Plant		4,970,284,532	289,344,407
80	5. GENERAL PLANT			
81	389.1 Land		2,643,979	232,923
82	389.2 Lands Rights		190,217	0
83	390 Structures and Improvements		55,864,416	246,608
84	391 Office Furniture and Equipment		2,658,344	259,946
85	391.1 Computers / Computer Related Equipment		18,011,219	3,550,199
86	392 Transportation Equipment		16,482,268	(676,490)
87	393 Stores Equipment		84,942	0
88	394 Tools, Shop and Garage Equipment		6,580,657	180,027
89	395 Laboratory Equipment		5,367,753	31,738
90	396 Power Operated Equipment		3,113,413	(205,422)
91	397 Communication Equipment		39,114,077	486,436
92	398 Miscellaneous Equipment		2,000,153	2,870
93	SUBTOTAL		152,111,438	4,108,835



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
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
2,461	0	(242,613)	19,538,434	360.1	60
359	0	(516,599)	19,792,003	360.2	61
97,560	0	11,757,764	65,444,799	360.3	62
111,653	0	5,817,557	53,858,405	360.4	63
185,557	0	(1,222,315)	56,642,777	361	64
9,832,766	440	1,361,735	816,211,190	362	65
0	0	0	0	363	66
3,090,427	0	432,494	1,021,578,235	364	67
3,319,332	0	(648,737)	1,040,277,817	365	68
201,949	0	(120,712)	82,263,729	366	69
1,786,906	0	(114,044)	449,557,080	367	70
4,451,046	0	(524)	724,231,739	368	71
0	0	0	0	368.1	72
484,566	0	19,672	573,031,636	369	73
3,576,245	0	40,379	227,857,464	370	74
160,384	0	0	6,683,158	371	75
0	0	0	0	372	76
1,115,308	0	0	90,679,418	373	77
0	0	0	129,033	374	78
28,416,519	440	16,564,057	5,247,776,917		79
					80
0	0	(1,727,981)	1,148,921	389.1	81
0	0	40,330	230,547	389.2	82
290,171	0	1,751,745	57,572,598	390	83
0	0	81,898	3,000,188	391	84
0	0	44,059	21,605,477	391.1	85
99,402	0	333,001	16,039,377	392	86
0	0	0	84,942	393	87
2,261	0	1,885	6,760,308	394	88
0	0	(20,230)	5,379,261	395	89
42,484	0	(14,500)	2,851,007	396	90
240,374	0	16,072	39,376,211	397	91
3	0	1,271	2,004,291	398	92
674,695	0	507,550	156,053,128		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) 04/13/11	Year of Report December 31, 2010
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property			
92	TOTAL General Plant	<b>152,111,438</b>	4,108,835	
93	TOTAL (Accounts 101 and 106)	<b>8,618,742,445</b>	473,754,041	
94				
95	102 Electric Plant Purchased	0	0	
96	(Less) 102 Electric Plant Sold	0	0	
97	103 Experimental Plant Unclassified	0	0	
98	TOTAL Electric Plant in Service <i>(Total of lines 93 thru 97)</i>	<b>8,618,742,445</b>	473,754,041	

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<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				399	91
674,695	0	507,550	156,053,128		92
65,244,121	440	14,667,221	9,041,920,026		93
					94
0	0	0	0	102	95
0		0	0		96
				103	97
65,244,121	440	14,667,221	9,041,920,026		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) 04/13/11	Year of Report December 31, 2010
<b>ELECTRIC PLANT LEASED TO OTHERS (Account 104)</b>					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
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36					
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39					
40					
41					
42					
43					
44	TOTAL				0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report
<b>ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)</b>				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
2. For property having an original cost of \$1,000,000 or				
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
4	Pompeii Substation	6/30/1979	12/31/2010	643,129
5	Acme Substation	5/31/2010	12/31/2010	564,939
6	Birchwood Substation	5/31/2010	6/30/2012	281,398
7	Richland Substation	5/31/2010	12/31/2010	352,925
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Other Electric Property	various	various	1,113,649
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTAL			2,956,040

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) 04/13/11	December 31, 2010

**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION  
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

1. Report the particulars called for concerning acquisition adjustments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.
4. For acquisition adjustments arising during the year
- state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, where filed with the Commission.
5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.
6. Give date Commission authorized use of Account 115.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct (d)	Amount (e)	
1	Account 114					
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672
3						
4	Gas Plant	283,275				283,275
5						
6	Total	213,753,947				213,753,947
7						
8						
9						
10						
11						
12						
13	Account 115					
14	Electric Plant - Zeeland Plant	10,836,673	5,338,326 *			16,174,999
15						
16	Gas Plant	79,323	6,158			85,481
17						
18	Total	10,915,996	5,344,484			16,260,480
19						
20						

\* Authorized by MPSC Order Case# 15245 (12/18/2007)  
Debit to account 406 amortization of Electric Plant Acquisition Adjustment

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<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
<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	1,409,072		5,129,000
2	Fossil Generation Plant - Electric Total	268,479,644		192,400,000
3	Hydro Generation Plant - Electric Total	12,595,304		28,105,000
4	Other Generation Plant - Electric Total	28,533,779		94,136,000
5	Distribution Plant - Electric Total	59,096,086		297,298,474
6	General Plant - Electric Total	10,676,100		17,510,904
7				
8				
9				
10				
11				
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32				
33				
34				
35	<b>TOTAL</b>	<b>380,789,985</b>	<b>0</b>	<b>634,579,378</b>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>			
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p>		<p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>	
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Engineering and Supervision	81,549,149	
2	Administrative and General	66,266,249	
3			
4			
5			
6			
7			
8			
9			
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11			
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39	<b>TOTAL</b>	<b>147,815,398</b>	



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
<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><b>ENGINEERING AND SUPERVISION</b></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, and general equipment on the basis of direct labor and material charges.</p> <p><b>ADMINISTRATIVE AND GENERAL</b></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 and (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed pro rata over all construction jobs except general equipment on the basis of direct company labor and engineering and supervision costs.</p> <p>Pension expenses were allocated directly, based on payroll charges, to the various work orders.</p> <p><b>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</b></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><b>INSURANCE</b></p> <p>Insurance costs have been charged directly to the major construction jobs to which they apply.</p> <p><b>PROPERTY TAXES</b></p> <p>Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major generating plants are actual taxes paid. Taxes capitalized on other than the major generating jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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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	3,222,700,151	3,222,694,856	5,295	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	261,914,583	261,914,583		
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)	261,914,583	261,914,583	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	64,959,652	64,959,652		
13	Cost of Removal	37,777,396	37,777,396		
14	Salvage (Credit)	(1,575,818)	(1,575,818)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	101,161,230	101,161,230	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	3,112,366	3,117,031	(4,665)	
18	Retirement WIP	51,665	51,665		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	3,386,617,535	3,386,616,905	630	0

Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production	996,856,549	996,856,549	0	
21	Nuclear Production-Depreciation	(54,614,287)	(54,614,287)		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	23,188,233	23,188,233		
24	Hydraulic Production-Pumped Storage	135,894,019	135,894,019		
25	Other Production	107,088,497	107,088,497		
26	Transmission	0	0		
27	Distribution	2,069,902,427	2,069,901,797	630	
28	General	108,302,097	108,302,097		
29	TOTAL (Enter total of lines 20 thru 28)	3,386,617,535	3,386,616,905	630	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)	65,244,121
	Nondepreciable Property	(262,091)
	Other Adjustments	(22,378)
	Book Cost of Plant Retired - Line12, Col (c)	<u>64,959,652</u>

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NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,476		216,476
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	129,430		129,430
11	Misc Properties/Oakland Twp	111,389		111,389
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			
18	MCV Related Line & Sub	1,739,392		1,739,392
19	Wholehouse Surge Suppressor	285,458		285,458
20				
21	Minor Items Previously Devoted to Public Service	3,272,472	1,552	3,274,024
22	Minor Item - Other Utility Plant	17,626	(17,626)	0
23				
24	TOTAL	15,187,329	(16,074)	15,171,255

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	1,474,069
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	42,843
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	
6	and Closings	(47,980)
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	(5,137)
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,468,932

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<b>INVESTMENTS (Accounts 123, 124, 136)</b>				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>				
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) Original Cost      Book Value		Purchases or Additions During Year (c)
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		8,101,002	0
4	FAS 115 CMS Stock Adjustment (1)		20,665,823	7,256,000
5				
6	Total Account 123 (Excluding 123.1)		28,766,825	7,256,000
7				
8	Account 124			
9	Contracts Receivable		447,841	14,867
10	Detroit Investment Fund		1,193,685	129,015
11	Deferred Bonus		1,971,238	202,878
12	DC SERP		254,902	160,592
13	DSSP		1,500,669	317,634
14	Miscellaneous		28,750	0
15				
16	Total Account 124		5,397,085	824,986
17				
18	Account 136			
19	Other Temporary Cash Investments		30,500,000	3,212,600,000
20				
21	Total 136		30,500,000	3,212,600,000
22				
23	(1) Includes the unrealized investment loss from book value			
24	as required under SFAS 115.			
25				
26				
27				
28				
29				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)					
<p>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.</p> <p>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.</p> <p>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</p>			<p>authorization, and case or docket number.</p> <p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>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).</p>		

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)		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
0	1,836,962		8,101,002	0	0	1
1,855,332	0		26,066,491	0	0	2
						3
						4
1,855,332	1,836,962		34,167,493	0	0	5
						6
						7
6,600	0		456,108	8,267	0	8
258,030	0		1,064,670	0	0	9
200,328	0		1,973,788	0	0	10
0			415,494			11
68,462			1,749,841			12
0	0		28,750	0	0	13
						14
533,420	0		5,688,651	8,267	0	15
						16
						17
3,224,500,000	0		18,600,000	387,890	0	18
						19
3,224,500,000	0		18,600,000	387,890	0	20
						21
						22
						23
						24
						25
						26
						27
						28
						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) 04/13/11	Year of Report December 31, 2010	
<b>INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)</b>				
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			(300,862)
4				
5	Subtotal			340,138
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			5,433
10				
11	Subtotal			86,434
12				
13	CONSUMERS FUNDING LLC			
14	Investment in Common Stock	10/11/00		2,342,960
15				
16	Subtotal			2,342,960
17				
18	CONSUMERS CAMPUS HOLDINGS LLC			
19	Investment in Common Stock	04/23/01		147,670
20	Equity in Undistributed Earnings			(42,476)
21				
22	Subtotal			105,194
23				
24	CONSUMERS RECEIVABLE FUNDING II	04/24/03		
25	Investment in Common Stock			795,000,332
26				
27	Subtotal			795,000,332
28				
29	<b>Note:</b> Consumers Energy pledged \$53,732,425 to Consumers Receivable Funding II for the sale of receivables.			
30				
31				
32				
33				
34				
35				
36	<b>TOTAL Cost of Account 123.1 \$851,945,388</b>		<b>TOTAL</b>	<b>797,875,058</b>

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<b>INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)</b>				
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
		(289,240)		2
11,622				3
				4
11,622		351,760		5
				6
				7
		81,001		8
854		6,287		9
				10
854		87,288		11
				12
				13
		2,342,960		14
				15
		2,342,960		16
				17
				18
		147,670		19
		(42,476)		20
				21
		105,194		22
				23
				24
		848,732,757		25
				26
		848,732,757		27
				28
				29
				30
				31
				32
				33
				34
				35
12,476		851,619,959		36

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>				
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and		employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).		
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1	Notes Receivable (Account 141)	106,893,748	76,312,026	
2	Customer Accounts Receivable (Account 142)	100,569,234	82,604,405	
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	53,797,882	48,158,046	
4	<b>TOTAL</b>	<b>261,260,864</b>	<b>207,074,477</b>	
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	20,762,857	22,891,126	
6	<b>TOTAL, Less Accumulated Provision for Uncollectible Accounts</b>	<b>240,498,007</b>	<b>184,183,351</b>	
7				
8				
9				
10				
11				
12				
13				
14				

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
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	20,704,443	18,323	0	40,091	20,762,857
2	Accounts written-off net of collections	(226,479)	(14,620)	0	(76,050)	(317,149)
3	Provision for uncollectibles	3,933,731	6,295	0	65,751	4,005,777
4	Adjustments (explain):					
5	People Care	(1,560,359)	0	0	0	(1,560,359)
6	Balance end of year	22,851,336	9,998	0	29,792	22,891,126
7						
8						
9	<b>Note:</b> \$53,067,862 of Residential, Commercial and Industrial uncollectible accounts were					
10	charged to expense (Account 904) and credited to accounts receivable during the year.					
11						



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<b>RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)</b>						
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.			
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	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	767	12,928	12,618	1,077	0
9	CMS Electric & Gas LLC	18	3,425	3,428	15	6
10	CMS Energy Corporation	437,668	6,073,498	6,148,556	362,610	4,233
11	CMS Energy Resource Management Company	69,473	626,022	648,040	47,455	1,026
12	CMS Engineering Company	2,825	15,432	17,779	478	38
13	CMS Enterprises Company	541,236	6,064,287	6,114,639	490,884	7,092
14	CMS Gas Transmission Company	12,473	347,249	352,937	6,785	224
15	CMS Generation Filer City Operating LLC	31,932	420,878	418,907	33,903	782
16	CMS Generation Michigan Power LLC	0	29,426	28,276	1,150	0
17	CMS Generation Operating Company II, Inc.	24,375	323,279	319,766	27,888	597
18	CMS Generation Operating LLC	123,448	1,246,776	1,329,798	40,426	2,467
19	CMS International Ventures LLC	15,992	202,961	218,365	588	131
20	CMS Land Company	85,261	1,151,082	1,053,176	183,167	1,959
21	CMS Treasury Services, LLC	0	1,005	0	1,005	0
22	Consumers Funding LLC	213,904	(36,659)	0	177,245	0
23	Consumers Receivables Funding II LLC	1,670,542	6,300,749,574	6,297,720,879	4,699,237	0
24	Dearborn Generation Operating LLC	46,906	630,120	626,533	50,493	1,169
25	Dearborn Industrial Generation LLC	0	25,807	25,500	307	0
26	EnerBank USA	87,960	766,230	781,876	72,314	0
27	ES Services Company	6,369	130,356	132,911	3,814	249
28	Genesee Power Station LP	938	13,000	15,195	(1,257)	0
29	Grayling Generating Station LP	0	17,331	10,519	6,812	0
32	HYDRA-CO Enterprises, Inc.	23,773	350,954	347,466	27,261	649
33	New Bern Energy Recovery, Inc.	9	5,561	5,245	325	10
34	T.E.S Filer City Station LP	0	25,326	23,784	1,542	0
35						
36						
37	TOTAL ACCOUNT 146	3,395,869	6,319,195,848	6,316,356,193	6,235,524	20,632
38						
39	Column C may reflect activity in the accounts					
40	which includes estimates.					
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) 04/13/11	Year of Report December 31, 2010
<b>MATERIALS AND SUPPLIES</b>					
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)	148,412,350	123,954,820		
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)	45,936,995	42,319,924		
6	Assigned to - Operations & Maintenance				
7	Production Plant (Estimated)	36,252,650	36,072,161		
8	Transmission Plant (Estimated)	15,330,266	11,513,467		
9	Distribution Plant (Estimated)	13,324,544	9,959,591		
10	Assigned to - Other				
11	TOTAL Account 154 (Enter total of line 5 thru 10)	110,844,455	99,865,143		
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)	(15,413)	0		
16					
17					
18					
19					
20	TOTAL Materials & Supplies (Per Balance Sheet)	259,241,392	223,819,963		

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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) 04/13/11	Year of Report December 31, 2010	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b>				
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	148,412,350	2,524,036	128,949,275
2	Received during year	490,997,344	9,676,532	436,599,278
3	TOTAL	639,409,694	12,200,568	565,548,553
4	Used during year (specify department)			
5	Electric Dept Gen Plants	507,683,616	9,843,711	448,841,427
6	Inventory Adjustments	13,425	(35,009)	0
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	7,757,833	235,110	7,757,832
16	TOTAL DISPOSED OF	515,454,874	10,043,812	456,599,259
17	BALANCE END OF YEAR	123,954,820	2,156,756	108,949,294

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<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)</b>							
Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines			
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.	
260,350	1,717,933	392,760	17,555,269	1,764	189,873	1	
9,838,461	49,695,508	51,667	4,702,558	0	0	2	
10,098,811	51,413,441	444,427	22,257,827	1,764	189,873	3	
						4	
9,977,630	50,717,909	127,900	8,104,347	121	19,933	5	
0	0	4,202	13,425	16	0	6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
		91	7,896	(91)	(7,895)	15	
9,977,630	50,717,909	132,193	8,125,668	46	12,038	16	
121,181	695,532	312,234	14,132,159	1,718	177,835	17	

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<b>ALLOWANCES</b>					
1. Report below the details called for concerning allowances. 2. Report all acquisitions of allowances at cost. 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. 4. Report the allowances transactions by the period they are first		eligible for use; the current year's allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding 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		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	290,284	3,525,397	96,545	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10		3,676,696	7,035,398	0	
11			0		0
12					
13					
14					
15	Total	3,676,696	7,035,398	0	0
16-18	Relinquished During Year: Charges to Acct. 509	0			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		318,940	6,429,250	0	
24					
25					
26					
27					
28	Total	318,940	6,429,250	0	0
29	Balance - End of Year	3,648,040	4,131,545	96,545	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	2,085		2,781	
37	Add: Withheld by EPA		0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	2,085			
40	Balance - End of Year			2,781	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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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.

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).

8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
95,245	0	105,245	0	2,481,128		3,068,447	3,525,397	1
								2-4
								5
								6-8
								9
0	0	0		0		3,676,696	7,035,398	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,676,696	7,035,398	15
						0		16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				318,940	6,429,250	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	318,940	6,429,250	28
95,245	0	105,245	0	2,481,128	0	6,426,203	4,131,545	29
								30-32
								33
								34
								35
2,744		3,032		71,473		82,115		36
0		0		0		0		37
						0		38
				0		2,085		39
2,744		3,032		71,473		80,030		40
								41-43
								44
								45
								46

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<b>FOOTNOTE DATA</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Includes: SO2 balance of 195,329 and NOx balance of 29,652.		
228	1	c	\$3,443,907 represents Renewable Energy Credit balance.		
228	10	c	Renewable Energy Credit balance.		
228	1	d	Includes: SO2 balance of 96,545.		
228	1	e	\$0 represents cost of 96,545 allowances for vintage year 2011.		
229	1	f	Includes: SO2 balance of 95,245.		
229	1	h	Includes: SO2 balance of 105,245.		
229	1	j	Includes: SO2 balance of 2,481,128.		



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<b>MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)</b>			
1. Give description and amount of other current and accrued assets as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Real and Personal Property Taxes	185,600,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	62,717,206	
3	Fiscal Year Real and Personal Property Taxes - Gas	23,531,260	
4	Fiscal Year Real & Personal Property Taxes - Nonutility	147,686	
5	PSCR Underrecovery Principal & Interest	14,664,809	
6	GCC Underrecovery Principal	2,006,005	
7	Accrued Value Services	228,999	
8	Accrued Utility Revenue-ROA Tracker	4,495,199	
9	Gas Interstate Imbalance	1,971,813	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	<b>TOTAL</b>	<b>295,362,977</b>	

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<b>EXTRAORDINARY PROPERTY LOSS (Account 182.1)</b>							
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	
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	0	0		0	0	

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)</b>			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under		contemplation. 2. Minor items may be grouped by classes. Show the number of items in each group.	
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
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29			
<b>TOTAL</b>		<b>0</b>	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
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				28	
				29	
0		0	0	TOTAL	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>OTHER REGULATORY ASSETS</b>					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$50,000) may be grouped by classes.</p> <p>4. Give the number and name of the account(s) where each amount if recorded.</p>					
Line No.	Description and Purpose of Other Regulatory Assets  (a)	Debits  (b)	CREDITS		Balance at End of Year  (e)
			Account Charged  (c)	Amount  (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	4,102,079	253/925	9,722,967	57,785,743
2	AFUDC in Excess of FERC Rate (Life of Related Property)	0	407	20,107	8,566
3	Postretirement Benefits (20 yrs. - ending 2011)	0	926	23,178,600	18,929,652
4	SFAS 109 Regulatory Asset (2)	129,111,057	286,283,410	116,874,129	122,585,895
5	Securitized Regulatory Asset (3)	0	407	54,591,000	309,633,271
6	FAS 143-ARO Asset (4)	8,964,661	108/230	1,364,724	107,176,760
7	Gas Storage Field Inventory Loss (5)	4,067,734	823	2,089,655	11,923,503
8	Stranded Costs (6)	3,809,298	407	24,856,198	45,547,938
9	Big Rock ISFSI Liability Assumption Cost (7)	0	-	0	30,000,000
10	SFAS 158 Retirement Benefits (8)	166,537,028	184/228/926	224,138,981	1,364,395,340
11	Pension Equalization, including Interest (9)	1,097,262	182/926/254	32,090,361	260,636
12	10d(4) Regulatory Asset (10)	21,227,930	407	61,940,698	1,709,508
13	Uncollectible Accounts Tracker (11)	2,961,036	419	6,567,001	2,501,299
14	Decoupling Regulatory Asset - Electric (12)	56,557,670	449	34,073,628	27,798,372
15	Energy Optimization (13)	64,904,952	254	60,544,795	14,168,053
16	Electric Restructuring Implementation Program	3,040,028	407	649,566	2,390,462
17	Decoupling Regulatory Asset - Gas (14)	14,525,182	496	3,014,981	11,510,201
18	Electric Interim Rate Refund (15)	867,033	229	433,516	433,517
19	Green Power - Implementation Costs (16)	0	930	311,028	0
20	OPEB Equalization, including interest (17)	2,126,643	182/926	7,696,280	0
21	Electric Choice Incentive Mechanism	647,568	various	444,285	62,283
22					
23	(1) U-10755 (10 years, ending 2019)				
24	(2) U-9097 & U-10083				
25	(3) U-12505 (14 Years, Ending 2015)				
26	(4) U-14292				
27	(5) U-14547				
28	(6) U-13720 & U-14098				
29	(7) U-14992				
30	(8) U-14347 & 14547				
31	(9) U-14547				
32	(10) U-14148				
33	(11) U-15645				
34	(12) U-15645				
35	(13) U-15805 & U-15889				
36	(14) U-15986				
37	(15) U-15645				
38	(16) U-13029				
39	(17) U-14347				
40					
41	TOTAL	484,547,161		664,602,500	2,128,820,999

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Gift of Energy	455,010	652,960	143	634,305	473,665	
2	Sales of Land & Right of Way	314,257	689,160	various	617,678	385,739	
3	CRF II Management Fees	40,426	1,099,013	930	879,671	259,768	
4	AETNA Salaried Life	368,175	110,132	various	220,264	258,043	
5	Compressor Engine Failure	54,456				54,456	
6	Fuel Oil- Campbell 3	76,708	10,786,966	various	10,811,017	52,657	
7							
8							
9							
10							
11							
12							
13	Minor items (items <1%)	881,362	4,852,917	various	5,734,279	-	
14							
15							
16							
17							
18							
19							
20							
21							
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24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	2,190,394	18,191,148		18,897,214	1,484,328	

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

TAX SCHEDULES

I Purpose:

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

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



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(Next page is 234A(M))

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>				
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	680,717,816	261,965,245	114,415,332
3	State	224,821,018	6,771,342	10,940,631
4	TOTAL Electric (Enter total of lines 2 & 3)	905,538,834	268,736,587	125,355,963
5	Gas			
6	Federal	601,902,447	131,390,427	53,815,171
7	State	80,793,911	69,538	83,950,640
8	TOTAL Gas (Enter total of lines 6&7)	682,696,358	131,459,965	137,765,811
9	Other (Nonutility)			
10	Federal	(2,656,932)	0	0
11	State	677,500	0	0
12	TOTAL Other (Enter total of lines 10&11)	(1,979,432)	0	0
13	TOTAL (Account 190) (Enter total of lines 4, 8 & 12)	1,586,255,760	400,196,552	263,121,774
14	Classification of Total:			
15	Federal Income Tax	1,279,963,331	393,355,672	168,230,503
16	State Income Tax	306,292,429	6,840,880	94,891,271
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) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
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
			76,533,243		4,456,065	461,090,725	2
			0		313,065	229,303,372	3
0	0		76,533,243		4,769,130	690,394,097	4
							5
			56,032,135		5,264,493	473,559,549	6
			80,451,725		161,278	84,384,566	7
0	0		136,483,860		5,425,771	557,944,115	8
							9
694,734	8,118,296		0		6,836	4,773,466	10
199,135	716,519		0		0	1,194,884	11
893,869	8,834,815		0		6,836	5,968,350	12
893,869	8,834,815		213,017,103		10,201,737	1,254,306,562	13
							14
694,734	8,118,296		132,565,378		9,727,394	939,423,740	15
199,135	716,519		80,451,725		474,343	314,882,822	16
0	0		0		0	0	17

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**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	<b>Electric - Federal (Detail of Line 2)</b>			
19	<b>Current Deferred</b>			
20	Accrued Bonuses	2,207,676	2,054,958	2,611,976
21	Accrued EISP	103,836	4,827	38,392
22	Accrued Environmental Remediation - Current	765,862	33,597	350,053
23	Accrued Involuntary Severance - Current	0	23,604	23,604
24	Accrued OPEB 401(h) Contribution	(3,438,741)	5,126,468	4,650,460
25	Accrued Other Liabilities - Current	107,796	114,725	6,929
26	Accrued Outside Services	313,745	189,097	11,421
27	Accrued Payroll Taxes	437,592	286,031	222,382
28	Accrued SERP - Current	603,192	14,479	239,727
29	Accrued Supplemental Pay - Current	(159)	6,402	10,737
30	Accrued Vacation	1,691,089	1,231,439	74,379
31	Accrued Voluntary Severance - Current	8,671	1,575,108	1,575,108
32	Bad Debt Allowance	3,344,886	148,745	319,405
33	Def'd Rev - CATV Pole Attach.	600,154	2,637,639	2,682,756
34	Deferred Compensation - Current	(21)	1	22
35	Hedging G/L - FTR's MTM	(88,190)	570,841	460,935
36	Hedging G/L - Fuel MTM	6	6	6
37	Injuries and Damages Reserve-Current	0	5,034,560	304,087
38	Inv'ty Capitalization-263A-Fuel Supply Cur	1,686,217	110,548	829,567
39	Ludington Settlement	755,321	790,003	858,129
40	MGR - DTA	453,779	520,542	750,239
41	Real & Personal Prop Tax - Book	1,281,002	12,892,871	12,937,139
42	Reg Asset-Interim Surcharge-Current	0	151,731	9,165
43	Reg Liab - Big Rock ND - Current	14,184,230	28,519,166	16,721,873
44	Reg Liab-ERIP-Current	0	568	9,404
45	Reg Liab - Palisades Sale - Current	27,990,597	29,276,967	1,768,329
46	Reg Liab Interim Surcharge - Cur	5,604,631	6,280,995	1,553,646
47	Reserve - Healthcare	767,938	381,143	363,183
48	Sales & Use Tax	1,100,102	1,359,344	718,011
49	Save & Share Plan-Current	0	2,882	47,719
50	State Tax Reserves	4,002,950	5,261	87,108
51	<b>Non-Current Deferred</b>			
52	Accrued FIN 45	69,450	1,037	17,172
53	Accrued FIN 48 - Fed Interest	194,117	270,300	1,067,190
54	Accrued OPEB - Noncurrent	150,430,590	30,282,445	4,432,955
55	Accrued OPEB Contribution Carryover	18,424,140	58,468	3,531
56	Accrued Pension	129,198,662	54,801,545	9,471,192
57	Accrued Savings Plan - Rabbi Trust	329,327	347,483	20,988
58	Accrued SERP	10,289,986	2,750,052	3,938,268
59	Accrued Supplemental Pay - Noncurrent	1,016,147	70,324	4,248
60	ARO - Asset / Liability	(8,362)	1,516,576	1,523,371
61	Contingency - Regulatory Noncurrent	7,452,602	2,136,728	2,817,781
62	Def'd Rev - Campbell 3 Backup Capacity	329,797	23,117	1,396
63	Def'd Rev - Reserve Capacity	1,770,721	48,818	2,949
64	Deferred Compensation	278,599	72,903	488,111
65	FIN 48 Interest Expense	1,378,328	(1,099,549)	0
66	Fly Ash Trust Fund	279,686	3,377	9,141
67	Gain/Loss on Non Prop Disp - Book	(10,880)	699	11,579
68	Hedging G/L - Interest Rate Swaps	287,717	306,212	18,495
69	Income from Dom Partnerships-Book	0	1,052	17,421
70	Injuries and Damages	2,692,725	1,075,505	8,955,356

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
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
						2,764,694	20
						137,401	21
						1,082,318	22
						0	23
						(3,914,749)	24
						0	25
						136,069	26
						373,943	27
						828,440	28
						4,176	29
						534,029	30
						8,671	31
						3,515,546	32
						645,271	33
						0	34
						(198,096)	35
						6	36
						(4,730,473)	37
						2,405,236	38
						823,447	39
						683,476	40
						1,325,270	41
						(142,566)	42
						2,386,937	43
						8,836	44
						481,959	45
						877,282	46
						749,978	47
						458,769	48
						44,837	49
						4,084,797	50
							51
						85,585	52
						991,007	53
						124,581,100	54
						18,369,203	55
						83,868,309	56
						2,832	57
						11,478,202	58
						950,071	59
						(1,567)	60
						8,133,655	61
						308,076	62
						1,724,852	63
						693,807	64
		286	2,477,877			0	65
						285,450	66
						0	67
						0	68
						16,369	69
						10,572,576	70

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>				
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)
71	Electric - Federal (Detail of Line 2 - Continued)			
72	MBT Contra - DTA	(55,126,271)	3,822,552	18,887
73	MGR Contra - DTA	(20,817,558)	0	0
74	MGR - DTA	24,026,522	1,018,622	530,029
75	Nuclear Decommissioning - Palisades FERC	(19,422)	1,249	20,671
76	Reg Asset - Decoupling	(1,747,671)	13,138,118	5,744,016
77	Reg Asset/Liab AFUDC	2,631,592	3,046,555	2,965,076
78	Reg Asset/Liab Clean Air Allowances - NC	0	394	394
79	Reg Liab - Big Rock ND - Non Current	4,038,622	15,819,331	11,780,709
80	Reg Liab - Big Rock ND Interest - Non Current	10,208,620	10,864,857	656,237
81	Reg Liab Choice Incentive Mechanism - NC	46,369	71,149	4,297
82	Reg Liab Energy Optimization - Non Current	1,324,504	313,823	5,195,738
83	Reg Liab Financial Transmission Rights	103,790	459,932	554,238
84	Reg Liability - Env't Remediation I&D	32,886	0	0
85	Reserve - Renewable Energy	3,062,637	0	0
86	Save & Share Plan	0	160,098	160,098
87	<b>Attributes</b>			
88	DTA - NOL Cfwd - NC	52,457,137	20,294,976	912,113
89	DTA - GBC Cfwd	14,678,511	941,949	2,835,794
90	<b>OCI</b>			
91	OCI - FAS 115 SERP Evaluation	(58,248)		
92	OCI - FAS 158 EISP	(6,635)		
93	OCI - FAS 158 SERP	3,344,938		
94	OCI - FAS 158 SRS Liability	595,367		
95	<b>FAS 109</b>			
96	Accumulated DFIT Benefit- NonProperty-NonCurr	29,687,693		
97	Accumulated DFIT Benefit - Property	128,156,719		
98	Accumulated DFIT Benefit - Reg Tax Liability	95,210,201		
99	<b>Total Electric - Federal</b>	680,717,816	261,965,245	114,415,332
100	<b>Electric - State</b>			
101	MBT Timing Differences	7,128,738	7,136,745	19,054
102	DTA - MBT Contra - Temp	157,503,630	53,962	10,921,577
103	DTA - MGR-Contra - Temp	59,478,738		
104	<b>Attributes</b>			
105	DTA - Capital Loss CO	0	(419,365)	
106	<b>OCI</b>			
107	OCI - FAS 115 SERP Evaluation	(12,565)		
108	OCI - FAS 158 EISP	(1,219)		
109	OCI - FAS 158 SERP	614,348		
110	OCI - FAS 158 SRS Liability	109,348		
111	<b>Total Electric - State</b>	224,821,018	6,771,342	10,940,631
112	<b>Total Electric</b>	905,538,834	268,736,587	125,355,963

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010				
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
3. If more space is needed, use separate pages as required.		and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .					
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS					
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		Balance at End of Year (k)	Line No.
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
Electric Other (Detail of Line 2 - Continued)							71
						(58,929,936)	72
						(20,817,558)	73
		282	23,423,606			114,323	74
						0	75
						(9,141,773)	76
						2,550,113	77
						0	78
						0	79
						0	80
						(20,483)	81
						6,206,419	82
						198,096	83
						32,886	84
						3,062,637	85
						0	86
							87
						33,074,274	88
						16,572,356	89
							90
				219	54,678	(3,570)	91
				219	6,769	134	92
				219	1,625,557	4,970,495	93
				219	8,004	603,371	94
							95
		286	43,869,316			(14,181,623)	96
				286	2,761,057	130,917,776	97
		286	6,762,444			88,447,757	98
			76,533,243		4,456,065	461,090,725	99
							100
						11,047	101
						168,371,245	102
						59,478,738	103
							104
						419,365	105
							106
				219	11,795	(770)	107
				219	1,243	24	108
				219	298,557	912,905	109
				219	1,470	110,818	110
			0		313,065	229,303,372	111
			76,533,243		4,769,130	690,394,097	112

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>				
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)
113	Gas - Federal (Detail of Line 6)			
114	Current Deferred			
115	Accrued Bonuses	1,040,615	1,103,329	1,384,261
116	Accrued EISP	111,206	46,254	2,388
117	Accrued Environmental Remediation - Current	1,512,493	99,025	59,332
118	Accrued Involuntary Severance - Current	0	12,160	12,160
119	Accrued OPEB 401(h) Contribution	(1,970,657)	2,860,560	2,629,171
120	Accrued Other Liabilities - Current	56,507	59,920	3,413
121	Accrued Outside Services	272,603	127,522	6,708
122	Accrued Payroll Taxes	222,551	160,791	114,560
123	Accrued SERP - Current	310,471	26,212	123,496
124	Accrued Supplemental Pay - Current	(379)	3,298	5,554
125	Accrued Vacation	927,167	690,379	38,316
126	Accrued Voluntary Severance - Current	(9,229)	811,419	811,977
127	ANR/CE Otisville Agreement	148,750	166,719	157,735
128	Bad Debt Allowance	3,776,715	462,954	677,896
129	Def'd Rev - Appliance Repair Program	235,376	151,932	38,760
130	Deferred Compensation - Current	22	23	1
131	Gas Inventory - Linepack	3,041,107	300,829	7,076
132	Gas Inventory Capitalization	13,713,795	3,645,241	1,635,039
133	Hedging G/L - Fuel MTM	(7)	7	7
134	Injuries and Damages Reserve-Current	0	2,854,027	172,383
135	MGR - DTA	0	1,834,552	5,100,592
136	Real & Personal Prop Tax - Book	680,914	4,933,781	4,849,992
137	Reg Liab-Rev Reserve Refund-Current	0	1,998,976	5,513,668
138	Reserve - Healthcare	399,101	220,452	187,094
139	Sales & Use Tax	651,980	532,120	49,821
140	Save & Share Plan-Current	0	1,336	22,118
141	State Tax Reserves	2,001,230	123,350	70,992
142	Non-Current Deferred			
143	Accrued Environmental Remediation - NC	1,375,061	751,031	40,346
144	Accrued FIN 45	34,408	2,687	10,085
145	Accrued FIN 48 - Fed Interest	87,719	114,445	360,055
146	Accrued OPEB - Noncurrent	90,769,887	20,884,888	2,449,773
147	Accrued OPEB Contribution Carryover	10,101,344	641,604	1,902
148	Accrued Pension	97,506,891	33,543,022	4,562,450
149	Accrued Savings Plan - Rabbi Trust	175,993	189,637	10,812
150	Accrued SERP	4,796,261	1,706,390	2,028,803
151	Accrued Supplemental Pay - Noncurrent	523,476	67,846	2,188
152	ARO Assets/Liability	8,899	2,502,633	2,492,487
153	Deferred Compensation	482,641	66,708	251,451
154	FIN 48 Interest Expense	469,386	469,386	0
155	Gain/Loss on Non Prop Disp - Book	(5,704)	344	6,048
156	Gas Title Tracking Revenue	2,975	180	
157	Hedging G/L - Interest Rate Swaps	145,074	153,836	8,762
158	Income from Dom Partnerships-Book	0	373	6,180
159	Injuries and Damages	1,895,185	2,387,038	5,895,412
160	MBT Contra - DTA	0	17,773,831	94,463
161	MGR Contra - DTA	0	11,608,893	0
162	MGR - DTA	0	190,013	135,857
163	Reg Asset/Liab AFUDC	262,412	298,791	306,862
164	Reg Liab - Rev Reserve Refund	450,762	5,725,637	5,274,875
165	Reg Liab Energy Optimization - Non Current	801,346	1,190,488	5,360,186
166	Reg Liability - Env't Remediation I&D	10,825,108	1,964,554	79,167
167	Save & Share Plan	0	82,336	82,336
168	Attributes			
169	DTA - GBC Cfwd	0	0	72,182
170	DTA - NOL Cfwd - NC	30,817,518	5,846,668	607,979
171	OCI			
172	OCI - FAS 115 SERP Evaluation	(29,570)		
173	OCI - FAS 158 EISP	(2,825)		
174	OCI - FAS 158 SERP	1,619,746		



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010				
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
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)							113
							114
						1,321,547	115
						67,340	116
						1,472,800	117
						0	118
						(2,202,046)	119
						0	120
						151,789	121
						176,320	122
						407,755	123
						1,877	124
						275,104	125
						(8,671)	126
						139,766	127
						3,991,657	128
						122,204	129
						0	130
						2,747,354	131
						11,703,593	132
						(7)	133
						(2,681,644)	134
						3,266,040	135
						597,125	136
						3,514,692	137
						365,743	138
						169,681	139
						20,782	140
						1,948,872	141
							142
						664,376	143
						41,806	144
						333,329	145
						72,334,772	146
						9,461,642	147
						68,526,319	148
						(2,832)	149
						5,118,674	150
						457,818	151
						(1,247)	152
						667,384	153
						0	154
						0	155
						2,795	156
						0	157
						5,807	158
						5,403,559	159
						(17,679,368)	160
						(11,608,893)	161
						(54,156)	162
						270,483	163
						0	164
						4,971,044	165
						8,939,721	166
						0	167
							168
						72,182	169
						25,578,829	170
							171
				219	28,167	(1,403)	172
				219	3,487	662	173
				219	837,410	2,457,156	174

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>				
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)
175	Gas - Federal (Detail of Line 6 - Continued)			
176	OCI - FAS 158 SRS Liability	280,915	0	0
177	<b>FAS 109</b>			
178	Accumulated DFIT Benefit-NonProperty-Curr	14,981,165	0	0
179	Accumulated DFIT Benefit-NonProperty-NC	(15,504,397)	0	0
180	Accumulated DFIT Benefit-Property	194,035,728	0	0
181	Accumulated DFIT Benefit-Regulatory Tax Liab	127,872,712	0	0
182	<b>Total Gas - Federal</b>	601,902,447	131,390,427	53,815,171
183	<b>Gas - State</b>			
184	MBT Contra - DTA	0	269,894	50,782,375
185	MGR Contra - DTA	0	0	33,168,265
186	<b>Attributes</b>			
187	Michigan Capital Loss CO	0	(200,356)	
188	<b>OCI</b>			
189	OCI - FAS 115 SERP Evaluation	(6,379)		
190	OCI - FAS 158 EISP	(519)		
191	OCI - FAS 158 SERP	297,490		
192	OCI - FAS 158 SRS Liability	51,594		
193	<b>FAS 109</b>			
194	MBT Contra - Temp	47,283,460		
195	MGR-Contra - Temp	33,168,265		
196	<b>Total Gas - State</b>	80,793,911	69,538	83,950,640
197	<b>Total Gas</b>	682,696,358	131,459,965	137,765,811
198	<b>Other - Federal (Detail of Line10)</b>			
199	<b>Current Deferred</b>			
200	Accrued Bonuses	241,969		
201	Bad Debt Allowance	(65,413)		
202	Deferred Rev - OIL Royalties-Liab	0		
203	Interest - Regulatory Contingency	966,792		
204	MGR - DTA	(196)		
205	Real & Personal Prop Tax - Book	873		
206	Reserve - Healthcare	(115,891)		
207	<b>Noncurrent Deferred</b>			
208	Charitable Contributions-NonCurrent	27,041		
209	FIN 48 Interest Expense	15,368		
210	Gain/Loss on Non Prop Disp - Book	(3,405,812)		
211	Hedging G/L - Interest Rate Swaps	17,449		
212	Income from Dom Partnerships - Book	(2,952)		
213	Income from Dom Partnerships - Tax	3,719		
214	MCV Land Rent	45,435		
215	MBT Contra - Temp	(309,586)		
216	MGR Contra - DTA	(81,772)		
217	MGR - DTA	7,510		
218	Restricted Stock/Stock Options	(667,227)		
219	<b>Attributes</b>			
220	DTA - AMT Credit Cfwd	292		
221	DTA - Char Contr Cfwd	157,789		
222	DTA - GBC Cfwd	179		
223	DTA - NOL Cfwd - NC	507,501		
224	<b>Total Other - Federal</b>	(2,656,932)	0	0
225	<b>Other - State</b>			
226	MBT Timing Differences - DTA	(440,668)		
227	MBT Contra - DTA	884,533		
228	MGR Contra - DTA	233,635		
229	<b>Total Other State</b>	677,500	0	0
230	<b>Total Other</b>	(1,979,432)	0	0

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<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)</b>							
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)							
				219	4,124	285,039	175
							176
							177
		286	14,981,165			0	178
				286	4,391,305	(11,113,092)	179
		286	19,813,189			174,222,539	180
		286	21,237,781			106,634,931	181
			56,032,135		5,264,493	473,559,549	182
							183
						50,512,481	184
						33,168,265	185
							186
						200,356	187
							188
				219	6,076	(303)	189
				219	641	122	190
				219	153,803	451,293	191
				219	758	52,352	192
							193
		286	47,283,460			0	194
		286	33,168,265			0	195
0	0		80,451,725		161,278	84,384,566	196
			136,483,860		5,425,771	557,944,115	197
Other - Federal (Detail of Line10)							
							198
							199
8,799	145,684					378,854	200
22,470	108,657					20,774	201
7,251	120,042					112,791	202
0	0					966,792	203
1,993	94					(2,095)	204
28,410	28,003					466	205
0	0					(115,891)	206
							207
10,846	656					16,851	208
22,204	0			286	6,836	0	209
218,935	3,624,747					0	210
18,570	1,121					0	211
5	88					(2,869)	212
19,012	75,757					60,464	213
9,784	52,897					88,548	214
0	64,062					(245,524)	215
0	0					(81,772)	216
8,788	354					(924)	217
42,891	710,118					0	218
							219
283	0					9	220
157,789	0					0	221
0	3,114					3,293	222
116,704	3,182,902					3,573,699	223
694,734	8,118,296		0		6,836	4,773,466	224
							225
16,101	716,519					259,750	226
183,034	0					701,499	227
						233,635	228
199,135	716,519		0		0	1,194,884	229
893,869	8,834,815		0		6,836	5,968,350	230

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)</b>			
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in		column (a). 3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)	
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
<b>TOTAL</b>			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) 04/13/11	Year of Report December 31, 2010	
<b>DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)</b>				
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
0	0	0	0	TOTAL

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
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	<b><u>Installment Sales Contracts</u></b>			
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	<b><u>First Mortgage Bonds</u></b>			
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) 04/13/11	Year of Report December 31, 2010	
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)</b>				
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
129,144		15,497	113,647	3
74,512		8,941	65,571	4
158,539		19,025	139,514	5
177,451		21,294	156,157	6
491,370		58,965	432,405	7
1,031,016		123,722	907,294	8
				9
1,597		1,597	0	10
1,748		1,748	0	11
3,381		3,381	0	12
95,870		95,870	0	13
102,596		102,596	0	14
				15
5,731		5,731	0	16
6,211		6,211	0	17
11,259		11,259	0	18
39,210		39,210	0	19
62,411		62,411	0	20
				21
2,211,336		87,290	2,124,046	22
				23
				24
9,575,051		1,823,820	7,751,231	25
				26
169,065		20,492	148,573	27
				28
208,314		25,250	183,064	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) 04/13/11	Year of Report December 31, 2010	
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 4.25% due 4/15/08 and 5.375% due 4/15/13			
2	6.2% Senior note due 2008	5-1-03	250,000,000	(32,386,165)
3	Refunded by 4% due 2010, 4.8% due 2009 and 6% due 2014			
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	Refunded by 3.77% due 2020 and 4.97% due 2040			
21	6.5% Senior IQ notes due 2035	10-15-10	138,592,000	(16,995,330)
22				
23				
24				
25	<b>Total</b>			



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, 2010
	(2) <input type="checkbox"/> A Resubmission	04/13/11	

**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
6,477,233		1,943,170	4,534,063	2
				3
				4
431,298		431,298	0	5
444,681		106,724	337,957	6
				7
1,608,831		395,917	1,212,914	8
3,375,357		830,640	2,544,717	9
1,687,798		415,349	1,272,449	10
				11
7,322,779		708,656	6,614,123	12
13,723,120		13,723,120	0	13
				14
20,259		2,827	17,432	15
737,757		102,943	634,814	16
1,826,986		254,928	1,572,058	17
16,230		638	15,592	18
5,307,090		206,093	5,100,997	19
				20
0	16,995,330	317,321	16,678,009	21
				22
				23
				24
56,339,208	16,995,330	21,685,205	51,649,333	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) 04/13/11	Year of Report December 31, 2010	
<b>CAPITAL STOCK (Accounts 201 and 204)</b>				
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. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.		
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock	7,500,000		
5	Preferred Stock - \$4.50 Cum **		100.00	110.00
6	Preferred Stock - \$4.16 Cum **		100.00	103.25
7	Class A Preferred Stock	16,000,000		
8	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				
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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) 04/13/11	Year of Report December 31, 2010			
<b>CAPITAL STOCK (Accounts 201 and 204) (Continued)</b>						
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.				
<b>OUTSTANDING PER BALANCE SHEET</b> <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		<b>HELD BY RESPONDENT</b>				
		<b>AS REACQUIRED STOCK</b> <b>(Account 217)</b>	<b>IN SINKING AND OTHER FUNDS</b>			
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
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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) 04/13/11	Year of Report December 31, 2010
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> <b>(Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
<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			
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19			
20			
21			
22			
23			
24			
25			
26			
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) 04/13/11	Year of Report December 31, 2010
<b>OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)</b>			
<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 Infusion-CMS Energy-May 2007	400,000,000	
6	Cash Infusion-CMS Energy-June 2007	250,000,000	
7	Cash Infusion-CMS Energy-June 2009	100,000,000	
8	Cash Infusion-CMS Energy-February 2010	200,000,000	
9	Cash Infusion-CMS Energy-May 2010	50,000,000	
10	Subtotal - 208	2,448,279,601	
11			
12	Account 209 - None		
13			
14	Account 210		
15	Gain on Reacquired Capital Stock-Prior to 2007	20,440,268	
16			
17	Account 211		
18	Paid-in-Capital - Prior to 2007	293,744	
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	<b>TOTAL</b>	<b>2,469,013,613</b>	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>			
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	

<b>CAPITAL STOCK EXPENSE (Account 214)</b>		
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		
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7		
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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) 04/13/11	Year of Report December 31, 2010
<b>SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR</b>			
<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>	
<b>DEBIT (CREDIT)</b>			
Series	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
<u>First Mortgage Bonds issued in 2010</u>			
2.60% FMB due 10-15-15	50,000,000	269,005	(50,000,000)
3.21% FMB due 10-15-17	100,000,000	532,860	(100,000,000)
3.77% FMB due 10-15-20	100,000,000	532,860	(100,000,000)
5.30% FMB due 9-1-22	250,000,000	978,947	(250,000,000)
6.17% FMB due 9-1-40	50,000,000	492,032	(50,000,000)
4.97% FMB due 10-15-40	50,000,000	296,005	(50,000,000)
<u>First Mortgage Bonds paid down in 2010</u>			
5.65% FMB due 4-15-35	(138,592,000)	(3,790,724)	138,592,000
4.00% FMB due 5-15-10	(250,000,000)		250,000,000
<u>Pollution Control Revenue Bonds paid down in 2010</u>			
4.25% PCRB due 6-15-10	(27,900,000)		
3.375% PCRB due 6-15-10	(30,000,000)		
<u>Other Long Term Debt</u>			
DOE SNF Disposal Contract (1)	212,565		
<b>TOTAL</b>	153,720,565	(689,015)	(211,408,000)

(1) Account debited is interest expense.





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<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224)</b>			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)
1	ACCOUNT 221		
2	5.375% Series B, Due 2013	375,000,000	2,805,845
3			1,788,750 D
4			19,431,699
5	4.0% Series E, Due 2010	250,000,000	1,871,930
6			1,247,500 D
7			7,245,805
8	6.0% Series I, Due 2014	200,000,000	1,536,904
9			318,000 D
10			1,120,594
11	5.00% Series L, Due 2012	300,000,000	2,093,597
12			315,000 D
13			7,119,052
14	2.60%, Due 2015, Docket No. ES10-34-000, 5/26/10	50,000,000	269,584
15			
16	5.50% Series M, Due 2016	350,000,000	2,602,217
17			1,669,500 D
18			8,305,560
19	5.00%, Due 2015	225,000,000	1,580,164
20			375,750 D
21			18,694,148
22	5.15%, Due 2017	250,000,000	1,974,816
23			1,100,000 D
24			4,332,127
25	3.21%, Due 2017, Docket No. ES10-34-000, 5/26/10	100,000,000	534,018
26			
27	5.65%, Due 2018	250,000,000	1,965,033
28			957,500 D
29	6.125%, Due 2019	350,000,000	2,566,401
30			245,000 D
31	6.7%, Due 2019	500,000,000	3,546,407
32			240,000 D
33	TOTAL	4,988,192,000	168,995,066

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010			
<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)</b>						
<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
04/30/2003	04/15/2013	04/30/2003	04/15/2013	375,000,000	20,156,250	2
						3
						4
05/23/2003	05/15/2010	05/23/2003	05/15/2010		3,722,222	5
						6
						7
08/26/2003	02/15/2014	08/26/2003	02/15/2014	200,000,000	12,000,000	8
						9
						10
08/17/2004	08/15/2012	08/17/2004	08/15/2012	300,000,000	15,000,000	11
						12
						13
10/15/2010	10/15/2015	10/15/2010	10/15/2015	50,000,000	274,444	14
						15
08/17/2004	08/15/2016	08/17/2004	08/15/2016	350,000,000	19,250,000	16
						17
						18
12/13/2004	03/15/2015	12/13/2004	03/15/2015	225,000,000	11,250,000	19
						20
						21
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	22
						23
						24
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	677,667	25
						26
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	27
						28
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	29
						30
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	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) 04/13/11	Year of Report December 31, 2010
<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)</b>			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)
1	5.65%, Due 2020	300,000,000	2,666,410
2			1,188,000 D
3			10,690,959
4	3.77%, Due 2020, Docket No. ES10-34-000, 5/26/10	100,000,000	534,018
5			10,777,951
6	5.30%, Due 2022, Docket No. ES08-46-001, 10/9/09	250,000,000	964,543
7			
8	5.65%, Due 2035	150,000,000	5,001,667
9			17,583,847
10	5.80%, Due 2035	175,000,000	1,767,675
11			337,750 D
12			6,133,176
13	6.17%, Due 2040, Docket No. ES08-46-001, 10/9/09	50,000,000	484,846
14			
15	4.97%, Due 2040, Docket No. ES10-34-000, 5/26/10	50,000,000	269,584
16			6,217,379
17	Subtotal Account 221 - First Mortgage Bonds	4,275,000,000	162,470,706
18			
19	ACCOUNT 222		
20	None		
21			
22	ACCOUNT 223		
23	Note Payable - Consumers Funding - LLC # 4	95,000,000	21,872 D
24			8,333
25	Note Payable - Consumers Funding - LLC # 5	117,000,000	28,148 D
26			8,333
27	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
28			8,335
29	Subtotal Account 223 - Advances from Associated Companies	327,592,000	105,550
30			
31			
32			
33	Total	4,988,192,000	168,995,066

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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**LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)**

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	1
						2
						3
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	795,889	4
						5
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	4,416,667	6
						7
04/13/2005	04/15/2035	04/13/2005	04/15/2035		6,327,989	8
						9
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	10
						11
						12
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	1,028,333	13
						14
10/15/2010	10/15/1940	10/15/2010	10/15/1940	50,000,000	524,611	15
						16
				3,875,000,000	204,461,572	17
						18
						19
						20
						21
						22
11/08/2001	01/20/2010	11/08/2001	01/20/2010		57,001	23
						24
11/08/2001	01/20/2013	11/08/2001	01/20/2013	52,155,648	5,809,778	25
						26
11/08/2001	07/20/2015	11/08/2001	07/20/2015	115,592,000	6,658,099	27
						28
				167,747,648	12,524,878	29
						30
						31
						32
				4,444,180,672	233,805,171	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) 04/13/11	Year of Report December 31, 2010
<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)</b>			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)
1	Account 224		
2	Other Long-Term Debt		
3	Variable Rate Limited Obligation Refunding Revenue Bonds:		
4	Michigan Strategic Fund - 2008	67,700,000	605,474
5	Michigan Strategic Fund Series 2005	35,000,000	2,364,093
6	Limited Obligation Refunding Revenue Bonds:		
7	Michigan Strategic Fund Series 2008	27,900,000	439,712
8	Michigan Strategic Fund Series '93B	30,000,000	982,485
9	Department of Energy - Spent Nuclear Fuel Liability		
10			
11	Senior Notes:		
12	6-7/8% Due 2018	225,000,000	2,097,242
13			3,307,500 D
14			(3,377,696)
15	JP Morgan Chase and Other Revolving Credit Agreements		
16			
17	Subtotal Account 224 - Other Long-Term Debt	385,600,000	6,418,810
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	4,988,192,000	168,995,066

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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**LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)**

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
03/20/2008	04/15/2018	03/20/2008	04/15/2018	67,700,000	229,284	4
04/03/2008	04/01/2035	04/03/2008	04/01/2035	35,000,000	144,396	5
						6
03/13/2008	06/15/2010	03/13/2008	06/15/2010		540,175	7
06/29/1993	06/15/2010	06/29/1993	06/15/2010		548,942	8
				118,733,024	212,565	9
						10
						11
03/01/1998	03/01/2018	03/01/1998	03/01/2018	180,000,000	12,375,000	12
						13
						14
					2,768,359	15
						16
				401,433,024	16,818,721	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				4,444,180,672	233,805,171	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) 04/13/11	Year of Report December 31, 2010
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**FOOTNOTE DATA**

Page Number (a)	Number (b)	Column Number (c)	Comments (d)
256	4	c	Option fee
256	7,10,13,18	c	Remaining unamortized debt discount and expense on reacquired debt
256	21, 24	c	Remaining unamortized debt discount and expense on reacquired debt
256.1	3, 5, 9	c	Remaining unamortized debt discount and expense on reacquired debt
256.1	12,16	c	Remaining unamortized debt expense on reacquired debt
256.2	4, 5, 7	c	Remaining unamortized debt expense on reacquired debt
256.2	14	c	Gain on Hedge Agreement
RESPONSE TO INSTRUCTION 12			
NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES			
Balance, Beginning of Year \$ 203,088,394			
Retirements During the Year:			
Note payable-Consumers Funding-LLC #5 (35,340,746)			
Balance, End of Year \$ 167,747,648			
NET CHANGES TO ACCOUNT 224, OTHER LONG-TERM DEBT			
Balance, Beginning of Year \$ 459,120,459			
Additions During the Year:			
Department of Energy - Increase in Spent Nuclear Fuel Liability 212,565			
Retirements During the Year:			
Michigan Strategic Fund, Limited Obligation Revenue Bonds:			
Series 2008 (27,900,000)			
Series 93B (30,000,000)			
Balance, End of Year \$ 401,433,024			
RESPONSE TO INSTRUCTION 9			
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.			
RESPONSE TO INSTRUCTION 15			
Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies			
RESPONSE TO INSTRUCTION 16			
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 \$670 million at December 31, 2010.			
The FERC has also authorized Consumers to issue and sell up to \$1.1 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$650 million at December 31, 2010.			
The authorizations are for the period ending June 30, 2012. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.			



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010			
<b>NOTES PAYABLE (Account 231)</b>						
1. Report the particulars indicated concerning notes payable at the end of the year. 2. Give particulars of collateral pledged, if any. 3. Furnish particulars for any formal or informal compensating balance agreements covering opens lines or credit. 4. Any deman notes should be designated as such in column (d) 5. Minor amounts may be grouped by classes, showing the number of such amounts.						
Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL	0	0		0	0

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<b>PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)</b>						
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.						
<b>*See definition on page 226B</b>						
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	CMS Energy Corporation	-	-	-	-	-
4	Consumers Funding LLC	27,395,393	35,340,746	35,340,746	27,395,393	12,521,516
5						
6	TOTAL ACCOUNT 233	27,395,393	35,340,746	35,340,746	27,395,393	12,521,516
7						
8	ACCOUNT 234					
9	Accounts Payable to Associated Companies					
10	CMS Energy Corporation	3,933,636	114,350,324	112,041,960	1,625,272	
11	CMS Engineering Company	-	-	-	-	-
12	CMS Enterprises Company	-	1,303	1,993	690	
13	CMS Gas Transmission Company	-	(117)	-	117	
14	CMS Land Company	-	-	-	-	-
15	CMS Generating Operating LLC	-	-	-	-	-
16	CMS Generating Operating Company II	-	-	-	-	-
17	Consumers Funding LLC	-	48,561,951	48,561,951	-	-
18	Consumers Receivable Funding II, LLC	-	-	86,111	86,111	
19	EnerBank USA	-	-	-	-	-
20	ES Services Company	8,820	-	(8,820)	-	-
21	Genesee Power Station LP	1,512,923	16,666,980	18,271,690	3,117,633	
22	Grayling Generating Station LP	1,822,540	19,751,560	19,772,882	1,843,862	
23	HYDAR-CO Enterprises, Inc.	-	-	-	-	-
24	T.E.S. Filer City Station LP	4,002,194	44,436,739	44,665,428	4,230,883	
25						
26	TOTAL ACCOUNT 234	11,280,113	243,768,740	243,393,195	10,904,568	
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Line 4 - Purpose: Securitization Bond Issuance					
37	Date of issue: 11-08-01					
38	Maturity: 1/20/13, Interest Rates: 5.43%					
39						
40	Column D may reflect activity in the accounts					
41	which includes estimates					
42						
43						
44						
45						
	TOTAL	38,675,506	279,109,486	278,733,941	38,299,961	12,521,516

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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)	434,203,628
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	219,154,424
8		
9	Total pre-tax income	653,358,052
10		
11	Add: Taxable income not reported on books:	218,061,394
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	856,344,740
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	124,437,806
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	1,510,732,837
24		
25		
26	Federal taxable income for the year	92,593,543

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<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)</b>			
<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.	
678,513,310		1	
3,194,347		2	
(263,975,909)		3	
0		4	
		5	
417,731,748	16,471,880	6	
210,820,209	8,334,215	7	
		8	
628,551,957	24,806,095	9	
		10	
215,583,752	2,477,642	11	
		12	
		13	
		14	
854,431,713	1,913,027	15	
		16	
		17	
		18	
122,546,730	1,891,076	19	
		20	
		21	
		22	
1,510,448,539	284,298	23	
		24	
		25	
65,572,153	27,021,390	26	

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FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
11	Add: Taxable income not reported on books			
	Contributions in Aid of Construction	14,345,968		
	Def'd Revenue - CATV Pole Attach	137,194		
	FIN 45 - Contract Guarantees - MTM	77,878		
	Gas Buy & Sell Agreements- Revenue	3,104,191		
	OPEB - Equalization -Interest- Reg Asset	456,779		
	PA 141 - 10D(4) - Regulatory Asset	40,712,768		
	Pensions - Equalization - Interest - Reg Asset	2,020,863		
	Perm Diffs Capitalized - Book	9,452,428		
	PSCR Underrecovery - Principal	33,321,555		
	Reg Liability - Advanced Renewables	75,786,101		
	Reg Liability - Energy Optimization	27,671,399		
	Reg Liability Financial Transmission Rights	286,767		
	Reg Liability - Revenue Reserve Refund - Curr	10,687,503		
		218,061,394		
15	Add: Deductions recorded on books not deducted from return			
	Accrued Bonus - EICP Incentive	3,162,300		
	Accrued SERP	1,309,006		
	Accrued SERP - Current	1,037,778		
	Bad Debt Reserve	2,128,269		
	Benefits Capitalized - Book	62,248,781		
	Bond Premium, Discount, Expense Amortization	4,689,875		
	CIAC Capitalized DFIT	246,288		
	DCCP	24,468		
	Deferred Compensation - Noncurrent	1,912,982		
	Deferred State Income Taxes	14,677,757		
	Depreciation - Book (Includes Computer Software Depr)	421,112,460		
	Executive Compensation over \$1M - Sec 162(M)	60,899		
	Fly Ash Trust Fund	17,527		
	Gas Inventory Adjustment	62,751,156		
	Greenpower - Reprograming Costs	311,028		
	Injuries & Damages - Environmental Remediation	1,119,372		
	Injuries & Damages - Environmental Remediation - Reg Asset	5,620,889		
	Interest During Construction (IDC)	24,828,291		
	Lobbying and Political Contributions	1,500,000		
	Ludington Settlement	361,942		
	Meals & Entertainment - Nondeductible Portion	636,223		
	MSBT Reserve	366,000		
	OPEB - Equalization Reg Asset	5,112,857		
	OPEB - Reg Asset/Liab	131,150,884		
	Pensions - Equalization - Reg Asset	28,972,237		
	Pensions - Equalization - Reg Liability	615,079		
	Reg Asset - Uncollectible Account Tracker	3,605,965		
	Regulatory Contingency A	2,070,951		
	Securitized Assets - Book Amortization	53,646,576		
	Stranded Costs	21,046,900		
		856,344,740		

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<b>FOOTNOTE DATA</b>					
Utility	Other	Line No. 11			
14,345,968	0				
137,194	0				
77,878	0				
3,104,191	0				
0	456,779				
40,712,768	0				
0	2,020,863				
9,452,428	0				
33,321,555	0				
75,786,101	0				
27,671,399	0				
286,767	0				
10,687,503	0				
215,583,752	2,477,642			15	
2,746,061	416,239				
1,309,006	0				
1,037,778	0				
2,118,617	9,652				
62,248,781					
4,677,936	11,939				
246,288	0				
24,468	0				
1,912,982	0				
14,697,424	(19,667)				
421,117,596	(5,136)				
60,899	0				
17,527	0				
62,751,156	0				
311,028	0				
1,119,372	0				
5,620,889	0				
24,828,291	0				
0	1,500,000				
361,942	0				
636,223	0				
366,000	0				
5,112,857	0				
131,150,884	0				
28,972,237	0				
615,079	0				
3,605,965	0				
2,070,951	0				
53,646,576	0				
21,046,900	0				
854,431,713	1,913,027				

Name of Respondent		This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
19	Subtract: Income recorded on books not included in return			
	Campbell 3 Backup Capacity	66,049		
	Def'd Revenue - OIL	97,206		
	Equity Earnings in Subs	12,477		
	Financial Transmission Rights - MTM	286,767		
	Intercompany Dividends	1,212,395		
	Interest Income - Tax Exempt - Rabbi Trust	704,644		
	Interest Income - Tax Exempt - SERP	64,799		
	MCV Land Rent	18,895		
	OPEB - Medicare Subsidy - Tax Exempt	26,339,020		
	Reg Asset - Interim Surcharge - Curr	433,517		
	Reg Liability - Big Rock ND - Current	35,873,298		
	Reg Liability - Big Rock ND - Non Current	43,323,124		
	Reg Liability - Choice Incentive Mechanism	203,283		
	Reg Liability - Interim Surcharge	14,374,960		
	Reg Liability - Revenue Reserve Refund	1,287,892		
	Reserve Capacity - Deferred Revenue	139,480		
		124,437,806		
23	Subtract: Deductions on return not charged against book income			
	Accrued - Vacation	5,330,906		
	Accrued Auditing Expense/Outside Services	857,581		
	Accrued Environmental Remed.- Ins. Recovery	1,908,506		
	Accrued OPEB - NonCurrent	88,779,651		
	Accrued Payroll Taxes	293,249		
	Accrued Pensions (Excluding SERP)	114,841,686		
	Aetna/Blues Reserve	82,749		
	AFUDC - (Book)	8,385,200		
	AFUDC - Excess FERC Calc Rate	175,026		
	ARO Transition/Accretion	8,554		
	Charitable Contributions-Accruals/CE Found Commitment-NC	30,990		
	Depreciation - Tax (Includes Capitalized Software Depr)	939,199,554		
	DSSP - Deferred Comp - Savings Plan - Rabbi Trust	1,488,063		
	EISP (Executive Incentive Separation Plan)-Deferred Comp	10,896		
	Electric Restructuring Costs	2,363,594		
	FIN 48 Interest	5,374,999		
	Gain/Loss on Disposition of ACRS Property - Tax	62,609,218		
	Gas Storage Fields - Deferred Expense	1,978,078		
	Injuries & Damages	1,626,513		
	Injuries & Damages - Environmental Remediation - Reg Lia	3,744,908		
	Linepack Adjustment	334,704		
	OPEB - Payments - 401(h) contribution	18,600,000		
	OPEB Capitalized - Book	3,592,977		
	Palisades Sale - Regulatory Liability - Current	83,648,478		
	Pensions - Reg Asset/Liability	50,370,333		
	Preferred Dividends	671,790		
	R&PP Tax - Property Taxes Paid - Net (Tax)	8,511,800		
	R&PP Tax-Book Change to Fiscal Yr Method - (Book)	3,489,558		
	Reg Asset - Decoupling	33,994,243		
	Reg Asset - Energy Optimization	4,360,158		
	Regulatory Contingency A1 - Interest Expense	312,606		
	Sales & Use Tax Reserve	3,297,000		
	Section 263A/481 Adjustment - Property	46,985,391		
	Service Programs (ASP/Housecall/Etc)	300,905		
	Software - Non-capitalized Current Year Expenditures	12,888,512		
	Supplemental Pay-Special Retirement (ERIP) - Current	25,000		
	Supplemental Pay-Special Retirement (ERIP) - NonCurr	259,465		
	Rounding	(4)		
		1,510,732,837		



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<b>FOOTNOTE DATA</b>			
Utility	Other	Line No. 19	
66,049	0		
219,340	(122,134)		
0	12,477		
286,767	0		
0	1,212,395		
0	704,644		
0	64,799		
0	18,895		
26,339,020	0		
433,517	0		
35,873,298	0		
43,323,124	0		
203,283	0		
14,374,960	0		
1,287,892	0		
139,480	0		
122,546,730	1,891,076		
5,330,906	0	23	
857,581	0		
1,908,506	0		
88,779,651	0		
293,249	0		
114,841,686	0		
82,749	0		
8,385,200	0		
175,026	0		
8,554	0		
0	30,990		
939,182,711	16,843		
1,488,063	0		
10,896	0		
2,363,594	0		
5,328,270	46,729		
62,609,218	0		
1,978,078	0		
1,626,513	0		
3,744,908	0		
334,704	0		
18,600,000	0		
3,592,977	0		
83,648,478	0		
50,370,333	0		
670,193	1,597		
8,324,000	187,800		
3,489,218	340		
33,994,243	0		
4,360,158	0		
312,606	0		
3,297,000	0		
46,985,391	0		
300,905	0		
12,888,512	0		
25,000	0		
259,465	0		
(3)	(1)		
1,510,448,539	284,298		

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	04/13/11	December 31, 2010

**Name of Member of the Affiliated Group**

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

Consumers Energy Company joins in the filing of a consolidated federal income tax return with CMS Energy and its subsidiaries. Income taxes generally are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement. For 2010, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ (17,517)
All other members of the group	\$ (2,434)
CMS Energy Consolidated	<u>\$ (19,951)</u>

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**(Next page is 262)**

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>			
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>			
Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	70,138,266	
3	Unemployment (B)	21,289	
4	FICA (B)	1,882,868	
5	Excise Tax (D)	0	
6			
7	TOTAL FEDERAL	72,042,423	0
8			
9	--STATE--		
10	Income (A)	4,026,357	
11	Unemployment (B)	61,434	
12	MI Single Business Tax (A)	20,705,694	
13	MPSC Assessment (E)	0	(2,621,024)
14	Surplus Lines Premium Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	5,208,000	
16			
17	TOTAL STATE	30,001,485	(2,621,024)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	238,474,113	
21	City Income Tax (A)	(65,434)	
22			
23	TOTAL LOCAL	238,408,679	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	340,452,587	(2,621,024)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>					
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>					
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
(17,527,203)	(127,284,399)	(5,416,448)	(80,089,784)		1
798,727	(803,627)	0	16,389		2
45,606,070	(45,886,047)	0	1,602,891		3
73,057	(73,057)	0	0		4
					5
28,950,651	(174,047,130)	(5,416,448)	(78,470,504)	0	6
					7
					8
25,261,044	(22,866,401)	0	6,421,000		9
1,391,571	(1,400,109)	0	52,896		10
366,000	0	0	21,071,694		11
8,925,385	(9,046,366)	0		(2,742,005)	12
10,390	(10,390)	0	0		13
(4,916,165)	1,619,165	0	1,911,000		14
					15
31,038,225	(31,704,101)	0	29,456,590	(2,742,005)	16
					17
					18
169,904,200	(170,563,934)	12,031,115	249,845,494		19
222,504	(428,000)	0	(270,930)		20
					21
170,126,704	(170,991,934)	12,031,115	249,574,564	0	22
					23
					24
					25
					26
					27
230,115,580	(376,743,165)	6,614,667	200,560,650	(2,742,005)	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) 04/13/11	Year of Report December 31, 2010	
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)</b>				
<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>				
<b>DISTRIBUTION OF TAXES CHARGED (omit cents)</b>				
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	(34,570,172)	3,690,729	0	13,362,731
3	313,939	187,562	0	0
4	17,925,425	10,709,485	0	0
5	0	0	0	0
6				
7	(16,330,808)	14,587,776	0	13,362,731
8				
9				
10	15,177,821	8,001,021	0	2,082,202
11	546,956	326,777	0	0
12	248,880	117,120	0	0
13	5,036,447	3,888,938	0	0
14	0	10,390	0	0
15	(1,747,258)	(3,168,907)	0	0
16				
17	19,262,846	9,175,339	0	2,082,202
18				
19				
20	123,952,321	45,655,065	0	296,814
21	224,433	(37,159)	0	35,230
22				
23	124,176,754	45,617,906	0	332,044
24				
25				
26				
27				
28	127,108,792	69,381,021	0	15,776,977

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**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.
			(10,491)	1
			297,226	2
			16,971,160	3
			73,057	4
				5
				6
			17,330,952	7
				8
				9
			0	10
			517,838	11
			0	12
			0	13
			0	14
			0	15
				16
			517,838	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	17,848,790	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) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>			
Instruction 6. - Adjustments Column (f)			
FEDERAL TAXES (Line 7(f)):			
1. FIN 48 Adjustment			(41,449)
2. Interest expense on uncertain tax positions recorded in account 431.			(5,374,999)
Total (Ties to Line 7(f))			(5,416,448)
LOCAL (Line 23(f)):			
1. Adjustment to reflect increase (decrease) in 2010 estimated property tax over 2009 property tax estimate.			8,100,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.			3,489,558
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.			441,557
Total (Ties to Line 23(f))			12,031,115
TOTAL ADJUSTMENTS (Ties to Line 28(f))			6,614,667
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 \$3,826,389.11 for 2010.			
Line 28 - Account 236 Reconciliation			
MPSC Account 236 ending balance			176,208,988
MPSC Account 244.1 ending balance			21,071,694
MPSC Account 245 ending balance			3,279,968
Page 263, Line 28, Column (g), Total			200,560,650



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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) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
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. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	5,688,809			411.4	434,275	
4	7%						
5	10%	30,840,253			411.4	2,436,482	
6	30%	0			411.4	(1,640,330)	
7							
8	TOTAL	36,529,062		0		1,230,427	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11	3%						
12	4%	838,691			411.4	38,238	
13	7%	438,976			411.4	17,692	
14	10%	13,224,338			411.4	543,193	
15							
16	Total Gas	14,502,005		0		599,123	
17							
18	Total Company	51,031,067		0		1,829,550	
19							
20							
21							
22							
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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) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)</b>			
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation	Line No.
			1
5,254,534	38 years		2
			3
28,403,771	38 years		4
1,640,330	85 years		5
			6
			7
35,298,635			8
			9
			10
800,453	38 years		11
421,284	38 years		12
12,681,145	38 years		13
			14
13,902,882			15
			16
49,201,517			17
			18
			19
			20
			21
			22
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			25
			26
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**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	3,569,616
2	Employee Incentive Compensation Plan	13,577,495
3	Accrued Vacation Liability	2,764,518
4	Low Income Energy Efficiency Fund	4,991,323
5	Healthcare, Life & Other Insurance Accruals	3,786,638
6	Retirement Accruals	1,714,318
7	Ludington Fish Settlement	2,503,942
8	Supplier Deposits	4,728,116
9	Hydro Plant Fish Compensation	726,167
10	Peoplecare - Customer Contribution	49,342
11	Hydro and Ludington FERC fees	487,000
12	Accrued Audit Fees	875,320
13	Gift of Energy Advances	567,170
14	Purchased Power - Entergy Nuclear Palisades	25,679,328
15	Purchased Power - MCV	24,668,820
16	Purchased Power - Other	17,718,621
17	SERP - Elec and Gas	3,759,029
18	MGP Site Liability	4,200,000
19	Reserve for Refund - Gas (U-15986)	10,687,503
20	ERIP Liability (U-16012)	26,868
21	Charitable Contributions	6,000,000
22	Other Miscellaneous Liabilities (9 items)	843,963
23		
24		
25	<b>TOTAL</b>	<b>133,925,097</b>

**CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	36,584,450
27	Gas	342,300
28		
29		
30		
31		
32		
33		
34		
35	<b>TOTAL</b>	<b>36,926,750</b>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>OTHER DEFERRED CREDITS (Account 253)</b>						
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 Contra Account (c)	Amount (d)	Credits (e)	Balance at End of Year of Report (f)
1	Budget Plan Liability	99,064,277	142	170,059,692	147,316,005	76,320,590
2	Envir Clean-Up Manufactured Gas	30,928,882	182	3,814,908	70,000	27,183,974
3	Renewable Energy Resources	20,160,086	229	34,403,183	33,601,366	19,358,269
4	Escrow Accounts	10,227,845	943	18,978,855	22,540,127	13,789,117
5	Electric Contingency Reserve	6,884,458	421/449/456	6,332,387	8,403,340	8,955,411
6	Reserve Capacity Def Rev 2004-2007	5,384,420	456	371,583	232,103	5,244,940
7	Insurance Recovery-MGP	6,344,096	131	2,254,789	1,233	4,090,540
8	Interconnection Advances	2,337,159	107	1,719,406	2,255,131	2,872,884
9	Def Revenue - METCO	2,510,226	143/454	10,040,899	10,040,899	2,510,226
10	Unclaimed Checks-var	1,720,358	232/253	1,791,390	2,040,556	1,969,524
11	Deferred Revenue-Pole Attachments	1,578,052	143/172/454	3,537,665	3,658,962	1,699,349
12	Backup Capacity Agreement-Campbell 3	1,002,851	143/447	66,048	0	936,803
13	Coal Ash Trust Funds	850,471	431	16,030	33,558	867,999
14	Adrian Energy Performance Contingency	466,959	134	28,683	59,405	497,681
15	Oil Royalty Deferred Revenue	658,019	143/421	438,680	219,341	438,680
16	ANR/CE Otisville Agreement	425,000	143/495	1,764,837	1,764,837	425,000
17	FIN 45 Contract Guarantee	309,490	930	199,578	277,455	387,367
18	Deferred ASP Revenue-Gas	672,502	488	735,710	434,805	371,597
19	Financial Solutions-Deferred Revenue	220,842	447	0	122,133	342,975
20	Intercompany MCV Income	288,154	184/418	18,896	0	269,258
21	Adv Pymt-Pole Attmt-Charter	249,063	142	2,069,611	2,083,343	262,795
22	Transmission Relocation Advance	355,410	107	630,644	399,795	124,561
23	Zeeland Oil Spill Remediation	100,000	-	0	0	100,000
24	Consumers Energy Foundation Commitment	82,230	426	82,230	51,240	51,240
25	MI Joint Membership fees	29,690	131	26,952	33,840	36,578
26						
27						
28						
29						
30						
31						
32						
33						
	<b>TOTAL</b>	<b>192,850,540</b>		<b>259,382,656</b>	<b>235,639,474</b>	<b>169,107,358</b>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)</b>			
<p>1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)</p>			
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
TOTAL			0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)					
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.	
	Amortizations to Acct. 411.6 (e)	Additional Gains (f)			
				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
0	0	0	0	TOTAL	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7	TOTAL Electric ( <i>Total of lines 3 thru 6</i> )			
8	Gas			
9	Defense Facilities			
10	Pollution Control Facilities			
11	Other			
12				
13	TOTAL Gas ( <i>Total of lines 9 thru 12</i> )			
14	Other (Specify)			
15	TOTAL (Account 281)			
16	Classification of TOTAL			
17	Federal Income Tax			
18	State Income Tax			
19	Local Income Tax			
NOTES				



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282) (Continued)</b>							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2  (e)	Amounts Credited to Acct. 411.2  (f)	Account Credited  (g)	Amount  (h)	Account Debited  (i)	Amount  (j)		
							1
							2
							3
							4
							5
							6
							7
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							11
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							16
							17
							18
							19
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) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282)</b>				
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	968,818,474	481,153,501	325,518,601
3	Electric - State	201,952,886	57,825,192	44,433,194
4	Total Electric	1,170,771,360	538,978,693	369,951,795
5	Gas - Federal	362,735,798	199,074,747	162,410,612
6	Gas - State	0	103,403,846	48,381,522
7	Total Gas	362,735,798	302,478,593	210,792,134
8	TOTAL (Enter total of lines 2 thru 4)	1,533,507,158	841,457,286	580,743,929
9	Other (Specify)			
10	Non-Utility			
11	Federal	2,712,416		
12	State	365,154		
13	Total Nonutility	3,077,570	0	0
14				
15	TOTAL Account 282 (Enter total of lines 5 & 10)	1,536,584,728	841,457,286	580,743,929
16	Classification of TOTAL			
17	Federal Income Tax	1,334,266,688	680,228,248	487,929,213
18	State Income Tax	202,318,040	161,229,038	92,814,716
19	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) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY</b> <b>(Account 282) (Continued)</b>							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2  (e)	Amounts Credited to Acct. 411.2  (f)	Account Credited  (g)	Amount  (h)	Account Debited  (i)	Amount  (j)	(k)	
							1
		190	23,423,606			1,101,029,768	2
						215,344,884	3
			23,423,606			1,316,374,652	4
						399,399,933	5
						55,022,324	6
			0			454,422,257	7
0	0		23,423,606		0	1,770,796,909	8
							9
							10
84,172	214,787			283	115,963	2,697,764	11
12,635	36,738					341,051	12
96,807	251,525		0		115,963	3,038,815	13
							14
96,807	251,525		23,423,606		115,963	1,773,835,724	15
							16
84,172	214,787		23,423,606		115,963	1,503,127,465	17
12,635	36,738		0		0	270,708,259	18
0	0		0		0	0	19
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) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)</b>				
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	593,754,353	61,563,525	174,487,087
3	State	35,658,412	53,048,547	50,398,939
4	TOTAL Electric ( total of lines 2 & 3 )	629,412,765	114,612,072	224,886,026
5	Gas			
6	Federal	434,326,165	33,868,220	94,869,655
7	State	91,188,521	110,262,715	78,562,164
8	TOTAL Gas ( Total of lines 6 & 7 )	525,514,686	144,130,935	173,431,819
9	Other - Nonutility			
10	Federal	20,640,647	0	0
11	State	4,257,182	0	0
12	TOTAL Other ( Total of lines 10 & 11 )	24,897,829	0	0
13	TOTAL (Account 283) ( Enter total of lines 4, 8 and 12 )	1,179,825,280	258,743,007	398,317,845
14	Classification of TOTAL			
15	Federal Income Tax	1,048,721,165	95,431,745	269,356,742
16	State Income Tax	131,104,115	163,311,262	128,961,103
17	Local Income Tax	0	0	0
NOTES				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)</b>							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			0		20,281,055	501,111,846	2
			0		4,406,238	42,714,258	3
0	0		0		24,687,293	543,826,104	4
							5
			7,868,121		0	365,456,609	6
			92,940,890		11,710,830	41,659,012	7
0	0		100,809,011		11,710,830	407,115,621	8
							9
3,937,285	1,411,625		0		1,757,543	24,923,850	10
651,761	356,654		115,967		379,127	4,815,449	11
4,589,046	1,768,279		115,967		2,136,670	29,739,299	12
4,589,046	1,768,279		100,924,978		38,534,793	980,681,024	13
							14
3,937,285	1,411,625		7,868,121		22,038,598	891,492,305	15
651,761	356,654		93,056,857		16,496,195	89,188,719	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) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)</b>				
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	<b>Electric - Federal (Detail of line 2):</b>			
19	<b>Current Deferred</b>			
20	Accrued Pension - Contribution	16,387,094	6,325,389	22,712,483
21	Interest - Regulatory Contingency	772,366	186,106	83,302
22	PSCR Underrecoveries	15,780,796	6,922,977	17,881,104
23	Real & Personal Prop Tax - Tax	27,086,291	1,674,947	316,525
24	Reg Asset/Liab - OPEB - Current	3,452,125	171,553	10,362
25	<b>NonCurrent Deferred</b>			
26	Debt Expense	12,109,829	475,401	1,473,104
27	Def'd Rev -OIL - NC	(216,396)	145,024	8,759
28	Electric Restructuring	0	955,553	169,425
29	Gain on Property	(2,790,342)	0	0
30	Nuclear Decommissioning - Big Rock	17,960,455	0	0
31	Real & Personal Prop Tax - Book NC	21,277,242	12,979,359	12,306,150
32	Reg Asset - Renewable Portfolio Std Cost	(210,260)	0	0
33	Reg Asset - UA Tracker	2,008,435	915,408	2,152,040
34	Reg Asset/Liab - Energy Optimization	1,112,782	1,777,012	107,332
35	Reg Asset/Liab - Greenpower Reprogram	102,285	6,575	108,860
36	Reg Asset/Liab - OPEB - Noncurrent	118,074,678	1,832,242	28,333,378
37	Reg Asset/Liab - OPEB Equalization	1,424,959	692,278	2,117,237
38	Reg Asset/Liab - PA141 - 10d(4)	5,417,955	860,668	14,249,469
39	Reg Asset/Liab - Pension	197,521,086	20,767,640	9,834,880
40	Reg Asset/Liab - Pension Equalization	8,790,246	635,507	9,628,028
41	Reg Asset/Liab - Securitized Costs	117,687,565	1,134,089	18,776,301
42	Reg Asset/Liab - Stranded Costs	20,317,255	444,931	7,366,415
43	Reg Asset-Palisades Sale	9,865,799	0	0
44	Reg Liab Advanced Renewable - NC	(8,231,622)	1,602,118	26,525,135
45	<b>FAS 109</b>			
46	Accumulated DFIT Benefit-Reg Tax Asset	8,053,730	1,058,748	326,798
47	<b>Total Electric - Federal</b>	593,754,353	61,563,525	174,487,087
48				
49	<b>Electric - State (Detail of line 3):</b>			
50	MBT Timing Differences DTL	32,080,866	52,114,827	50,398,939
51	<b>FAS 109</b>			
52	Accumulated DMBT Benefit-NonProperty-N/C	3,577,546	933,720	
53	<b>Total Electric - State</b>	35,658,412	53,048,547	50,398,939
54				
55	<b>Total Electric</b>	629,412,765	114,612,072	224,886,026

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)</b>							
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
						0	20
						875,170	21
						4,822,669	22
						28,444,713	23
						3,613,316	24
							25
						11,112,126	26
						(80,131)	27
						786,128	28
						(2,790,342)	29
						17,960,455	30
						21,950,451	31
						(210,260)	32
						771,803	33
						2,782,462	34
						0	35
						91,573,542	36
						0	37
						(7,970,846)	38
						208,453,846	39
						(202,275)	40
						100,045,353	41
						13,395,771	42
						9,865,799	43
						(33,154,639)	44
							45
				192	20,281,055	29,066,735	46
			0		20,281,055	501,111,846	47
							48
							49
						33,796,754	50
							51
				192	4,406,238	8,917,504	52
			0		4,406,238	42,714,258	53
							54
0	0		0		24,687,293	543,826,104	55

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)</b>				
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)
56	<b>Gas - Federal (Detail of Line 6)</b>			
57	<b>Current Deferred</b>			
58	Accrued Pension - Contribution	8,984,500	3,258,534	12,243,034
59	Accrued Revenues - Current	1,375,043	65,623	1,169,519
60	Gas Inventory Adjustment - Current	191,136,497	1,329,142	33,550,310
61	Real & Personal Prop Tax - Tax	10,646,020	1,274,177	1,093,929
62	Reg Asset/Liab - OPEB - Current	2,946,640	10,078	344,824
63	<b>Non-Current Deferred</b>			
64	Debt Expense	4,066,285	153,686	870,441
65	Deferred Revenue-OIL-NC	0	39,323	103,455
66	Gain on Property	(54,103)	0	0
67	Real & Personal Prop Tax - Book Noncurrent	8,365,000	4,968,184	4,997,569
68	Reg Asset - Env't Remediation I&D	22,192,321	118,826	3,307,727
69	Reg Asset/Liab - Energy Optimization	2,248,449	1,272,835	1,644,440
70	Reg Asset/Liab - Decoupling	0	4,028,570	243,326
71	Reg Asset/Liab - OPEB Noncurrent	69,555,767	1,127,258	21,786,578
72	Reg Asset/Liab - OPEB Equalization	272,940	17,734	290,674
73	Reg Asset/Liab - Pension	100,190,704	10,698,480	11,117,972
74	Reg Asset/Liab - Pension Equalization	876,199	83,506	873,992
75	Reg Asset/Liab-Hesson Gas Storage Inv. Adj	3,480,899	1,255,448	815,183
76	<b>FAS 109</b>			
77	Accumulated DFIT Benefit-Reg Tax Asset	7,199,800	4,166,816	416,682
78	Accumulated DFIT Benefit-NonProperty	843,204		
79	<b>Total Gas - Federal</b>	<b>434,326,165</b>	<b>33,868,220</b>	<b>94,869,655</b>
80	<b>Gas - State (Detail of Line 7)</b>			
81	MBT Timing Differences DTL-Current	0	109,072,195	66,656,976
82	<b>FAS 109</b>			
83	Accumulated DMBT Benefit-NonProperty-Curr	42,803,330	0	0
84	Accumulated DMBT Benefit-NonProperty-NC	(1,752,369)	1,190,520	11,905,188
85	Accumulated DMBT Benefit-Property NC	50,137,560	0	0
86	<b>Total Gas - State</b>	<b>91,188,521</b>	<b>110,262,715</b>	<b>78,562,164</b>
87	<b>Total Gas</b>	<b>525,514,686</b>	<b>144,130,935</b>	<b>173,431,819</b>
88				
89	<b>Other - Federal (Detail of line 10):</b>			
90	<b>Current Deferred</b>			
91	Real & Personal Prop Tax - Tax	61,727		
92	<b>Non-Current Deferred</b>			
93	Accrued FIN 48 - Fed Interest	(18,465)		
94	Debt Expense	3,130,527		
95	Gain/Loss on Non Prop Disp - Tax	(3,285,016)		
96	Gain on Property	2,836,050		
97	Real & Personal Prop Tax - Book Noncurrent	49,329		
98	Reg Asset/Liab - OPEB Equalization - Int	150,217		
99	Reg Asset/Liab - PA 141 - 10d(4)	8,533,035		
100	Reg Asset/Liab - Pension Equalization Int	664,584		
101	Reg Asset - Renewable Portfolio Std Cost	210,260		
102	Reg Asset/Liab - Stranded Costs	1,583,124		
103	Reg Asset - UA Tracker	0		
104	<b>OCI</b>			
105	OCI - FAS 115 CMS Stock Eval	6,725,275		
106	<b>Total Other - Federal</b>	<b>20,640,647</b>	<b>0</b>	<b>0</b>
107	<b>Other - State (Detail of line 11):</b>			
108	MBT Timing Differences DTL	2,806,441		
109	Deferred MBT - OCI - FAS 115 CMS Stock	1,450,741		
110	<b>Total Other State</b>	<b>4,257,182</b>	<b>0</b>	<b>0</b>
111	<b>Total Other</b>	<b>24,897,829</b>	<b>0</b>	<b>0</b>



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)</b>							
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)		
							56
							57
						0	58
						271,147	59
						158,915,329	60
						10,826,268	61
						2,611,894	62
							63
						3,349,530	64
						(64,132)	65
						(54,103)	66
						8,335,615	67
						19,003,420	68
						1,876,844	69
						3,785,244	70
						48,896,447	71
						0	72
						99,771,212	73
						85,713	74
						3,921,164	75
							76
		192	7,024,917			3,925,017	77
		192	843,204			0	78
0	0		7,868,121		0	365,456,609	79
							80
						42,415,219	81
							82
		192	42,803,330			0	83
				192	11,710,830	(756,207)	84
		192	50,137,560			0	85
0	0		92,940,890		11,710,830	41,659,012	86
0	0		100,809,011		11,710,830	407,115,621	87
							88
							89
							90
69,698	69,665					61,760	91
							92
20,398	13,549					(11,616)	93
2,945	4,864					3,128,608	94
3,678,814	393,798					0	95
0	0					2,836,050	96
27,688	27,983					49,034	97
15,105	165,322					0	98
0	0					8,533,035	99
68,599	733,180					3	100
0	0					210,260	101
0	0					1,583,124	102
54,038	3,264					50,774	103
							104
				219	1,757,543	8,482,818	105
3,937,285	1,411,625		0		1,757,543	24,923,850	106
							107
651,761	356,654	282	115,967			2,985,581	108
				219	379,127	1,829,868	109
651,761	356,654		115,967		379,127	4,815,449	110
4,589,046	1,768,279		115,967		2,136,670	29,739,299	111

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)</b>					
1. Report the information called for below concerning each item included in this account at year end.					
Line No.	Description of Item (a)	Balance at End of Year (b)	Date of Filing for Commission Approval (c)	Case Number (d)	
1	Electric				
2					
3					
4					
5					
6					
7	TOTAL Electric <i>(Total of lines 2 thru 6)</i>				
8	Gas				
9					
10					
11					
12					
13					
14	TOTAL Gas <i>(Total of lines 9 thru 13)</i>				
15	Other (Specify)				
16	TOTAL (Account 284) <i>(Enter Total of lines 7, 14 and 15)</i>				
17	Classification of TOTAL				
18	Federal Income Tax				
19	State Income Tax				
20	Local Income Tax				
NOTES					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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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	902,584	707,452	8,585,458
2	FAS 143 ARO Liability	403/411	10,387,615	2,213,917	121,733,005
3	SFAS 109 Regulatory Liability	191	129,726,285	23,981,250	532,289,241
4	Palisades Refund	142	90,014,293	6,365,816	1,465,545
5	Gas Title Tracking Refund	-	0	0	8,500
6	Financial Transmission Rights - MTM	175	1,856,223	2,142,990	602,373
7	Energy Optimization (U-15805 & U-15889)	182	60,544,795	88,216,193	33,988,523
8	Advanced Renewable Regulatory Liability-Electric	421	2,596,094	78,382,195	100,816,879
9	Big Rock Decommissioning Refund (U-15611)	142/431	84,374,241	5,177,819	7,258,218
10	Pension Equalization	182/419	1,318,034	1,933,113	615,079
11	Electric Choice Incentive Mechanism	182	141,000	0	0
12	Electric Interim Rate Refund (U-15645)	142	17,042,606	0	0
13	Revenue Reserve for Refund - Gas	242	1,287,892	0	0
14					
15					
16					
17					
18					
19					
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21					
22					
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24					
25					
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31					
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36					
37					
38					
39	TOTAL		400,191,662	209,120,745	807,362,821

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010		
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)</b>					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 0 sales with	0		0	
4	original cost greater than \$100,000				
5					
6					
7	UTILITY LAND SALES -- 6 sales with	5,250		80,674	
8	original cost less than \$100,000				
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	5,250		80,674	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
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 -- 26 sales with				
22	original cost less than \$100,000	0			109,306
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	0			109,306

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)</b>			
1. Report below the following information with respect to utility property leased to others constituting an operating unit or system. 2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a		subtraction from revenues, and income as the remainder. 3. Provide a subheading and total for each utility department in addition to a total for all utility departments. 4. Furnish particulars of the method of determining the annual rental for the property. 5. Designate associated companies.	
Line No.			
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

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.
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.
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.
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.
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.
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.
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.

Line No.	Item (a)	Amount (b)
	<b>REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415</b>	
1	Lab & Network Services	1,967,640
2	Power Quality	847,923
3	Construction and Maintenance Services	2,200,577
4	Energy Management Services	229,919
5	GM/Delphi Energy Management	1,633,907
6	Information Services	195,229
7	Joint Trench	340,180
8	Gas Transmission and Storage	859,381
9	Meter Reading and Meter Services	630,841
10	Forestry Services	399,816
11	Other	651,701
12	<b>Total Rev. from Merchandising, Jobbing &amp; Contract Work</b>	<b>9,957,114</b>
13		
14	<b>COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416</b>	
15	Lab & Network Services	(1,633,295)
16	Power Quality	(952,578)
17	Construction and Maintenance Services	(1,685,871)
18	Energy Management Services	(237,964)
19	GM/Delphi Energy Management	(1,160,086)
20	Information Services	(93,930)
21	Joint Trench	(467,919)
22	Gas Transmission and Storage	(607,118)
23	Meter Reading and Meter Services	(355,667)
24	Forestry Services	(390,636)
25	Other	(1,319,719)
26	<b>Total Costs &amp; Expenses of Merchandising, Jobbing and Contract Work</b>	<b>(8,904,783)</b>
27		
28	<b>REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1</b>	
29	Revenues	1,560,894
30	Expenses	(1,585,740)
31	<b>Total Revenues and Expenses Relating to Nonutility Operations</b>	<b>(24,846)</b>



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, 2010
	(2) <input type="checkbox"/> A Resubmission	04/13/11	

**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)**

Line No.	Item (a)	Amount (b)
32	NONOPERATING RENTAL INCOME-ACCOUNT 418	
33	MCV	
34	Land Lease	600,000
35	Amortization	19,195
36	Total Nonoperating Rental Income	<b>619,195</b>
37		
38	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1	
39	ES Services Co	(11,623)
40	CMS Engineering	(853)
41	Total Equity Earnings in Subsidiary Companies	<b>(12,476)</b>
42		
43	INTEREST AND DIVIDEND INCOME-ACCOUNT 419	
44	WPS Secured Borrowing-Account 141	1,563,321
45	Investments Included in Accounts 123, 124 & 136	390,928
46	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	1,233,027
47	SERP Interest-Account 128	2,229,147
48	Gas CAP Interest Income	63,184
49	PSCR Interest Income	114,148
50	UA Tracker Interest	(148,097)
51	Other Interest Income	39,087
52	Total Interest and Dividend Income	<b>5,484,745</b>
53		
54	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	<b>5,190,854</b>
55		
56	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421	
57	Royalties and Working Interest From Oil and Gas Leases	680,490
58	Cost of money-Electric Restructuring	102,918
59	AFUDC	195,133
60	Bill Payment Fees	2,479,011
61	PA 141: Return on Capital Exp	16,627,138
62	Lease Revenue	219,340
63	Return on Stranded Costs	3,809,298
64	Return on Renewable Portfolio Standard	1,345,946
65	EO Incentive- Electric & Gas	8,465,863
66	Garnishment Fees	1,671
67	Other Gains	520,478
68	Total Miscellaneous Nonoperating Income	<b>34,447,286</b>
69		
70	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	<b>80,674</b>
71	See page 280a for details	67,996,705
72		
73	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	<b>(109,306)</b>
74	See page 280b for details	
75		
76	Total Other Income	<b>46,728,457</b>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ELECTRIC OPERATING REVENUES (Account 400)</b>				
<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	1,678,879,352	1,450,014,228	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	1,198,533,158	1,094,055,338	
5	Large (or Industrial)	744,984,351	705,170,097	
6	(444) Public Street and Highway Lighting	36,504,552	31,749,635	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	4,775,972	4,111,101	
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	3,663,677,385	3,285,100,399	
13				
14	(447) Sales for Resale	119,526,795	112,873,354	
15	TOTAL Sales of Electricity	3,783,204,180 *	3,397,973,753	
16				
17	(Less) (449.1) Provision for Rate Refunds	95,407,782	(19,632,298)	
18	TOTAL Revenue Net of Provision for Refunds	3,687,796,398	3,417,606,051	
19	Other Operating Revenues			
20	(450) Forfeited discounts	12,656,394	10,989,342	
21	(451) Miscellaneous Service Revenues	4,740,276	4,937,923	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	22,385,917	24,809,921	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	60,693,686	38,193,352	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	100,476,273	78,930,538	
31				
32	TOTAL Electric Operating Revenues	3,788,272,671	3,496,536,589	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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	(2) <input type="checkbox"/> A Resubmission	04/13/11	

**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 for Previous Year (g)	
12,968,152	12,385,603	1,569,183	1,566,980	1
				2
				3
11,025,733	11,211,404	209,464	210,223	4
9,061,124	9,290,367	8,702	8,770	5
190,054	182,505	1,286	1,281	6
				7
				8
45,057	45,054			9
				10
				11
33,290,120	33,114,933	1,788,635	1,787,254	12
				13
1,718,733	1,604,319	1	1	14
35,008,853 **	34,719,252	1,788,636	1,787,255	15
				16
				17
35,008,853	34,719,252	1,788,636	1,787,255	18

\* Include (\$13,255,686) unbilled revenues.

\*\* Includes (197,327) MWH relating to unbilled revenues.

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<b>FOOTNOTE DATA</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	21	b	<b>Account 451 contains the following amounts greater than \$250,000</b> Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,268,946 GM & Delphi Redundant facility charges: \$2,334,285		
300	25	b	<b>Account 456 contains the following amounts greater than \$250,000</b> Retail Open Access: \$54,655,971 Sales & Use Tax Discount: \$527,143 Rate of Return Billed to Others: \$625,013 Purchase Power Admin Fees: \$1,011,997 Ancillary Service: \$1,112,052 Allconnect: \$300,393 Substation Maintenance: \$461,729 Alternate Service (extraordinary facilities): \$397,128 NSF: \$387,908 METC Utilization Adjustment: \$791,340		

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Name of Respondent Consumers Energy Company		This Report Is: (1) [ X ] An Original (2) [ ] A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
SALES OF ELECTRICITY BY RATE SCHEDULES						
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.						
Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,992,596	1,677,613,867	1,567,625	8,288	0.1291
3	1010 RESIDENTIAL TOD SERV (RT)	43,119	4,894,111	1,558	27,676	0.1135
4	UNBILLED REVENUE	(67,563)	(3,628,626)			0.0537
5	TOTAL RESIDENTIAL	12,968,152	1,678,879,352	1,569,183	8,264	0.1295
6						
7	COMMERCIAL					
8	1100 GEN SERVICE SECONDARY (GS)	2,819,691	388,318,686	179,791	15,683	0.1377
9	1120 GEN SVC DEMAND SECONDARY (GSD)	3,782,534	402,156,290	22,997	164,479	0.1063
10	1140 GEN SVC DEMAND SECONDARY (GSD)	109,792	10,767,149	99	1,109,010	0.0981
11	1200 GEN SERVICE PRIMARY (GP)	423,564	42,779,899	912	464,434	0.1010
12	1220 GEN SVC PRIMARY DEMAND (GPD)	3,853,208	349,912,138	1,316	2,927,970	0.0908
13	1330 GEN SELF GEN PRIMARY (GSG-2)	218	412,983	2	109,000	1.8944
14	1455 OUTDOOR AREA LIGHTING (GML)	13,352	2,661,672	3,936	3,392	0.1993
15	1500 GEN SVC UNMETERED (GU)	91,906	7,425,683	410	224,161	0.0808
16	GENERAL SERVICE SPECIAL CONTRACTS	16,229	1,372,691	1	16,229,000	0.0846
17	UNBILLED REVENUE	(84,761)	(7,274,033)			0.0858
18	TOTAL COMMERCIAL	11,025,733	1,198,533,158	209,464	52,638	0.1087
19						
20	INDUSTRIAL					
21	1110 GEN SERVICE SECONDARY (GS)	324,888	42,972,267	5,825	55,775	0.1323
22	1130 GEN SVC DEMAND SECONDARY (GSD)	493,185	56,584,856	1,403	351,522	0.1147
23	1150 GEN SVC DEMAND SECONDARY (GSD)	30,555	3,385,976	28	1,091,250	0.1108
24	1210 GEN SERVICE PRIMARY (GP)	506,089	53,321,913	518	977,006	0.1054
25	1230 GEN SVC PRIMARY DEMAND (GPD)	5,975,997	512,436,605	784	7,622,445	0.0857
26	1039 GEN SERVICE PRIMARY RATE E-1	1,743,656	75,972,728	1	1,743,656,000	0.0436
27	1315 GEN SELF GEN PRIMARY (GSG-1)	-	19	5	-	-
28	1350 GEN SELF GEN PRIMARY (GSG-2)	4,889	1,143,342	3	1,629,667	0.2339
29	1460 OUTDOOR AREA LIGHTING (GUL)	754	143,449	134	5,627	0.1903
30	GEN SERVICE SPECIAL CONTRACTS	29,292	2,440,371	1	29,292,000	0.0833
31	UNBILLED REVENUE	(48,181)	(3,417,175)			0.0709
32	TOTAL INDUSTRIAL	9,061,124	744,984,351	8,702	1,041,269	0.0822
33						
34	PUBLIC STREET & HIGHWAY					
35	1400 SECONDARY METERED SERVICE	8,284	909,901	5	1,656,800	0.1098
36	1405 PRIMARY METERED SERVICE	357	24,144	287	1,244	0.0676
37	1410 CUSTOMER OWNED INCANDESCENT	2,281	355,919	4	570,250	0.1560
38	1415 CUSTOMER OWNED MERCURY	468	62,674	9	52,000	0.1339
39	1420 CUSTOMER OWNED HP SODIUM	265	42,992	15	17,667	0.1622
40	1425 CUSTOMER OWNED METAL HAL LUM	-	311	-	-	-
41	1430 COMPANY OWNED INCANDESCENT	186	(119,772)	26	7,154	(0.6439)
42	1435 COMPANY OWNED FLUORESCENT	152	20,661	1	152,000	0.1359
43	1440 COMPANY OWNED MERCURY	78,195	16,161,511	349	224,054	0.2067
44	1445 COMPANY OWNED HP SODIUM	57,728	15,445,797	512	112,750	0.2676
45	1450 COMPANY OWNED METAL HALIDE	751	129,291	5	150,200	0.1722
45	1500 SECONDARY UNMETERED SERVICE	13,878	1,089,449	72	192,750	0.0785
46	SPECIAL CONTRACT GR	24,013	1,438,162	1	24,013,000	0.0599
47	UNBILLED REVENUE	3,496	943,512			0.2699
48	TOTAL STREET LIGHTING	190,054	36,504,552	1,286	147,787	0.1921
49						
50	INTERDEPARTMENTAL SALES					
51	INTERDEPARTMENTAL	45,113	4,745,137			0.1052
52	UNBILLED REVENUE	(56)	30,835			(0.5506)
53	TOTAL INTERDEPARTMENTAL	45,057	4,775,972			0.1060
54	TOTAL Billed	33,487,185	3,677,022,872	-	-	0.1098
55	Total Unbilled Rev. (See Instr. 6)	(197,065)	(13,345,487)	-	-	0.0677
56	TOTAL	33,290,120	3,663,677,385	-	-	0.1101

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010																																																																																				
<b>FOOTNOTE DATA</b>																																																																																								
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304	1	C	<p style="text-align: center;"><b>ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</b></p> <table> <tr><td>1000 RESIDENTIAL SERVICE (RS)</td><td>(6,687,317)</td></tr> <tr><td>1010 RESIDENTIAL TOD SERVICE (RT)</td><td>(21,562)</td></tr> <tr><td>1100 GEN SERVICE SECONDARY (GS)</td><td>(1,524,599)</td></tr> <tr><td>1120 GEN SVC DEMAND SECONDARY (GSD)</td><td>(1,979,907)</td></tr> <tr><td>1140 GEN SVC DEMAND SECONDARY (GSD)</td><td>(53,500)</td></tr> <tr><td>1200 GEN SERVICE PRIMARY (GP)</td><td>(236,361)</td></tr> <tr><td>1220 GEN SVC PRIMARY DEMAND (GPD)</td><td>(1,975,565)</td></tr> <tr><td>1455 OUTDOOR AREA LIGHTING (GML)</td><td>(25,050)</td></tr> <tr><td>1500 GEN SVC UNMETERED (GU)</td><td>(157,679)</td></tr> <tr><td>1110 GEN SERVICE SECONDARY (GS)</td><td>(165,092)</td></tr> <tr><td>1130 GEN SVC DEMAND SECONDARY (GSD)</td><td>(258,159)</td></tr> <tr><td>1150 GEN SVC DEMAND SECONDARY (GSD)</td><td>(14,063)</td></tr> <tr><td>1210 GEN SERVICE PRIMARY (GP)</td><td>(248,626)</td></tr> <tr><td>1230 GEN SVC PRIMARY DEMAND (GPD)</td><td>(972,107)</td></tr> <tr><td>1315 INDUSTRIAL GEN SVC SEC (GSG-1)</td><td>-</td></tr> <tr><td>1460 OUTDOOR AREA LIGHTING (GML)</td><td>(1,372)</td></tr> <tr><td>GEN SERVICE SPECIAL CONTRACTS</td><td>-</td></tr> <tr><td>1400 SECONDARY METERED SERVICE</td><td>(4,662)</td></tr> <tr><td>1405 PRIMARY METERED SERVICE</td><td>(186)</td></tr> <tr><td>1410 CUSTOMER OWNED INCANDESCENT</td><td>40,294</td></tr> <tr><td>1415 CUSTOMER OWNED MERCURY</td><td>(912)</td></tr> <tr><td>1420 CUSTOMER OWNED HP SODIUM</td><td>(432)</td></tr> <tr><td>1430 COMPANY OWNED INCANDESCENT</td><td>(45,037)</td></tr> <tr><td>1435 COMPANY OWNED FLOURESCENT</td><td>(284)</td></tr> <tr><td>1440 COMPANY OWNED MERCURY</td><td>(142,576)</td></tr> <tr><td>1445 COMPANY OWNED HP SODIUM</td><td>(103,722)</td></tr> <tr><td>1450 COMPANY OWNED METAL HALIDE</td><td>(1,222)</td></tr> <tr><td>1500 SECONDARY UNMETERED SERVICE</td><td>(27,675)</td></tr> <tr><td>SPECIAL CONTRACT GR</td><td>(12,487)</td></tr> <tr><td>INTERDEPARTMENTAL</td><td>(23,413)</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td>TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES</td><td>(14,643,273)</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>PROVISION FOR RATE REFUNDS</td><td>(19,821,019)</td></tr> <tr><td colspan="2"> </td></tr> <tr><td>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE</td><td><u>2,773,068</u></td></tr> <tr><td colspan="2"> </td></tr> <tr><td>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</td><td><u>(31,691,224)</u></td></tr> <tr><td colspan="2"> </td></tr> <tr><td>TOTAL UNBILLED REVENUE</td><td>(13,255,686)</td></tr> <tr><td>UNBILLED REVENUE - WHOLESALE CUSTOMERS</td><td>(89,801)</td></tr> <tr><td>UNBILLED REVENUE EXCLUDING WHOLESALE</td><td><u>(13,345,487)</u></td></tr> </table>		1000 RESIDENTIAL SERVICE (RS)	(6,687,317)	1010 RESIDENTIAL TOD SERVICE (RT)	(21,562)	1100 GEN SERVICE SECONDARY (GS)	(1,524,599)	1120 GEN SVC DEMAND SECONDARY (GSD)	(1,979,907)	1140 GEN SVC DEMAND SECONDARY (GSD)	(53,500)	1200 GEN SERVICE PRIMARY (GP)	(236,361)	1220 GEN SVC PRIMARY DEMAND (GPD)	(1,975,565)	1455 OUTDOOR AREA LIGHTING (GML)	(25,050)	1500 GEN SVC UNMETERED (GU)	(157,679)	1110 GEN SERVICE SECONDARY (GS)	(165,092)	1130 GEN SVC DEMAND SECONDARY (GSD)	(258,159)	1150 GEN SVC DEMAND SECONDARY (GSD)	(14,063)	1210 GEN SERVICE PRIMARY (GP)	(248,626)	1230 GEN SVC PRIMARY DEMAND (GPD)	(972,107)	1315 INDUSTRIAL GEN SVC SEC (GSG-1)	-	1460 OUTDOOR AREA LIGHTING (GML)	(1,372)	GEN SERVICE SPECIAL CONTRACTS	-	1400 SECONDARY METERED SERVICE	(4,662)	1405 PRIMARY METERED SERVICE	(186)	1410 CUSTOMER OWNED INCANDESCENT	40,294	1415 CUSTOMER OWNED MERCURY	(912)	1420 CUSTOMER OWNED HP SODIUM	(432)	1430 COMPANY OWNED INCANDESCENT	(45,037)	1435 COMPANY OWNED FLOURESCENT	(284)	1440 COMPANY OWNED MERCURY	(142,576)	1445 COMPANY OWNED HP SODIUM	(103,722)	1450 COMPANY OWNED METAL HALIDE	(1,222)	1500 SECONDARY UNMETERED SERVICE	(27,675)	SPECIAL CONTRACT GR	(12,487)	INTERDEPARTMENTAL	(23,413)	<hr/>		TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES	(14,643,273)	 		PROVISION FOR RATE REFUNDS	(19,821,019)	 		ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE	<u>2,773,068</u>	 		TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES	<u>(31,691,224)</u>	 		TOTAL UNBILLED REVENUE	(13,255,686)	UNBILLED REVENUE - WHOLESALE CUSTOMERS	(89,801)	UNBILLED REVENUE EXCLUDING WHOLESALE	<u>(13,345,487)</u>
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES**

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	Commercial Secondary					
3	2100 Comm General Service	24,329	814,709	129	188,597	0.03
4	2120 Comm General Service Demand	210,675	5,269,256	499	422,194	0.03
5	2140 Comm Gen Serv Demand (100 kw guarantee)	18,564	439,171	18	1,031,333	0.02
6						
7	<b>Total Commercial Secondary</b>	<b>253,568</b>	<b>6,523,136</b>	<b>646</b>	<b>392,520</b>	<b>0.03</b>
8						
9						
10						
11	Industrial Secondary					
12	2110 Ind General Service	3,878	140,488	10	387,800	0.04
13	2130 Ind General Service Demand	8,944	261,404	18	496,889	0.03
14	2150 Ind Genreal Serv Demand (100 kw guarantee)	568	15,732	1	568,000	0.03
15						
16	<b>Total Industrial Secondary</b>	<b>13,390</b>	<b>417,624</b>	<b>29</b>	<b>461,724</b>	<b>0.03</b>
17						
18	Primary					
19	2200 Commercial	14,656	326,476	13	1,127,385	0.02
20	2220-1 Commercial - VLT1	2,715	38,654	1	2,715,000	0.01
21	2220-2 Commercial - VLT2	125,401	1,158,036	5	25,080,200	0.01
22	2220-3 Commercial - VLT3	735,303	11,791,082	251	2,929,494	0.02
23	2210 Industrial	15,519	348,091	11	1,410,818	0.02
24						
25	2230-1 Industrial - VLT1	953,246	9,342,774	12	79,437,167	0.01
26	2230-2 Industrial - VLT2	1,363,767	15,604,126	36	37,882,417	0.01
27	2230-3 Industrial - VLT3	484,107	7,602,754	91	5,319,857	0.02
28						
29	<b>Total Primary</b>	<b>3,694,714</b>	<b>46,211,993</b>	<b>420</b>	<b>8,796,938</b>	<b>0.01</b>
30						
31						
32	<b>Total VIA Accounts</b>		-	-		
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>Total Billed</b>	<b>3,961,672</b>	<b>53,152,753</b>	<b>1,095</b>	<b>3,617,965</b>	<b>0.01</b>
45	<b>Total Unbilled Rev. (See Instr. 6)</b>	<b>116,924</b>	<b>1,503,218</b>	<b>-</b>	<b>-</b>	<b>0.01</b>
46	<b>TOTAL</b>	<b>4,078,596</b>	<b>54,655,971</b>	<b>1,095</b>	<b>3,724,745</b>	<b>0.01</b>



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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) 04/13/11	Year of Report December 31, 2010
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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:

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.

**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

**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	11
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	Midwest ISO	OS	8,9			
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**SALES FOR RESALE (Account 447) (Continued)**

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. 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
289,988	9,500,400	8,533,400		18,033,800	2
(263)	89,801			89,801	3
					4
35,494	565,295	1,595,696		2,160,991	5
					6
					7
	45,155			45,155	8
	17,821			17,821	9
					10
		3,515		3,515	11
		46,482		46,482	12
1,393,514		99,129,230		99,129,230	13
				0	14
					15
				0	16
289,725	9,590,201	8,533,400	0	18,123,601	17
1,429,008	628,271	100,774,923	0	101,403,194	18
1,718,733	10,218,472	109,308,323	0	119,526,795	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) 04/13/11	Year of Report December 31, 2010
326					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	13	a	MISO energy market transactions were recorded on a net hourly basis in 2010		

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/11	December 31, 2010

**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)
<b>1</b>	<b>1. POWER PRODUCTION EXPENSES</b>		
<b>2</b>	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering	15,418,864	15,036,219
5	(501) Fuel	490,158,427	441,685,882
6	(502) Steam Expenses	15,240,040	14,067,142
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred - CR.		
9	(505) Electric Expenses	11,345,874	10,879,341
10	(506) Miscellaneous Steam Power Expenses	9,104,802	8,897,307
11	(507) Rents		
12	Allowances	73,816	546,089
13	<b>TOTAL Operation (Enter Total of Lines 4 thru 12)</b>	<b>541,341,823</b>	<b>491,111,980</b>
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	9,323,740	9,467,033
16	(511) Maintenance of Structures	7,456,784	6,720,992
17	(512) Maintenance of Boiler Plant	38,988,106	37,108,821
18	(513) Maintenance of Electric Plant	11,677,405	19,128,436
19	(514) Maintenance of Miscellaneous Steam Plant	2,195,242	2,161,513
20	<b>TOTAL Maintenance (Enter Total of Lines 15 thru 19)</b>	<b>69,641,277</b>	<b>74,586,795</b>
21	<b>TOTAL Power Production Expenses-Steam Power (Total of lines 13 &amp; 20)</b>	<b>610,983,100</b>	<b>565,698,775</b>
<b>22</b>	<b>B. Nuclear Power Generation</b>		
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	<b>TOTAL Operation (Enter Total of lines 24 thru 32)</b>	<b>0</b>	<b>0</b>
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	<b>TOTAL Maintenance (Enter Total of Lines 35 thru 39)</b>	<b>0</b>	<b>0</b>
41	<b>TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 &amp; 40)</b>	<b>0</b>	<b>0</b>
<b>42</b>	<b>C. Hydraulic Power Generation</b>		
43	Operation		
44	(535) Operation Supervision and Engineering	1,093,984	1,038,868
45	(536) Water for Power	1,068,032	1,062,949
46	(537) Hydraulic Expenses	2,578,399	2,553,075
47	(538) Electric Expenses	2,131,141	2,028,416
48	(539) Miscellaneous Hydraulic Power Generation Expenses	682,251	784,149
49	(540) Rents	(6,258)	6,342
50	<b>TOTAL Operation (Enter Total of Lines 44 thru 49)</b>	<b>7,547,549</b>	<b>7,473,799</b>

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
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	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	604,389	827,315	
54	(542) Maintenance of Structures	891,416	580,232	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	3,770,674	2,136,871	
56	(544) Maintenance of Electric Plant	2,158,893	2,867,461	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,516,495	770,550	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	8,941,867	7,182,429	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	16,489,416	14,656,228	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	911,363	300,696	
63	(547) Fuel	43,798,600	30,980,943	
64	(548) Generation Expenses	432,499	637,790	
65	(549) Miscellaneous Other Power Generation Expenses	4,963,334	3,793,125	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	50,105,796	35,712,554	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	257,566	318,273	
70	(552) Maintenance of Structures	408,729	377,125	
71	(553) Maintenance of Generating and Electric Plant	3,845,406	4,502,580	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	4,511,701	5,197,978	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	54,617,497	40,910,532	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	1,090,270,795	1,029,455,929	
77	(556) System Control and Load Dispatching	14,390,217	12,525,876	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,104,661,012	1,041,981,805	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,786,751,025	1,663,247,340	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching	10,789,973	7,356,763	
85	(562) Station Expenses			
86	(563) Overhead Lines Expenses			
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others	230,130,292	217,837,889	
89	(566) Miscellaneous Transmission Expenses			
90	(567) Rents			
91	TOTAL Operation (Total of Lines 83 thru 90)	240,920,265	225,194,652	
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)	240,920,265	225,194,652	
101	<b>3. DISTRIBUTION EXPENSES</b>			
102	Operation			
103	(580) Operation Supervision and Engineering	14,055,902	16,607,463	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
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	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(581) Load Dispatching			
106	(582) Station Expenses	1,785,514	3,121,832	
107	(583) Overhead Line Expenses	11,032,061	9,833,475	
108	(584) Underground Line Expenses	3,109,106	2,884,650	
109	(585) Street Lighting and Signal System Expenses	1,836,485	1,823,157	
110	(586) Meter Expenses	4,964,972	2,661,510	
111	(587) Customer Installations Expenses	1,996,293	2,338,400	
112	(588) Miscellaneous Expenses	18,934,500	19,788,800	
113	(589) Rents	1,827,979	3,785,913	
114	TOTAL Operation (Total of Lines 103 thru 113)	59,542,812	62,845,200	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	5,827,613	6,450,482	
117	(591) Maintenance of Structures	464,181	596,660	
118	(592) Maintenance of Station Equipment	8,751,797	6,244,502	
119	(593) Maintenance of Overhead Lines	50,910,961	57,379,813	
120	(594) Maintenance of Underground Lines	2,412,906	2,834,456	
121	(595) Maintenance of Line Transformers	4,537,762	5,206,202	
122	(596) Maintenance of Street Lighting and Signal Systems	345,401	359,900	
123	(597) Maintenance of Meters	538,992	662,581	
124	(598) Maintenance of Miscellaneous Distribution Plant	(49,790)	(91,505)	
125	TOTAL Maintenance (Total of Lines 116 thru 124)	73,739,823	79,643,091	
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	133,282,635	142,488,291	
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
128	Operation			
129	(901) Supervision	4,282,213	4,365,101	
130	(902) Meter Reading Expenses	12,230,467	10,992,538	
131	(903) Customer Records and Collection Expenses	30,557,683	31,911,247	
132	(904) Uncollectible Accounts	23,228,829	14,252,478	
133	(905) Miscellaneous Customer Accounts Expenses	65,245	104,410	
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	70,364,437	61,625,774	
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
136	Operation			
137	(907) Supervision	130,044	196,606	
138	(908) Customer Assistance Expenses	63,130,741	51,925,188	
139	(909) Informational and Instructional Expenses	182,247	204,135	
140	(910) Miscellaneous Customer Service and Informational Expenses			
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	63,443,032	52,325,929	
142	<b>6. SALES EXPENSE</b>			
143	Operation			
144	(911) Supervision	717		
145	(912) Demonstrating and Selling Expenses	74,542	83,934	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	Total Sales Expenses (Total of Lines 144 thru 147)	75,259	83,934	
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
150	Operation			
151	(920) Administrative and General Salaries	36,182,477	37,605,925	
152	(921) Office Supplies and Expenses	15,586,140	20,117,607	
153	(Less) (922) Administrative Expenses Transferred - CR	15,252,906	12,162,000	



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) 4/13/2011	Year of Report December 31, 2010
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
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	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
155	(923) Outside Services Employed	12,129,165	12,396,457	
156	(924) Property Insurance	7,437,563	5,910,268	
157	(925) Injuries and Damages	12,033,177	10,247,184	
158	(926) Employee Pensions and Benefits	142,562,722	122,534,195	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	466,038	381,661	
161	(929) Duplicate Charges - CR.			
162	(930.1) General Advertising Expenses	1,549,282	1,580,636	
163	(930.2) Miscellaneous General Expenses	29,696,208	3,525,418	
164	(931) Rents	130,434	145,036	
165	<b>TOTAL Operation (Total of Lines 151 thru 164)</b>	<b>242,520,300</b>	<b>202,282,387</b>	
166	<b>Maintenance</b>			
167	(935) Maintenance of General Plant	5,019,643	4,857,965	
168	<b>TOTAL Administrative and General Expenses (Total of Lines 165 &amp; 167)</b>	<b>247,539,943</b>	<b>207,140,352</b>	
169	<b>TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148, and 168)</b>	<b>2,542,376,596</b>	<b>2,352,106,272</b>	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>		
<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)		10/31/2010
2. Total Regular Full-Time Employees		5165
3. Total Part-Time and Temporary Employees		86
4. Total Employees		5251

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) 4/13/2011	December 31, 2010

**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	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	CITY OF BEAVERTON	LU				
4	COMMONWEALTH IRVING	LU				
5	COMMONWEALTH LABARGE	LU				
6	COMMONWEALTH MIDDLEVILLE	LU				
7	COUNTY OF JACKSON	LU				
8	NANR LENNON GENERATING	LU				
9	ELK RAPIDS HYDRO 2	LU				
10	GAS RECOVERY SYSTEMS	OS				
11	GRAND VALLEY STATE	LU				
12	GRANGER - SEYMOUR	LU				
13	GREAT LAKES TISSUE	LU				
14	GREEN MEADOW FARMS	LU				
	Total					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/13/2011	December 31, 2010

**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)	
2,234				111,841		111,841	1
2,781			55,048	92,651		147,699	2
2,808			86,522	84,194		170,716	3
1,819			55,903	59,208		115,111	4
3,953			140,940	147,655		288,595	5
1,357			47,947	44,876		92,823	6
72				2,330		2,330	7
420			310	23,148		23,458	8
2,474			6,416	134,619		141,035	9
15,180				723,766		723,766	10
144				5,829		5,829	11
6,092			259,233	205,051		464,284	12
24				963		963	13
2,819			19,736	103,929		123,665	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) 4/13/2011	December 31, 2010

**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	GRENFELL HYDRO	LU				
2	HOPE RENEWABLE	LU				
3	WM RENEWABLE- NORTH OAKS	LU				
4	MICHIANA HYDRO	OS				
5	MICHIGAN STATE UNIVERSITY	LU				
6	NANR -COLBY RD	LU				
7	NANR - RATHBUN	OS				
8	PETER JOHN MOEHS	LU				
9	SCENIC VIEW DAIRY -GP	OS				
10	SCENIC VIEW DAIRY FREEPORT	LU				
11	STS CASCADE	LU				
12	STS FALLASBURG	LU				
13	STS MORROW	LU				
14	THORNAPPLE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
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**PURCHASED POWER (Account 555) (Continued)**  
**(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Charges (\$) (l)	Other or Settlement (\$) (m)	
	(h)	(i)					
1,826			67,298	60,542		127,840	1
416			16,622	13,641		30,263	2
1,089			995	59,487		60,482	3
217			10,573	7,555		18,128	4
2,092				70,798		70,798	5
58			406	2,024		2,430	6
12,020				559,766		559,766	7
-				6		6	8
3,549			504	161,385		161,889	9
3,713			18,012	200,464		218,476	10
7,938			307,044	237,354		544,398	11
4,474			145,279	153,234		298,513	12
4,482			167,263	140,149		307,412	13
6,611			203,175	200,959		404,134	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) 4/13/2011	Year of Report December 31, 2010			
<b>PURCHASED POWER (Account 555)</b> <b>(Including power exchanges)</b>						
<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><b>RQ</b> - 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><b>LF</b> - 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 <b>LF</b> service). This category should not be used for long-term firm service, which meets the definition of <b>RQ</b> service. For all transactions identified as <b>LF</b>, 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><b>IF</b> - for intermediate-term firm service. The same as <b>LF</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>SF</b> - 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><b>LU</b> - 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><b>IU</b> - for intermediate-term service from a designated generating unit. The same as <b>LU</b> service except that "intermediate-term" means longer than one year but less than five years.</p> <p><b>EX</b> - 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) 4/13/2011	Year of Report December 31, 2010
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
26,415				1,288,142		1,288,142	1
2,912			100,518	96,691		197,209	2
11,134				495,569		495,569	3
13,172			45,905	706,280		752,185	4
205,918			9,863,848	7,192,792		17,056,640	5
20,545			949,219	639,032		1,588,251	6
11,956			487,039	407,189		894,228	7
22,867			154,901	1,116,927		1,271,828	8
201,290			11,425,193	7,238,356	2,216,488	20,880,037	9
6,240,665			250,391,749	35,164,609		285,556,358	10
495,049			24,661,723	16,754,930	4,529,611	45,946,264	11
4,888			261,038	113,609		374,647	12
129,550			12,833,063	4,203,523	1,425,021	18,461,607	13
31,560			1,355,766	1,074,220		2,429,986	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) 4/13/2011	December 31, 2010

**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	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 Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010				
<b>PURCHASED POWER (Account 555) (Continued)</b> <b>(Including power exchanges)</b>							
<p><b>OS</b> - for other service. Use this category only for those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.</p> <p><b>AD</b> - 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 <b>RQ</b> 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)	
20,507			868,741	696,040		1,564,781	1
26,769			1,085,522	910,974		1,996,496	2
37,944			1,612,204	1,290,157		2,902,361	3
208,277			11,477,299	7,403,738	1,166,311	20,047,348	4
145,367			5,116,620	4,952,261	724,978	10,793,859	5
104,973			5,128,608	3,565,258		8,693,866	6
1,021,572			38,560,150	34,749,160		73,309,310	7
166,254				7,813,863		7,813,863	8
20,204			861,149	686,970		1,548,119	9
144,578			5,704,184	4,917,749	319,969	10,941,902	10
142,079			5,610,246	4,836,833	608,425	11,055,504	11
2,455,620			109,943,630	174,558,429		284,502,059	12
						0	13
						0	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) 4/13/2011	December 31, 2010

**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	RATE AR (EARP)	OS				
6	DYNEGY	OS				
7	DTE	OS				
8	EAGLE ENERGY	OS				
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) 4/13/2011	Year of Report December 31, 2010
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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)	
			19,536,000			19,536,000	1
7,335,895			210,923,235			210,923,235	2
					103,995	103,995	3
				6,371,777		6,371,777	4
				75,826		75,826	5
44,480			2,809,969			2,809,969	6
25,560			1,762,747			1,762,747	7
32,640			3,158,479			3,158,479	8
						0	9
						0	10
						0	11
						0	12
						0	13
19,441,302			738,297,971	332,928,328	11,094,798	1,082,321,097	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) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	10	a	Gas Recovery System LLC in under the Green Power (energy only) contract.		
326.2	1	a	Venice Park is under the Green Power (energy only) contract.		
326.2	3	a	Zeeland Farm Services is under the Green Power (energy only) contract.		
326.2	11 & 13	a	An affiliated company has an ownership interest in this company.		
327.2	9, 11, 13	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.		
326.3	8	a	Michigan Wind 1 is under the green power contract.		
327.3	4,5,10,11	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.4	1	a	Capacity Options were purchased for the year from several providers.		
326.4	2	a	MISO Energy Market transactions were recorded on a net hourly basis in 2010.		
327.4	3	I	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		

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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) 4/13/2011	Year of Report December 31, 2010
<b>TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)</b> <b>(Including transactions referred to as "wheeling")</b>				
<p>1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain</p> <p>in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p><b>LF</b> - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as <b>LF</b>, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010			
<p align="center"><b>TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)</b></p> <p align="center"><b>(Including transactions referred to as "wheeling")</b></p>						
<p><b>SF</b> - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p><b>OS</b> - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p><b>AD</b> - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>				<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule of Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>		
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (i)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (j)	Megawatthours Delivered (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)				
(Including transactions referred to as "wheeling")				
<p>where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide</p>		<p>the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>		

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



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	45,056,689	4,775,972	10.6
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	2,091,015
18	Verizon Telephone Company	Poles	2,841,466
19	Century Telephone Company	Poles	101,220
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,284,583
21	Other Miscellaneous Pole Rentals:		
22	16 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	125,643
24	Miscellaneous Rentals, Including Utility		
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area	Various	3,901,090
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
28			
29	Total Account 454		22,385,917
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) 04/13/11	Year of Report December 31, 2010
<b>SALES OF WATER AND WATER POWER (Account 453)</b>				
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

<b>MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)</b>		
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.	2,268,946
14	GM & Delphi Redundant facility charges	2,334,285
15	Miscellaneous Service Revenue	137,045
16	ACCOUNT 451 TOTAL	4,740,276
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Retail Open Access	54,655,971
20	Sub Station Maintenance Rev-Non Consumers Equipment	461,729
21	Rate Of Return Billed To Others	625,013
22	Ancillary Service	1,112,052
23	Sales and Use Tax Discount	527,143
24	Purchase Power Admin Fees	1,011,997
25	Allconnect	300,393
26	Alternate Service (extraordinary facilities)	397,128
27	NSF	387,908
28	METC Utilization Adjustment	791,340
29	Other Electric Revenue	423,012
30	ACCOUNT 456 TOTAL	60,693,686
31	TOTAL	65,433,962

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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) 4/13/2011	Year of Report December 31, 2010
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**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		30,000			30,000
2	Midwest ISO			230,100,292			230,100,292
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			230,130,292			230,130,292

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
332	2	a	Midwest Independent System Operator		
332	2	b	SFP, FNS, LFP		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>LEASE RENTALS CHARGED</b>			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
Name of Lessor  (a)	Basic Details of Lease  (b)	Terminal Dates of Lease, Primary (P) or Renewal ( R)  (c)	
Bankers Leasing Corp.     MassMutual Asset Finance, LLC Wells Fargo Equipment Finance, Inc. Frontier North, Inc. AT&T Banc of America Leasing & Capital, LLC PNC Equipment Finance, LLC Rhode Island & Associates Consumsan Company, LLC C/O Kin Prop. Walter Neller Enterprises	Vehicles, Office Equipment, EDP Equip., Material Handling Equip., Tools & Garage Equip., Lab & Instrument Equip, Constr. & Maint. Equip. and Communications Equip. (Note 1) Vehicles (Note 1) Vehicles (Note 1) Joint Pole Rentals Joint Pole Rentals Vehicles (Note 1) Vehicles (Note 1) Office Space - Washington DC Saginaw Service Center Office Space - Mail Remittance		

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

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### 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	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	
	(Note 2)	3,044,149				(Note 3)	
	(Note 2)	1,186,724				(Note 3)	
	(Note 2)	3,038,515				(Note 3)	
		1,091,248				589	
		709,080				589	
		517,100				(Note 3)	
		175,788				(Note 3)	
		110,954				(Note 3)	
		49,981				(Note 3)	
		41,050				(Note 3)	

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<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)</b>			
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		
Mobile Facility Engineering, Inc.	Modular Office		
Derek R. Lone	Storage - Benzonia		
C.E. Financial Services, L.L.C.	Ludington Service Center		
Jack Stover	South Monroe Service Center		
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office		
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)</b>			
Coal Supply II	Railroad Cars (Note 4)	2012 ( P )	
Fuel Supply Trust (FSTX)	Railroad Cars (Note 4)	2015 ( P )	
GATX	Railroad Cars (Note 4)	2013 ( P )	
Wells Fargo	Railroad Cars (Note 4)	2021 ( P )	
Wells Fargo	Railroad Cars (Note 4)	2021 ( P )	
Wells Fargo	Railroad Cars (Note 4)	2021 ( P )	
Sovereign Bank	Railroad Cars (Note 4)	2022 ( P )	
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 ( P )	
Siemens Financial Services	Railroad Cars (Note 4)	2023 ( P )	
Banc of America	Railroad Cars (Note 4)	2018 ( P )	



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<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)</b>							
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)		
		217,971				(Note 3)	
		20,507				(Note 3)	
		62,353				(Note 3)	
		134,496				(Note 3)	
		65,474				(Note 3)	
		36,252				(Note 3)	
<b>B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)</b>							
9,275,220 (O)	O&M T I	1,317,655		21,339,270		151	2,635,310
37,711,789 (O)	O&M T I	4,926,393		58,839,923		151	24,631,964
19,666,492 (O)	O&M T I	2,666,544		10,828,684		151	6,221,936
8,753,420 (O)	O&M T I	1,042,800		3,447,111		151	11,470,800
8,285,680 (O)	O&M T I	1,011,423		3,348,810		151	11,125,648
8,152,040 (O)	O&M T I	995,110		3,313,788		151	10,946,211
18,478,250 (O)	O&M T I	2,034,270		6,230,240		151	24,542,560
18,404,337 (O)	O&M T I	2,015,346		6,176,968		151	24,322,141
17,555,985 (O)	O&M T I	1,427,693		3,331,283		151	18,084,109
35,527,206 (O)	O&M T I	3,298,887		4,948,330		151	24,741,651

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**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.

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<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,051,415		
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	19,895		
9	Radio/TV Media	136,190		
10	Total	156,085		
11				
12	EMPLOYEE RELOCATION EXPENSE			
13	Cartus Corp.	25,786		
14	Company Reimbursed Employee Expenses	109,628		
15	Total	135,414		
16				
17	VACATION LIABILITY			
18	To Accrue (Reduce) Vacation Earned	(2,691,977)		
19				
20	BOARD OF DIRECTOR FEES	864,547		
21				
22	CLEAN COAL PLANT IMPAIRMENT	21,644,715		
23				
24	VOLUNTARY & INVOLUNTARY SEPARATION COSTS	5,651,345		
25				
26	OTHER			
27	Various Banks-Service Charges	1,761,382		
28	Billing Credits	(74,255)		
29	UARG Fees	158,224		
30	Trustee Fees-Bonds	123,492		
31	USWAG Fees	18,025		
32	Brand Equity Initiative	276,502		
33	Smart Grid Expenses	246,008		
34	Renewable Program Costs	311,028		
35	CE FIN 45	41,275		
36	Miscellaneous under \$5,000	22,983		
37	Total	2,884,664		
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49	TOTAL	29,696,208		

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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)**  
**(Except amortization of acquisition adjustments)**

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).  
2. Report in section B the rates used to compute amortization charges for electric plant (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.  
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.  
For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.  
If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.  
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		596,440	1,765,858	2,362,298
2	Steam Production Plant	81,496,198			81,496,198
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant-Decommissioning				0
4	Hydraulic Prod Plant-Conventional	2,017,060			2,017,060
5	Hydraulic Prod Plant-Pumped Storage	5,865,924			5,865,924
6	Other Production Plant	8,373,108			8,373,108
7	Transmission Plant				0
8	Distribution Plant	152,407,461			152,407,461
9	General Plant	11,752,245			11,752,245
10	Common Plant-Electric	19,584,634	93,847	10,266,695	29,945,176
11	<b>TOTAL</b>	<b>281,496,630</b>	<b>690,287</b>	<b>12,032,553</b>	<b>294,219,470</b>

**B. BASIS FOR AMORTIZATION CHARGES**

1. Amortization of Limited Term Plant is based on the lives of the original building leases.  
2. There has been no change in the rates for accounts 404 and 405.  
3. Amortization of Intangible Plant is based on the estimated life of the intangible plant.  
4. Common Plant Depreciation and Amortization Expenses:

	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	19,584,634	93,847	10,266,695	29,945,176
B. Allocation of Electric Depreciation Expense	-	-	-	-
<b>Total</b>	<b>19,584,634</b>	<b>93,847</b>	<b>10,266,695</b>	<b>29,945,176</b>

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<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)</b>							
<b>C. Factors Used in Estimating Depreciation and Decommissioning Charges</b>							
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	266,457	43.00	(5.70)	2.54		
15	312.0	1,141,013	38.00	(7.00)	3.04		
16	314.0	302,334	43.00	(6.20)	2.40		
17	315.0	77,581	40.00	(6.10)	2.69		
18	316.0 & 316.1	24,955	26.00	(8.30)	4.74		
19							
20	Total	1,813,176					
21							
22	Campbell #3						
23	310.2	19	39.00		2.37		
24	311.0	204,558	39.00	(5.40)	2.60		
25	312.0	731,152	37.00	(5.70)	2.88		
26	314.0	66,295	38.00	(5.50)	2.72		
27	315.0	42,234	39.00	(5.40)	2.61		
28	316.0 & 316.1	6,521	33.00	(6.60)	3.22		
29							
30	Total	1,050,779					
31							
32	Hydro						
33	330.3	41	105.00		2.47		
34	331.0 & 331.3	6,245	71.00		2.15		
35	332.0 & 332.1	52,754	76.00	(30.00)	2.70		
36	333.0	11,203	85.00		2.16		
37	334.0	5,349	68.00		2.40		
38	335.0	3,245	45.00		2.64		
39	336.0	64	54.00		2.18		
40							
41	Total	78,901					
42							
43	Ludington Pumped Storage						
44	331.0 & 331.3	18,235	55.00	(47.00)	3.23		
45	332.0	96,931	55.00	(47.00)	3.27		
46	333.0	44,708	55.00	(47.00)	3.91		
47	334.0	7,371	55.00	(47.00)	3.25		
48	335.0	1,963	55.00	(47.00)	3.57		
49	336.0	1,540	55.00	(47.00)	3.22		
50							
51	Total	170,748					
52							
53							
54							
55							
56							
57							
58							

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission		(Mo, Da, Yr) 4/13/2011		December 31, 2010	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
59	Other						
60	340.2	14			3.00		
61	341.0	12,847	32.00	(5.00)	3.76		
62	342.0	1,792	35.00	(5.00)	2.75		
63	344.0	357,114	36.00	(5.00)	1.79		
64	345.0	23,873	28.00	(5.00)	5.32		
65	346.0	1,889	18.00	5.00	9.42		
66							
67	Total	397,529					
68							
69	Distribution Prod						
70	361.2	1,210	60.00	(15.00)	2.01	R4	
71	362.2	24,238	50.00	(12.00)	2.33	R2	
72							
73	Total	25,448					
74							
75	Distribution - HV						
76	360.4	50,338	75.00		1.38	R3	
77	361.1	13,928	60.00	(15.00)	2.01	R4	
78	362.1	248,504	50.00	(12.00)	2.33	R2	
79	364.1	3,269	75.00	(90.00)	2.62	R3	
80	364.2	174	75.00		1.38	R3	
81	364.3	143,404	60.00	(45.00)	2.50	R2.5	
82	364.4	16,316	70.00		1.51	R5	
83	365.2	109,503	60.00	(40.00)	2.44	R3	
84	366.1	970	55.00	(20.00)	2.29	S3	
85	367.1	3,655	40.00	(10.00)	2.81	R2	
86	367.2	5	50.00		2.10	R2	
87							
88	Total	590,066					
89							
90	Distribution						
91	360.2	19,663	60.00		1.50	R2	
92	361.0	40,441	50.00	(15.00)	2.17	S0.5	
93	362.0	523,199	38.00	(2.00)	2.55	S-0.5	
94	364.0	827,098	50.00	(132.00)	4.39	R2	
95	365.0	897,112	55.00	(30.00)	2.26	R1.5	
96	366.0	78,763	50.00	(30.00)	2.46	S0.5	
97	367.0	439,101	45.00	(25.00)	2.64	L2	
98	368.0	710,650	40.00	(25.00)	2.92	S2	
99	369.1	169,216	45.00	(87.00)	3.95	R1	
100	369.2	394,266	40.00	(25.00)	3.01	R3	
101	370.0	219,475	29.00	(19.00)	3.85	R1	
102	371.0	6,646	12.00	(6.00)	8.41	L1	
103	373.0	89,968	30.00	(90.00)	6.01	R0.5	
104							
105	Total	4,415,598					

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) 4/13/2011	December 31, 2010

**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	210	50.00		11.76	S4	
108	390.0 & 390.1	51,045	40.00	(15.00)	5.20	R2	
109	391.0 & 391.1	2,829	27.00	10.00	5.93	S-0.5	
110	391.2 & 391.3	19,808	7.00		24.60	R4	
111	393.0 & 393.1	85	35.00	5.00	8.37	S1.5	
112	394.0 & 394.1	6,671	26.00	10.00	5.67	L2	
113	395.0 & 395.1	5,374	25.00		5.55	S2	
114	396.0	2,982	12.00	20.00	17.50	L1	
115	397.0 & 397.1	39,245	20.00	(10.00)	9.21	L2	
116	398.0 & 398.1	2,002	24.00		5.37	L2	
117							
118	Total	130,251					
119							
120							
121							
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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) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
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) 4/13/2011	Year of Report December 31, 2010
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<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 grouped by classes within the above accounts.</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	160,200	
7	Culture and the Arts	20,525	
8	Education	56,077	
9	Health Care	26,650	
10	Michigan Growth & Environmental Enhancements	9,700	
11	Social Welfare	1,064,760	
12	CE Foundation Contribution	5,000,000	
13	Other Donations	46,963	
14			
15	Total - 426.1	6,384,875	
16			
17	426.3 - Penalties and Other Deductions		
18	Utility Outage Credits	19,715	
19	Penalties-Reliability First	15,000	
20	Penalties-Health/Safety	2,350	
21	Penalties-Trenching	1,400	
22			
23	Total - 426.3	38,465	
24			
25	426.4 - Expenditures of Civic & Political Activities		
26	Lobbying	500,456	
27	Governmental Affairs Activity	2,758,018	
28			
29	Total 426.4	3,258,474	
30			
31	426.5 - Other Deductions		
32	Compensation Expense-Bonus	6,219,800	
33	Compensation Expense-Restricted Stock	1,609,966	
34	Compensation Expense-SERP	428,409	
35	Compensation Expense-Deferred Benefit Plans	330,100	
36	Loss on Deferred Benefit Plans	268,531	
37	MCV Facilities Agreement Settlement	439,984	
38	Other Deductions (minor items under 5% of account balance)	379,871	
39			
40	Total 426.5	9,676,661	
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) 4/13/2011	Year of Report December 31, 2010
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<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	12,521,516	
45	Other Related Party Interest Expense-various rates	16,971	
46			
47	430 Total	12,538,487	
48			
49			
50			
51			
52	431- Other Interest Expense		
53	Big Rock Decommissioning Interest	563,796	
54	10(d) 4 Interest	161,508	
55	Palisades Reg Liab for refund of Gain & Excess Decomm Proceeds - Various Rates	104,050	
56	PSCR Over/Under Recovery Interest	1,504,091	
57	Special Retirement Supplement Interest	613,699	
58	GCR Over/Under Recovery Interest	1,439,774	
59	Security Deposit Interest	1,678,837	
60	Renewable Energy	91,507	
61	Tax Interest-MI use tax audit payment	14,115,551	
62	FIN 48 Interest Adjustment - IRS Settlement	(5,374,999)	
63	ERIP Interest	261,233	
64	Electric Interim Rate Refund Interest	506,131	
65	Security Reserve Interest	11,891	
66	Energy Optimization Interest-various rates	94,439	
67	Advanced Renewable Interest-various rates	253,573	
68	Pension/OBEB Equalization Mechanism Interest	50,204	
69	Gas Interim Rate Refund Interest	458,505	
70	GCC Supplier Deposit Interest	17,654	
71	Miscellaneous Interest Charges	20,799	
72			
73	431 Total	16,572,243	
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/13/2011	December 31, 2010

**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**

**(Account 426.4)**

- |   |   |
|---|---|
| <p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in</p> | <p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p> |
|---|---|

Line No.	Item (a)	Amount (b)
1	Lobbying	500,456
2	Governmental Affairs Activity	2,758,018
3		
4	Total Account 426.4	3,258,474
5		
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010
<b>EXTRAORDINARY ITEMS (Accounts 434 and 435)</b>			
<p>1. Give below a brief description of each item include on income. (See General Instruction 7 of the Uniform Accounts 434, Extraordinary Income and 435, System of Accounts). Extraordinary Deductions. 3. Income tax effects relating to each extraordinary item</p> <p>2. List date of Commission approval ofr extraordinary should be listed in Column ( c). treatment of any item which amounts to less than 5% 4. For additional space use an additional page.</p>			
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes ( c)
1	Extraordinary Income (Account 434):		
2			
3			
4			
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7			
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9			
10			
11			
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18	Total Extraordinary Income	0	0
20	Extraordinary Income (Account 435):		
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22			
23			
24			
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35			
36			
37			
38	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010	
<b>REGULATORY COMMISSION EXPENSES</b>					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or			cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		269,002	269,002	
3					
4	Professional Services		19,075	19,075	
5					
6	Minor Items		9,962	9,962	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	452,175		452,175	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Legal Publishing		32	32	
17					
18	Professional Services		17,307	17,307	
19					
20	Minor Items		4,703	4,703	
21					
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43					
44	TOTAL	452,175	320,081	772,256	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) 4/13/2011	Year of Report December 31, 2010		
<b>REGULATORY COMMISSION EXPENSES (Continued)</b>							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				during year which were charged currently to income, plant, or other accounts.			
4. List in column (f), (g), and (h) expenses incurred				5. Minor items (less than \$25,000) may be grouped.			
<b>EXPENSES INCURRED DURING YEAR</b>				<b>AMORTIZED DURING YEAR</b>			
<b>CHARGED CURRENTLY TO</b>			Deferred (i)	Contra Account (j)	Amount (k)	Deferred at End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	201,673					1
Gas	928	67,329					2
Electric	928	4,572					3
Gas	928	14,503					4
Electric	928	7,181					5
Gas	928	2,781					6
							7
							8
							9
							10
							11
							12
Electric	928	230,609					13
Gas	928	221,566					14
							15
Electric	928	32					16
							17
Electric	928	17,307					18
							19
Electric	928	4,664					20
Gas	928	39					21
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		772,256	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) 4/13/2011	Year of Report December 31, 2010
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projection. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D &amp; D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (<i>Classify and include items in excess of \$5,000.</i>)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D &amp; D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1				
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
<p>(2) Research Support to Edison Electric Institute</p> <p>(3) Research Support to Nuclear Power Groups</p> <p>(4) Research Support to Other (Classify)</p> <p>(5) Total Cost Incurred</p> <p>3. Include in column (c) all R, D &amp; D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D &amp; D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.) Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D &amp; D activity.</p> <p>4. Show in column (e) the account number charged</p> <p>with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i>, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures</i>, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D &amp; D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Account (e)		
					1
					2
					3
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/13/2011	Year of Report December 31, 2010	
<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
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	<b>ELECTRIC</b>			
2	Operation			
3	Production	66,915,528		
4	Transmission			
5	Distribution	65,657,735		
6	Customer Accounts	29,392,875		
7	Customer Service and Informational	2,514,528		
8	Sales	48,752		
9	Administrative and General	53,179,839		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	217,709,257		
11	Maintenance			
12	Production	33,305,056		
13	Transmission			
14	Distribution	20,474,859		
15	Administrative and General	2,532,405		
16	TOTAL Maint. (Total of lines 12 thru 15)	56,312,320		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	100,220,584		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	86,132,594		
21	Customer Accounts (Transcribe from line 6)	29,392,875		
22	Customer Svc. And Informational (Transcribe from line 7)	2,514,528		
23	Sales (Transcribe from line 8)	48,752		
24	Administrative and General (Enter Total of lines 9 & 15)	55,712,244		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	274,021,577	(39,406,945)	234,614,632
26	<b>GAS</b>			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing	4,370,905		
32	Transmission	10,006,256		
33	Distribution	69,560,492		
34	Customer Accounts	26,328,555		
35	Customer Service and Informational	994,382		
36	Sales	46,840		
37	Administrative and General	33,423,315		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	144,730,745		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
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)
<b>GAS (Continued)</b>				
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	1,506,235		
44	Transmission	2,865,912		
45	Distribution	8,112,733		
46	Administrative and General	1,632,126		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	14,117,006		
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)	5,877,140		
53	Transmission (Lines 32 and 44)	12,872,168		
54	Distribution (Lines 33 and 45)	77,673,225		
55	Customer Accounts (Line 34)	26,328,555		
56	Customer Service and Informational (Line 35)	994,382		
57	Sales (Line 36)	46,840		
58	Administrative and General (Lines 37 and 46)	35,055,441		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	158,847,751	(14,034,202)	144,813,549
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	432,869,328	(53,441,147)	379,428,181
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	105,458,460	43,302,245	148,760,705
66	Gas Plant	39,953,504	16,171,491	56,124,995
67	Other	1,151,569	10,557,210	11,708,779
68	TOTAL Construction (Total of lines 65 thru 67)	146,563,533	70,030,946	216,594,479
69	Plant Removal (By Utility Departments)			
70	Electric Plant	6,327,792	2,815,695	9,143,487
71	Gas Plant	2,632,460	1,834,098	4,466,558
72	Other	48,179	16,432	64,611
73	TOTAL Plant Removal (Total of lines 70 thru 72)	9,008,431	4,666,225	13,674,656
74	Other Accounts (Specify):			
69	Labor Billed to Others (143)	0	4,985,244	4,985,244
70	Labor Billed to Assoc Companies (146)	2,870,739	756,144	3,626,883
71	Stores expense (163)	11,400,235	(11,410,769)	(10,534)
72	Clearing Accounts (184)	16,653,921	(16,520,428)	133,493
73	Injuries & Damages (228)	2,608,866	20,316	2,629,182
74	Job Work (416)	2,506,356	523,004	3,029,360
75	Other Income Deductions (426)	8,780,493	92,864	8,873,357
76	Other Miscellaneous	1,849,636	297,601	2,147,237
77	TOTAL Other Accounts	46,670,246	(21,256,024)	25,414,222
78	TOTAL SALARIES AND WAGES	635,111,538	0	635,111,538

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>COMMON UTILITY PLANT AND EXPENSES</b>				
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	170,921,349	106,728,666	277,650,015
389.1	Land	3,464,237	1,946,097	5,410,334
389.2	Right of Way	39,560	22,214	61,774
390.0	Structures & Improvements	94,969,913	75,655,155	170,625,068
390.1	Structures & Improvements - Leased	4,008,194	3,165,840	7,174,034
391.0	Office Furniture & Equipment	8,003,186	7,646,230	15,649,416
391.1	Office Furniture & Equipment - Mass	897,841	857,796	1,755,637
391.2	Computer Equipment	59,986,637	37,457,542	97,444,179
391.3	Computer Equipment - Mass	10,652,399	6,651,693	17,304,092
392.0	Transportation Equipment	11,769,509	11,244,568	23,014,077
393.0	Stores Equipment	131,759	125,882	257,641
393.1	Stores Equipment - Mass	97,958	93,589	191,547
394.0	Tools, Shop & Garage Equipment	4,838,532	4,622,725	9,461,257
394.1	Tools, Shop & Garage Equipment - Mass	1,862,825	1,779,740	3,642,565
395.0	Laboratory Equipment	2,545,021	2,431,508	4,976,529
395.1	Laboratory Equipment - Mass	2,507,771	2,395,920	4,903,691
396.0	Power Operated Equipment	2,136,236	2,040,956	4,177,192
397.0	Communication Equipment	28,371,839	18,477,301	46,849,140
397.1	Communication Equipment - Mass	6,542,344	3,758,603	10,300,947
398.0	Miscellaneous Equipment	1,481,060	1,415,002	2,896,062
398.1	Miscellaneous Equipment - Mass	848,154	810,325	1,658,479
<b>Total</b>		<b>416,076,324</b>	<b>289,327,352</b>	<b>705,403,676</b>
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2010 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages.				

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**COMMON UTILITY PLANT AND EXPENSES (Continued)**

**2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2010:**

Balance at Beginning of Year	339,203,115
Depreciation Accrual for 2009	19,584,634
Account 403 Electric (A)	93,847
Account 404 Electric	10,266,695
Account 405 Electric	14,319,986
Account 403 Gas (A)	74,127
Account 404 Gas	6,697,441
Account 405 Gas	
Total Depreciation Accrual	51,036,730
Net Charge for Plant Retired:	(3,120,282)
Book Costs of Plant Retired	(1,313,795)
Cost of Removal	1,322,546
Salvage	
Total Net Charges	(3,111,531)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	(158,100)
Balance at End of the Year	386,970,214

**Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2010: (B)**

Electric	228,225,309
Gas	158,744,905
Total	386,970,214

3. Expenses applicable to common utility property are not maintained as such. These expenses are allocated, generally through the medium of clearing accounts on the basis of floor space occupied, hourly use of transportation and other equipment, and the basis of Electric and Gas utilization.

(A) Account 403 expenses allocated based on December 31, 2009 common utility allocation of original costs by department

(B) Based on December 31, 2010 common utility allocation of original costs by department.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
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				
2	22312 GARRISON ST, SUITE #2	Professional	Fee &		
3	DEARBORN, MI 48124-2228	Services	Expenses	588, 903, 930	89,300
4	ACCURA ELECTRIC				
5	3520 PARKLAND SW	Professional	Fee &	107, 108, 146, 163, 184,	
6	WYOMING, MI 49509	Services	Expenses	818	30,765
7	ACLARA SOFTWARE				
8	11311 BUSINESS CENTER DRIVE	Professional	Fee &		
9	RICHMOND VA, 23236	Services	Expenses	182	130,320
10	ACRO SERVICES CORPORATION				
11	39209 W SIX MILE RD, SUITE 250	Professional	Fee &		
12	LIVONIA, MI 48152	Services	Expenses	Various	9,368,237
13	ACTUAL METRICS				
14	7575 E REDFIELD RD, SUITE 231	Professional	Fee &		
15	SCOTTSDALE, AZ 85260	Services	Expenses	107, 108	28,395
16	ADMINISTRATIVE CONTROLS MGT				
17	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
18	ANN ARBOR, MI 48108	Services	Expenses	107, 108	1,277,587
19	ADVANCE SECURITY				
20	200 MANSELL COURT 5TH FLOOR	Professional	Fee &		
21	ROSWELL, GA 30076	Services	Expenses	107, 108, 506, 539, 921	1,879,095
22	ADVANCED MARKETPLACE INC				
23	3014 HWY 301N SUITE 700	Consulting	Fee &		
24	TAMPA, FL 33619	Services	Expenses	107, 108	481,732
25	ADVIZEX TECHNOLOGIES				
26	6480 ROCKSIDE WOOD BLVD, #190	Technical	Fee &		
27	INDEPENDENCE, OH 44131	Services	Expenses	107, 108, 146, 165, 935	13,420,641
28	AECOM OF MICHIGAN PC				
29	401 S WASHINGTON SQ, STE 103	Technical	Fee &		
30	LANSING, MI 48933	Services	Expenses	107, 108, 182, 500, 503	617,246
31	AECOM TECHNICAL SERVICES INC				
32	5555 GLENWOOD HILLS PKY SE	Technical	Fee &		
33	GRAND RAPIDS, MI 49588-0874	Services	Expenses	107, 108	34,320
34	AETNA BEHAVIORAL HEALTH				
35	PO BOX 8500	Professional	Fee &		
36	PHILADELPHIA, PA 19178	Services	Expenses	107, 108, 146	93,270
37	AFFILIATED RESEARCHERS LLC				
38	3585 NORTH US-23	Professional	Fee &		
39	OSCODA, MI 48750	Services	Expenses	537	27,653
40	AG&E INC.				
41	11A OAK BRANCH DR	Consulting/	Fee &		
42	GREENSBORO, NC 27407	Engineering	Expenses	107, 108, 542, 543	1,051,394
43	AIR CURE INC				
44	8501 EVERGREEN BLVD	Engineering	Fee &		
45	MINNEAPOLIS, MN 55433	Services	Expenses	107, 108, 154, 184, 512	3,804,101
46	ALSTOM HYDRO US INC				
47	7921 SOUTH PARK PLAZA, STE 208	Consulting	Fee &		
48	LITTLETON, CO 80120	Services	Expenses	107, 108	350,000
49	AMERICAN ELECTRICAL TESTING				
50	480 NEPONSET ST	Technical	Fee &		
51	CANTON, MA 02021	Services	Expenses	107, 108	209,475
52	AMERICAN ENERGY SVCS INC				
53	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
54	RICHMOND, MI 48062	Services	Expenses	107, 108, 583	139,058
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	AMERICAN HYDRO CORPORATION	Consulting Services	Fee & Expenses	107, 108	350,000
57	P O BOX 3628				
58	YORK, PA 17402-0136				
59	AMERINET INC	Professional Services	Fee & Expenses	107, 108	465,538
60	1241 S MAPLE ROAD				
61	ANN ARBOR, MI 48103				
62	ANCHOR POINT INC	Technical Services	Fee & Expenses	107, 108, 163	50,987
63	PO BOX 519				
64	GLENDALE, CA 91203				
65	AON ESOLUTIONS INC	Technical Services	Fee & Expenses	146, 921	92,460
66	5000 EXECUTIVE PKWY				
67	SAN RAMON, CA 94583				
68	AON RISK SERVICES INC OF MICH	Professional Services	Fee & Expenses	165	48,768
69	75 REMITTANCE DR, SUITE 1943				
70	CHICAGO, IL 60675-1943				
71	APCOMPPOWER INC	Construction/ Engineering Services	Fee & Expenses	107, 108, 512	5,960,769
72	P O BOX 392				
73	BATH, MI 48808-0392				
74	APPROVA CORPORATION	Professional Services	Fee & Expenses	107, 108	86,211
75	1950 ROLAND CLARKE PLACE				
76	RESTON, VA 20191				
77	ARCADIS US INC	Consulting Services	Fee & Expenses	107, 108, 182, 242, 935	943,450
78	28550 CABOT DR				
79	NOVI, MI 48377				
80	ARCOS INC	Consulting Services	Fee & Expenses	556	198,169
81	445 HUTCHINSON AVE, SUITE 700				
82	COLUMBUS, OH 43235				
83	ARGUS-HAZCO	Engineering Services	Fee & Expenses	107, 108, 154, 184, 511, 864	245,720
84	46400 CONTINENTAL DR, PO BOX 698				
85	CHESTERFIELD, MI 48047-0698				
86	ARISTEO CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108, 511	338,171
87	12811 FARMINGTON RD				
88	LIVONIA, MI 48150				
89	ARUNAS T UDRYS	Professional Services	Fee & Expenses	923	82,694
90	1718 MAUNTA LN				
91	JACKSON, MI 49201				
92	AUDU ENGINEERING CONSULTANTS	Consulting Engineering Services	Fee & Expenses	107, 108, 542, 935	227,923
93	3659 ALPINE NW, SUITE 102				
94	GRAND RAPIDS, MI 49321				
95	AURITAS LLC	Consulting Services	Fee & Expenses	107, 108, 921	667,628
96	4907 INTERNATIONAL PKWY				
97	SANFORD, FL 32771				
98	AUTOMATIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	237,752
99	9230 E 47TH ST				
100	KANSAS CITY, MO 64133				
101	AUTONOMY INC	Professional Services	Fee & Expenses	107, 108, 146	138,663
102	1 MARKET PLAZA SPEAR ST, 19 FL				
103	SAN FRANCISCO, CA 94105				
104	AVAYA INC	Professional Services	Fee & Expenses	107, 108	1,097,605
105	211 MT AIRY RD				
106	BASKING RIDGE, NJ 07920				
107	AVG CONSULTING INC	Consulting Services	Fee & Expenses	107, 108	227,669
108	1246 CREST DR				
109	OAKDALE, PA 15071				
110	AVI SYSTEMS/ AUDIOVISUAL INC	Professional Services	Fee & Expenses	107, 108, 232, 511, 588	154,875
111	4575 44TH ST, SE, SUITE C				
112	KENTWOOD, MI 49512				
113	AWS TRUEWIND LLC	Consulting Services	Fee & Expenses	107, 108	116,506
114	463 NEW KARNER ROAD				
115	ALBANY, NY 12205				
116	AWTS USA INCORPORATED	Consulting Services	Fee & Expenses	107, 108	34,032
117	1817 TRIPLE CROWN LANE				
118	PLANO, TX 75093-4509				
119	AXIOM INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	40,195
120	1805 DREW STREET				
121	CLEARWATER, FL 33765				
122	BABCOCK & WILCOX (SERVICES)	Engineering Services	Fee & Expenses	107, 108, 512	33,804,469
123	20 S VANBUREN AVE				
124	BARBERTON, OH 44203				
125					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
126	BABCOCK & WILCOX CONSTRUCTION	Engineering/			
127	74 ROBINSON AVE	Construction	Fee &		
128	BARBERTON, OH 44203	Services	Expenses	107, 108, 146	752,746
129	BAKER ATLAS				
130	5625 VENTURE WAY	Engineering	Fee &		
131	MT PLEASANT, MI 48858	Services	Expenses	107, 108, 833	144,256
132	BARR ENGINEERING COMPANY	Consulting/			
133	4700 WEST 77TH ST	Technical	Fee &	107, 108, 182, 539, 542, 543	1,107,398
134	MINNEAPOLIS, MN 55435-4803	Services	Expenses		
135	BASIC SYSTEMS INC				
136	9255 CADIZ RD	Engineering	Fee &		
137	CAMBRIDGE, OH 43725	Services	Expenses	107, 108, 864	586,582
138	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/			
139	5100 W KENNEDY BLVD, SUITE 425	Consulting	Fee &	107, 108, 146, 598, 903, 921	1,305,017
140	TAMPA, FL 33609	Services	Expenses		
141	BENCHMARK FORECASTS				
142	11112 STILLWATER AVE	Consulting	Fee &		
143	KENSINGTON, MD 20895	Services	Expenses	107, 108	40,650
144	BENTLEY SYSTEMS INC				
145	685 STOCKTON DR	Professional	Fee &		
146	EXTON, PA 19341-1136	Services	Expenses	165	518,519
147	BENTLY NEVADA INC	Engineering/			
148	1631 BENTLY PARKWAY SOUTH	Consulting	Fee &	107, 108, 154, 184, 500, 513	335,384
149	MINDEN, NV 89423	Services	Expenses		
150	BGL ASSET SERVICES LLC				
151	1611 S ISABELLA RD	Professional	Fee &		
152	MT PLEASANT, MI 48858	Services	Expenses	107, 108, 593, 874, 887	633,854
153	BLACK & VEATCH LTD OF MICHIGAN				
154	3550 GREEN COURT	Engineering	Fee &	107, 108, 500, 511, 546, 552	4,003,482
155	ANN ARBOR, MI 48105	Services	Expenses		
156	BLUEWATER TECHNOLOGIES GRP INC				
157	24050 NORTHWESTERN HWY	Professional	Fee &	107, 108, 146, 556, 582, 930	274,096
158	SOUTHFIELD, MI 48075	Services	Expenses		
159	BMGI NORTH AMERICA CORP				
160	1921 CORPORATE CIRCLE 3-F	Consulting	Fee &		
161	LONGMONT, CO 80501-6773	Services	Expenses	923	184,468
162	BOSTON CONSULTING GROUP INC				
163	201 W BIG BEAVER RD, SUITE 400	Consulting	Fee &		
164	TROY, MI 48084	Services	Expenses	923	961,863
165	BOWE BELL & HOWELL M&MT CO				
166	3791 S ALSTON AVE	Professional	Fee &		
167	DURHAM, NC 27713-1803	Services	Expenses	107, 108, 903, 935	654,717
168	BOWNE OF CHICAGO INC				
169	500 WEST MADISON ST	Professional	Fee &		
170	CHICAGO, IL 60661	Services	Expenses	923, 146	69,868
171	BP&R CONSTRUCTION/ENGINEER INC				
172	456 CENTURY LANE	Consulting	Fees &		
173	HOLLAND, MI 49423	Services	Expenses	107, 108, 184, 512	14,265,144
174	BRAND ENERGY SERVICES				
175	12701 BEECH DALY ROAD	Professional	Fee &		
176	TAYLOR, MI 48180	Services	Expenses	107, 108, 511, 512, 513	257,895
177	BRAND TOOL BOX LTD				
178	510 FIRST AVE NORTH, SUITE 605	Consulting	Fee &		
179	MINNEAPOLIS, MN 55403	Services	Expenses	930	273,087
180	BRIGHTON ANALYTICAL INC				
181	2105 PLESS DRIVE	Consulting	Fee &		
182	BRIGHTON, MI 48114	Services	Expenses	184, 416	63,608
183	BROADRIDGE INVESTOR COMM.				
184	51 MERCEDES WAY	Professional	Fee &		
185	EDGEWOOD, NY 11717	Services	Expenses	923, 146	35,602
186	BRUNS-PAK WORLDWIDE INC				
187	999 NEW DURHAM RD	Consulting	Fee &		
188	EDISON, NJ 08817	Services	Expenses	107, 108	389,631
189	BT ENVIRONMENTAL CONSULTING INC				
190	2615 WOLCOTT ST	Consulting	Fee &		
191	FERNDAL, MI 48220	Services	Expenses	500	39,828
192	BURROUGHS PAYMENT SYSTEMS INC				
193	41100 PLYMOUTH RD	Professional	Fee &		
194	PLYMOUTH, MI 48170	Services	Expenses	903	35,623
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	CA INC	Professional Services	Fee & Expenses	107, 108, 146, 165, 500, 506	500,790
197	ONE CA PLAZA				
198	ISLANDIA, NY 11749				
199	CADMUS GROUP	Consulting Services	Fee & Expenses	182	1,630,574
200	57 WATER STREET				
201	WATERTON, MA 02472				
202	CADRE COMPUTER RESOURCES CO	Consulting/ Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	310,583
203	255 E FIFTH STREET, 12TH FLOOR				
204	CINCINNATI, OH 45202				
205	CAMBRIDGE ENERGY RESEARCH ASSO	Professional Services	Fee & Expenses	146, 506, 539, 588, 818 880, 921, 935	168,802
206	55 CAMBRIDGE PARKWAY				
207	CAMBRIDGE, MA 02142				
208	CAMERON PROCESS VALVES	Consulting Services	Fee & Expenses	107, 108	48,758
209	8820 MELDRUM LANE				
210	HOUSTON, TX 77075				
211	CAMERON MEASUREMENT SYSTEMS	Engineering Services	Fee & Expenses	107, 108	245,874
212	1000 MC CLAREN WOODS DR				
213	CORAOPOLIS, PA 15108				
214	CAPGEMINI US LLC	Consulting Services	Fee & Expenses	107, 108	230,612
215	400 BROADACRES DR, 4TH FLOOR				
216	BLOOMFIELD, NJ 07003				
217	CARLSON APPRAISAL CO	Appraisal Services	Fee & Expenses	921	42,110
218	1710 NOTTINGHAM RD				
219	LANSING, MI 48911				
220	CARTUS CORPORATION	Professional Services	Fee & Expenses	107, 108, 146, 163, 416, 502, 505, 506, 588, 921, 930	677,022
221	40 APPLE RIDGE RD				
222	DANBURY, CT 06810				
223	CASTINE ENERGY SERVICES INC	Consulting Services	Fee & Expenses	512	33,830
224	117 SILVER ST				
225	WATERVILLE, ME 04901				
226	CDW/BERBEE INFORMATION NETWORK	Professional Services	Fee & Expenses	107, 108, 163	118,021
227	4690 E FULTON DR, BLDG C, SUITE 203				
228	ADA, MI 49301				
229	CENTER FOR ADV STUDIES IN BUS.	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 426, 501, 556, 588, 903, 908, 921, 930	83,202
230	GRAINGER HALL 975 UNIVERSITY				
231	MADISON, WI 53706				
232	CENTURY A&E CORPORATION	Engineering Services	Fee & Expenses	107, 108, 146, 184, 513	766,257
233	277 CRAHEN AVE NE				
234	GRAND RAPIDS, MI 49525				
235	CFM/MR TESCO LLC	Professional Services	Fee & Expenses	512	103,698
236	1875 FOX LANE				
237	ELGIN, IL 60122				
238	CGI TECHNOLOGIES & SOLUTIONS	Consulting Services	Fee & Expenses	182	1,332,547
239	12601 FAIR LAKES CIRCLE				
240	FAIRFAX, VA 22033				
241	CHARTERS HECK O'DONNELL PETRULIS	Professional Services	Fee & Expenses	228	30,888
242	888 W BIG BEAVER RD, SUITE 1490				
243	TROY, MI 48084				
244	CHE CONSULTING,	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 588, 880, 903, 921	118,623
245	1576 FENCORP DRIVE				
246	FENTON, MO 63026				
247	CITRIX SYSTEMS INC	Professional Services	Fee & Expenses	107, 108	83,380
248	851 WEST CYPRESS CREEK RD				
249	FORT LAUDERDALE, FL 33309				
250	CLEARRESULT CONSULTING GREAT LKS	Professional Services	Fee & Expenses	182, 908	13,676,618
251	4301 WESTBANK DR				
252	AUSTIN, TX 78746				
253	CLEVEST SOLUTIONS INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 416	272,586
254	13911 WIRELESS WAY, #100				
255	RICHMOND, BC V6V 3B9, CANADA				
256	* CMS ENERGY	Management Services	Fee & Expenses	426.5, 923, 930	9,151,978
257	ONE ENERGY PLAZA				
258	JACKSON, MI 49201				
259	COMM VAULT SYSTEMS INC	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	179,057
260	2 CRESCENT PLACE				
261	OCEPORT, NJ 07757				
262	COMMERCIAL BLUEPRINT INC	Technical Services	Fee & Expenses	107, 108, 511, 514, 539, 818, 935	166,234
263	416 N CEDAR ST				
264	LANSING, MI 48912				
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	COMMONWEALTH ASSOCIATES	Consulting Services	Fee & Expenses	184	77,223
267	P O BOX 1124				
268	JACKSON, MI 49203				
269	COMMONWEALTH CULTURAL RESRCS	Technical Services	Fee & Expenses	107, 108, 537	33,653
270	2530 SPRING ARBOR ROAD				
271	JACKSON, MI 49203				
272	COMMUNISPOND INC	Professional Services	Fee & Expenses	107, 108, 184, 500, 501, 556, 588, 921, 930	37,691
273	52 VANDERBILT AVE, 7TH FLOOR				
274	NEW YORK, NY 10017				
275	CONCENTRIC ENERGY ADVISORS	Consulting Services	Fee & Expenses	107, 108	46,898
276	293 BOSTON POST RD W, SUITE 500				
277	MARLBOROUGH, MA 01752				
278	CONKLIN BENHAM ANN ARBOR OFFICE	Legal Services	Fee & Expenses	228	58,441
279	30700 TELEGRAPH SUITE 2580				
280	BRINGHAM FARMS, MI 48025				
281	CONTI ELECTRIC	Construction Services	Fee & Expenses	107, 108	5,379,173
282	6417 CENTER DR, SUITE 120				
283	STERLING HEIGHTS, MI 48312				
284	CORE TRACE CORPORATION	Technical Services	Fee & Expenses	107, 108	100,850
285	6500 RIVER PLACE BLVD, BLDG 2, #105				
286	AUSTIN, TX 78730				
287	CORPORATE VISION CONCEPTS	Technical Services	Fee & Expenses	107, 108, 513	178,529
288	354 PEARL ST				
289	SOUTH HAVEN, MI 49090				
290	CORPTAX INC	Professional Services	Fee & Expenses	923, 146	81,922
291	1751 LAKE COOK ROAD				
292	DEERFIELD, IL 60015				
293	CRANE NUCLEAR INC	Technical Services	Fee & Expenses	416	30,366
294	2825 COBB INTERNATIONAL BLVD				
295	KENNESAW, GA 30152-4362				
296	CREATIVE TECHNOLOGY & TRAINING	Training Services	Fee & Expenses	163, 921	43,101
297	56132 PARKVIEW				
298	SHELBY TOWNSHIP, MI 48316				
299	CREDENTIAL CHECK CORP	Consulting Services	Fee & Expenses	107, 108, 184, 500, 546, 551, 553, 588, 921	85,927
300	P O BOX 4504				
301	TROY, MI 48099-4504				
302	CRITICAL BUSINESS ANALYSIS	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 880, 903, 921	30,231
303	133 W SECOND ST				
304	PERRYSBURG, OH 43551				
305	CYME INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	34,439
306	1485 ROBERVAL, SUITE 104				
307	ST BRUNO, QC, J3V3P8, CANADA				
308	DAP TECHNOLOGIES CORP	Professional Services	Fee & Expenses	416, 902, 903	173,589
309	780 COMMONWEATH DR				
310	WARRENDALE, PA 15086				
311	DAVEY RESOURCE GROUP	Consulting Services	Fee & Expenses	107, 108, 580, 583	162,265
312	P O BOX 5193				
313	KENT, OH 44240-5193				
314	DAVID K FELBECK PC	Professional Services	Fee & Expenses	228	40,140
315	2060 SCOTTWOOD				
316	ANN ARBOR, MI 48104				
317	DELAU FIRE & SAFETY INC	Professional Services	Fee & Expenses	163, 184, 856, 935	53,062
318	823 TERMINAL				
319	LANSING, MI 48906				
320	DELOITTE CONSULTING	Consulting Services	Fee & Expenses	107, 108, 146, 182, 903, 921, 923	13,210,925
321	600 RENAISSANCE CENTER				
322	DETROIT, MI 48243				
323	DEMARIA BUILDING COMPANY INC	Construction Services	Fee & Expenses	107, 108	2,530,376
324	3031 W GRAND BLVD, SUITE 624				
325	DETROIT, MI 48202-3008				
326	DETECTENT INC	Consulting Services	Fee & Expenses	903	270,000
327	120 W GRAND AVE, SUITE 104				
328	ESCONDIDO, CA 92025				
329	DETROIT MEDIA PARTNERSHIP	Professional Services	Fee & Expenses	921, 928	34,339
330	615 W LAFAYETTE BLVD				
331	DETROIT, MI 48226				
332	DIAMOND POWER INT'L INC	Professional Services	Fee & Expenses	107, 108, 154, 512	123,164
333	2600 E MAIN, PO BOX 415				
334	LANCASTER, OH 43130				
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	DIGITAL INSPECTIONS				
337	804A BUCHANAN AVENUE NW	Professional	Fee &		
338	CORVALLIS, OR 97330	Services	Expenses	107, 108	84,150
339	DIVERSIFIED UG UTILITIES INC	Construction/			
340	2329 EAST RIVERWOOD DR	Engineering	Fee &		
341	TWIN LAKE, MI 49457	Services	Expenses	107, 108, 594, 903	162,977
342	DJI & ASSOCIATES				
343	2324 BROOKLYN ROAD	Engineering	Fee &		
344	JACKSON, MI 49203	Services	Expenses	107, 108, 832, 935	1,114,280
345	DNV GLOBAL ENERGY CONCEPTS INC				
346	1809 7TH AVE, SUITE 900	Consulting	Fee &		
347	SEATTLE, WA 98101	Services	Expenses	107, 108	40,000
348	DOBLE ENGINEERING				
349	85 WALNUT STREET	Engineering	Fee &		
350	WATERTOWN, MA 02272	Services	Expenses	184, 416, 592	225,649
351	DOOSAN BABCOCK ENERGY LIMITED				
352	1050 CROWN POINTE PKWY, SUITE 1200	Consulting	Fee &		
353	ATLANTA, GA 30338	Services	Expenses	107, 108, 512	70,490
354	DRISENGA & ASSOCIATES INC	Engineering			
355	455 8TH STREET, SUITE 100	Consulting	Fee &		
356	HOLLAND, MI 49423	Services	Expenses	548	34,872
357	DUKE & DUKE SERVICES INC				
358	25566 PENNSYLVANIA RD	Professional	Fee &		
359	TAYLOR, MI 48180	Services	Expenses	107, 108, 512, 513	493,669
360	DUN & BRADSTREET				
361	PO BOX 75434	Professional	Fee &		
362	CHICAGO, IL 60675	Services	Expenses	146, 908, 921, 923	79,194
363	DYMAX SERVICE, INC	Consulting/			
364	23460 INDUSTRIAL PARK DR	Technical	Fee &		
365	FARMINGTON HILLS, MI 48335-2854	Services	Expenses	107, 108, 512, 513, 553	200,693
366	DYNA STEEL CORPORATION	Engineering/			
367	4334 OLD MILLINGTON RD	Technical/	Fee &		
368	MEMPHIS, TN 38127	Services	Expenses	107, 108	915,604
369	DYONYX LP				
370	1235 N LOOP WEST, SUITE 1220	Professional	Fee &		
371	HOUSTON, TX 77008	Services	Expenses	107, 108	337,657
372	ECOLE POLYTECHNIQUE FEDERALE				
373	1015 LAUSANNE	Engineering	Fee &		
374	LAUSANNE, GENEVA 1015, SWITZERLD	Services	Expenses	107, 108	426,723
375	EDELSON GROUP INC				
376	5721 LEBLANC	Consulting	Fee &		
377	ANN ARBOR, MI 48103	Services	Expenses	921	65,000
378	ELSTER SOLUTIONS	Technical/			
379	208 SOUTH ROGERS LANE	Consulting	Fee &		
380	RALEIGH, NC 27610	Services	Expenses	107, 108	852,672
381	EMERSON PROCESS MANAGEMENT				
382	200 BETA DR	Consulting	Fee &		
383	PITTSBURGH, PA 15238	Services	Expenses	107, 108, 500, 502, 506, 510, 512, 513	4,213,694
384	EMETER CORPORATION				
385	2215 BRIDGEPOINT PKWY	Professional	Fee &		
386	SAN MATEO, CA 94404	Services	Expenses	107, 108	75,825
387	EN ENGINEERING				
388	7135 JANES AVE	Engineering	Fee &		
389	WOODRIDGE, IL 60517	Services	Expenses	107, 108	1,131,164
390	ENDURO PIPELINE SERVICES INC				
391	5002 S. 45TH WEST AVE, PO BOX 3489	Inspection	Fee &		
392	TULSA, OK 74107	Services	Expenses	863	41,093
393	ENERGY MARKET INNOVATIONS				
394	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
395	SEATTLE, WA 98104	Services	Expenses	182	1,157,014
396	ENERGY VENTURES ANALYSIS INC				
397	1901 N MOORE STREET, SUITE 1200	Professional	Fee &		
398	ARLINGTON, VA 22209	Services	Expenses	107, 108, 501	58,750
399	ENERNEX CORPORATION				
400	620 MABRY HOOD RD, SUITE 300	Consulting	Fee &		
401	KNOXVILLE, TN 37932	Services	Expenses	107, 108	556,155
402	ENGER SURVEYING & ENGINEERING	Consulting/			
403	805 N CEDAR RD	Surveying	Fee &		
404	MASON, MI 48854-0087	Services	Expenses	107, 108	104,345
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	ENVIROLOGIC TECHNOLOGIES, INC.	Professional/			
407	2960 INTERSTATE PARKWAY	Consulting	Fee &		
408	KALAMAZOO, MI 49048	Services	Expenses	107, 108, 232, 935	142,784
409	ENVIRONMENTAL CONSULTING & TECH	Technical/			
410	2200 COMMONWEALTH BLVD	Consulting	Fee &		
411	ANN ARBOR, MI 48105	Services	Expenses	107, 108, 182, 512, 537	282,794
412	ENVIRONMENTAL EQUIPMENT SVCS	Technical/			
413	4430 AYLESBURY DR	Engineering	Fee &		
414	KNOXVILLE, TN 37918	Services	Expenses	107, 108, 154, 512	176,890
415	ENVIRONMENTAL SOLUTION PROF. LLC				
416	2322 MARSHWOOD DR	Professional	Fee &		
417	JACKSON, MI 49203	Services	Expenses	107, 108, 856	32,573
418	ENVIRONMENTAL SYSTEMS CORP				
419	200 TECH CENTER DRIVE	Professional	Fee &		
420	KNOXVILLE, TN 37912	Services	Expenses	500, 502, 512	126,920
421	ENVISION TELEPHONY				
422	520 PIKE STREET, SUITE 1600	Professional	Fee &		
423	SEATTLE, WA 98101	Services	Expenses	417	97,877
424	EPRI				
425	PO BOX 10412	Consulting	Fee &		
426	PALO ALTO, CA 94303	Services	Expenses	107, 108, 511, 930	197,500
427	EQUIFAX INFORMATION SERVICES LLC				
428	1550 PEACH STREET NW	Professional	Fee &		
429	ATLANTA, GA 30309	Services	Expenses	107, 108, 146, 417, 909	183,514
430	ERP RESOURCES INC				
431	3864 S CREEK DR	Consulting	Fee &		
432	ROCHESTER, MI 48306	Services	Expenses	107, 108, 146, 921	299,419
433	ESI INTERNATIONAL				
434	P O BOX 3597	Professional	Fee &	107, 108, 184, 500, 501, 502, 506, 510, 539, 546, 588, 901, 903, 921, 935	
435	BOSTON, MA 02241	Services	Expenses		766,225
436	ESRI INC				
437	880 BLUE GENTIAN RD, SUITE 200	Professional	Fee &		
438	ST PAUL, MN 55121	Services	Expenses	165, 506	351,960
439	EVANS PORTENGA				
440	450 MORRIS AVE, SUITE 300	Professional	Fee &		
441	MUSKEGON, MI 49440	Services	Expenses	228	31,880
442	EXPERIAN INC				
443	DEPARTMENT 1971	Professional	Fee &		
444	LOS ANGELES, CA 90088	Services	Expenses	228, 903	90,323
445	EXPONENT INC				
446	PO BOX 200283L	Professional	Fee &		
447	DALLAS, TX 75320-0283	Services	Expenses	228	207,171
448	FIDELITY INVESTMENTS				
449	100 CROSBY PKWY	Professional	Fee &		
450	COVINGTON, KY 41015	Services	Expenses	107, 108, 146, 242, 926	2,486,310
451	FISHNET SECURITY				
452	200 EAST BIG BEAVER ROAD	Professional	Fee &		
453	TROY, MI 48083	Services	Expenses	107, 108, 556, 583, 588	312,257
454	FLAKT WOODS				
455	1701 TERMINAL RD	Technical	Fee &		
456	NILES, MI 49120	Services	Expenses	107, 108	326,554
457	FLOW-CAL INC				
458	2222 BAY AREA BLVD, SUITE 200	Consulting	Fee &		
459	HOUSTON, TX 77058	Services	Expenses	107, 108	45,750
460	FLUKE				
461	1420 75TH ST SW	Technical	Fee &		
462	EVERETT, WA 98203	Services	Expenses	107, 108, 184, 416	32,806
463	FORRESTER RESEARCH INC				
464	400 TECHNOLOGY SQUARE	Technical	Fee &		
465	CAMBRIDGE, MA 02139	Services	Expenses	107, 108	86,408
466	FOSSIL ENERGY RESEARCH CORP				
467	23342 C SOUTH POINTE	Engineering	Fee &		
468	LAGUNA HILLS, CA 92653	Services	Expenses	107, 108, 512	794,078
469	GANNETT CO INC				
470	PO BOX 30318	Professional	Fee &		
471	LANSING, MI 48919	Services	Expenses	928	29,620
472	GAP INTERNATIONAL INC				
473	700 OLD MARPLE RD	Consulting	Fee &		
474	SPRINGFIELD, PA 19064	Services	Expenses	920, 921, 146	177,741
475					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
476	GARTNER INC	Professional Services	Fee & Expenses	107, 108, 935	199,121
477	56 TOP GALLANT RD				
478	STAMFORD, CT 06904				
479	GE CONTROL SOLUTIONS	Engineering Services	Fee & Expenses	107, 108, 154	195,984
480	1800 NELSON RD				
481	LONGMONT, CO 80501				
482	GE INSPECTION TECHNOLOGIES LP	Inspection/ Technical Services	Fee & Expenses	107, 108, 184, 512	69,420
483	721 VISIONS DR				
484	SKANEATELES, NY 13152				
485	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 501, 511, 512, 513	3,010,770
486	3135 FRONT ST				
487	TOLEDO, OH 43605				
488	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 512, 539, 542, 543, 544	1,955,585
489	4055 S SAGINAW				
490	MIDLAND, MI 48640				
491	GL INDUSTRIAL SERVICES USA INC	Technical Services	Fee & Expenses	107, 108	68,285
492	600 BENT CREEK BLVD, SUITE 100				
493	MECHANICSBURG, PA 17050				
494	GLOBAL CONSULTING	Consulting Services	Fee & Expenses	923, 146	35,500
495	32985 HAMILTON CT, SUITE 205				
496	FARMINGTON HILLS, MI 48334				
497	GLOBAL CREDIT SERVICES INC	Professional Services	Fee & Expenses	146, 923	32,500
498	10 EAST 40TH ST, 5TH FLOOR				
499	NEW YORK, NY 10016				
500	GMB ARCHITECTS-ENGINEERS	Engineering/ Consulting Services	Fee & Expenses	107, 108	79,729
501	85 E 8TH STREET, SUITE 200				
502	HOLLAND, MI 49423				
503	GOA SOFTWARE	Professional Services	Fee & Expenses	921, 146	30,000
504	123 N POST OAK LANE, SUITE 405				
505	HOUSTON, TX 77024				
506	GOLF PROJECT MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 184, 513, 543, 585, 878	397,608
507	240 CARNOUSTIE AVE SE				
508	GRAND RAPIDS, MI 49526				
509	GOOGLE INC	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921	37,044
510	1600 AMPITHEATER PKWY				
511	MOUNTAIN VIEW, CA 94043				
512	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	107, 108, 543	285,755
513	123 W FRONT ST				
514	TRAVERSE CITY, MI 49684				
515	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 511, 935	5,973,585
516	5025 40TH AVE				
517	HUDSONVILLE, MI 49426				
518	GRANT MCCARTHEY GROUP	Professional Services	Fee & Expenses	921	212,672
519	201 MISSION ST, SUITE 1350				
520	SAN FRANCISCO, CA 94105				
521	GREAT LAKES BARRIER NETS	Professional Services	Fee & Expenses	511	70,390
522	712 ABBOTT ROAD				
523	EAST LANSING, MI 48823				
524	GREAT LAKES COMPRESSED AIR INC	Consulting/ Inspection Services	Fee & Expenses	154, 184, 512, 514	45,429
525	837 FAIRFIELD AVE NW				
526	GRAND RAPIDS, MI 49504				
527	GREAT LAKES ENVIRONMENTAL CNTR	Consulting Services	Fee & Expenses	537	39,157
528	739 HASTINGS ST				
529	TRAVERSE CITY, MI 49686				
530	GRID NET INC	Technical/ Consulting Services	Fee & Expenses	107, 108	33,651
531	340 BRANNAN ST, SUITE 501				
532	SAN FRANCISCO, CA 94107				
533	GROUPE CDHI LTD	Consulting Services	Fee & Expenses	107, 108, 921	78,687
534	1146 STITTSVILLE MAIN ST				
535	STITTSVILLE, ON K2S 0C3, CANADA				
536	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	Various	1,768,347
537	376 ROBBINS DR				
538	TROY, MI 48083				
539	H ROSEN USA INC	Inspection Services	Fee & Expenses	863	450,390
540	14120 INTERDRIVE E				
541	HOUSTON, TX 77032				
542	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 154	6,004,999
543	58 EAST MAIN STREET				
544	SOMERVILLE, NJ 08876				
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	HARRIS CORPORATION				
547	221 JEFFERSON RIDGE PARKWAY	Technical	Fee &	107, 108, 146, 416, 500,	
548	LYNCHBURG, VA 24501	Services	Expenses	588	2,147,127
549	HASSELBRING CLARK				
550	5858 S AURELIUS RD	Professional	Fee &	107, 108, 588, 589, 880,	
551	LANSING, MI 48911-4113	Services	Expenses	921	45,416
552	HDR/CUMMINS & BARNARD INC				
553	5405 DATA COURT, SUITE 100	Consulting	Fee &		
554	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 228, 537	3,133,799
555	HEATH CONSULTANTS INC				
556	9030 MONROE RD	Technical	Fee &		
557	HOUSTON, TX 77061	Services	Expenses	107, 108, 184, 863, 814	193,099
558	HELVEY & ASSOCIATES INC				
559	1029 E CENTER ST	Collection	Fee &		
560	WARSAW, IN 46580	Services	Expenses	903	398,620
561	HENKELS & MC COY INC	Engineering/			
562	1106 O'ROURKE BLVD	Construction	Fee &		
563	GAYLORD, MI 49735	Services	Expenses	107, 108, 817	761,789
564	HERMOSA BEACH CONSULTING GRP				
565	PO BOX 326	Consulting	Fee &		
566	HERMOSA BEACH, CA 90254	Services	Expenses	107, 108	987,566
567	HEWITT ASSOCIATES				
568	PO BOX 95135	Actuarial	Fee &		
569	CHICAGO, IL 60694-5135	Services	Expenses	146, 546, 921, 926	629,952
570	HEWLETT-PACKARD CO				
571	8000 FOOTHILLS BLVD	Consulting	Fee &	107, 108, 165, 500, 506,	
572	ROSEVILLE, CA 95747	Services	Expenses	506, 535, 556, 580, 851,	2,462,133
573	HEYL & PATTERSON INC	Inspection/			
574	2000 CLIFFMINE RD, STE 300	Technical	Fee &		
575	PITTSBURGH, PA 15275-1008	Services	Expenses	154, 163, 512	96,376
576	HOELTER RESEARCH				
577	26773 GREENVILLE	Consulting	Fee &		
578	PERRYSBURG, OH 43551	Services	Expenses	588, 921, 930	175,637
579	HOLLAND COST & SCHEDULING OF NC				
580	17923 SNUG HARBOR RD	Consulting	Fee &		
581	CHARLOTTE, NC 28278	Services	Expenses	107, 108, 879	240,141
582	HOLLAND ENGINEERING INC				
583	220 HOOVER BLVD, SUITE 2	Engineering	Fee &		
584	HOLLAND, MI 49423-3766	Services	Expenses	107, 108, 856, 863	472,994
585	HONIGMAN MILLER SCHWARTZ & COHN				
586	2290 FIRST NATIONAL BLDG	Professional	Fee &		
587	DETROIT, MI 48226	Services	Expenses	146, 921	331,183
588	HUNTON & WILLIAMS				
589	951 EAST BYRD STREET	Professional	Fee &	107, 108, 506, 539, 588,	
590	RICHMOND, VA 23219-4074	Services	Expenses	818, 880, 923, 935	300,096
591	HUSCH BLACKWELL SANDERS LLP				
592	190 CARONDELET PLAZA, SUITE 600	Legal	Fee &		
593	ST LOUIS, MO 63105-3441	Services	Expenses	923, 928	47,639
594	HYDRO TECH INC				
595	677 MACDONALD AVE, UNIT 210	Engineering	Fee &		
596	SAULT STE MARIE, ON P6B 1J4, CN	Services	Expenses	107, 108	25,149
597	HYDROAIRE INC				
598	1126 W 40TH ST	Consulting	Fee &		
599	CHICAGO, IL 60609-2505	Services	Expenses	512	54,194
600	IBM CORPORATION				
601	12902 FEDERAL SYSTEM PARK DR	Professional	Fee &		
602	FAIRFAX, VA 22033	Services	Expenses	107, 108, 165	2,691,899
603	IDS SCHEER AMERICAS INC				
604	1055 WESTLAKES DR, SUITE 100	Consulting	Fee &		
605	BERWYN, PA 19312	Services	Expenses	921	112,365
606	IHS GLOBAL/IHS CERA INC				
607	15 INVERNESS WAY EAST A111D	Consulting	Fee &	107, 108, 184, 500, 502,	
608	ENGLEWOOD, CO 80112	Services	Expenses	506, 539, 588, 818, 880	131,814
609	IMPACT BUSINESS GROUP INC				
610	4150 E BELTLINE NE, SUITE 1	Consulting	Fee &		
611	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108, 921	46,885
612	INDUSTRIAL DEFENDER				
613	21312 30TH DR SE, SUITE 102	Consulting	Fee &		
614	BOTHELL, WA 98021	Services	Expenses	107, 108, 154	43,144
615					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
616	INFO USA				
617	5711 S 86TH CIRCLE	Professional	Fee &		
618	OMAHA, NE 68127	Services	Expenses	182, 921	32,477
619	INGERSOLL-RAND COMPANY	Technical/			
620	13551 MERRIMAN ROAD	Consulting	Fee &	107, 108, 154, 184, 501,	
621	LIVONIA, MI 48150	Services	Expenses	506, 512, 592	295,756
622	INGUARDIANS INC				
623	5505 CONNECTICUT AVE NW #313	Consulting	Fee &		
624	WASHINGTON, DC 20015	Services	Expenses	107, 108, 184	1,152,594
625	INNOVATIVE LEARNING GROUP				
626	514 EAST FOURTH ST	Professional	Fee &		
627	ROYAL OAK, MI 48067	Services	Expenses	107, 108	171,293
628	INSIGHT				
629	6820 S HARL AVE	Professional	Fee &		
630	TEMPE, AZ 85283	Services	Expenses	Various	361,191
631	INSULATOR MAINTENANCE COMPANY				
632	PO BOX 478	Professional	Fee &		
633	TOWNSEND, DE 19734	Services	Expenses	592	27,061
634	INTEGRITY INTERACTIVE CORP				
635	51 SAWYER RD, SUITE 501	Professional	Fee &		
636	WALTHAM, MA 02453	Services	Expenses	923, 146	248,784
637	INTERNATIONAL COOLING TOWER	Inspection/			
638	3310 93RD STREET	Maintenance	Fee &		
639	EDMONTON, AB T6N 1G7 CANADA	Services	Expenses	107, 108, 513	461,980
640	ISIS PAPHYRUS AMERICA INC				
641	301 BANK STREET	Consulting	Fee &		
642	SOUTHLAKE, TX 76092	Services	Expenses	107, 108, 165	219,145
643	ISS CORPORATE SERVICES				
644	PO BOX 417095	Professional	Fee &		
645	BOSTON, MA 02241-7095	Services	Expenses	923, 146	33,500
646	ITAPSYS SOFTWARE SOLUTIONS INC				
647	40 DICKENS ROAD	Consulting	Fee &		
648	SPRING ARBOR, MI 49283	Services	Expenses	107, 108, 146, 182, 921	395,770
649	ITRON				
650	2111 N MOLTER RD	Professional	Fee &		
651	LIBERTY LAKE, WA 99019	Services	Expenses	107, 108, 182, 556, 878	106,927
652	J T PACKARD	Inspection/			
653	275 INVESTMENT CT	Technical	Fee &		
654	VERONA, WI 53593	Services	Expenses	107, 108, 163, 935	93,429
655	J&B SOFTWARE INC				
656	510 TOWNSHIP LINE RD, SUITE 100	Professional	Fee &		
657	BLUE BELL, PA 19422	Services	Expenses	107, 108, 903	360,683
658	JACOBS & CLEVENGER				
659	515 N STATE ST, STE 1700	Consulting	Fee &		
660	CHICAGO, IL 60654-4776	Services	Expenses	182, 417, 879, 923	1,282,615
661	JAMES LEFFEL & CO				
662	1978 COMMERCE CIRCLE	Engineering	Fee &		
663	SPRINGFIELD, OH 45504	Services	Expenses	107, 108	169,380
664	JAN X-RAY SERVICES, INC.	Technical/			
665	8500 E. MICHIGAN AVE.	Consulting	Fee &		
666	PARMA, MI 49269	Services	Expenses	184, 921	1,528,645
667	JMW3 LLC				
668	2410 HERONWOOD DRIVE	Consulting	Fee &		
669	BLOOMFIELD, MI 48302	Services	Expenses	146, 921	193,479
670	JOHN P DICKEY				
671	717 OAKRIDGE DR	Legal	Fee &		
672	JACKSON, MI 49203	Services	Expenses	146, 923, 928	28,531
673	JRJ ENERGY SERVICES LLC				
674	7302 NORTHLAND DR	Inspection	Fee &		
675	STANWOOD, MI 49346	Services	Expenses	107, 108	214,229
676	KASCO INC				
677	226 E HUDSON	Construction	Fee &		
678	ROYAL OAK, MI 48067	Services	Expenses	107, 108	517,299
679	KATHLEEN SPILLANE				
680	14277 FAIRWAY DR	Professional	Fee &		
681	CHELSEA, MI 48118	Services	Expenses	146, 923	68,531
682	KELLEY DRYE & WARREN				
683	101 PARK AVE	Professional	Fee &		
684	NEW YORK, NY 10178	Services	Expenses	181, 428	55,004
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	KEMA CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 908, 921	31,152,258
687	ONE BURLINGTON BUSINESS CENTER				
688	BURLINGTON, MA 01803-5177				
689	KLEINSCHMIDT ASSOCIATES PA/PC	Technical/ Consulting Services	Fee & Expenses	107, 108, 537, 539, 543	73,604
690	141 MAIN ST				
691	PITTSFIELD, ME 04967	Legal Services	Fee & Expenses	228	39,940
692	KLUCZYNSKI GIRTZ ZAMLER &				
693	18530 WEST 10 MILE RD				
694	SOUTHFIELD, MI 48075	Professional Services	Fee & Expenses	107, 108	90,523
695	KORN/FERRY INTERNATIONAL				
696	200 PARK AVE, 37TH FLOOR				
697	NEW YORK, NY 10166	Audit Services	Fee & Expenses	107, 108, 146, 184, 500, 556, 588, 903, 923	1,694,712
698	KPMG				
699	DEPT. 0970, PO BOX 120001				
700	DALLAS, TX 75312	Collection Services	Fee & Expenses	903	2,032,059
701	L J ROSS ASSOCIATES INC				
702	6360 JACKSON SUITE G, PO BOX 2022				
703	ANN ARBOR, MI 48106	Professional Services	Fee & Expenses	501, 512	48,670
704	L ROBERT KIMBALL & ASSOCIATES INC				
705	615 WEST HIGHLAND AVENUE				
706	EBENSBURG, PA 15931	Engineering Services	Fee & Expenses	107, 108, 856	280,000
707	LAKE SUPERIOR CONSULTING LLC				
708	130 W SUPERIOR ST, SUITE 614				
709	DULUTH, MN 55802	Consulting Services	Fee & Expenses	107, 108, 921	219,866
710	LANDWORKS INC				
711	2600 S GESSNER, SUITE 420				
712	HOUSTON, TX 77063	Professional Services	Fee & Expenses	417, 879, 903	50,708
713	LANGUAGE LINE SERVICES				
714	1 LOWER RAGSDALE DR				
715	MONTEREY, CA 93940	Professional Services	Fee & Expenses	107, 108, 513	818,359
716	LARKIN ENTERPRISES INC				
717	317 W BROADWAY				
718	LINCOLN, ME 04457	Consulting Services	Fee & Expenses	583, 593, 901, 923, 930	504,567
719	LEAD MARKETING AGENCY INC				
720	2311 E BELTLINE SE				
721	GRAND RAPIDS, MI 49546	Technical Services	Fee & Expenses	107, 108, 184	74,771
722	LOADSPRING SOLUTIONS INC.				
723	15 UNION ST, SUITE 560				
724	LAWRENCE, MA 01840	Inspection/ Testing Services	Fee & Expenses	107, 108, 501, 512	241,334
725	LOCOMOTIVE SPECIALISTS INC				
726	1225 E CEMETERY ROAD				
727	MORRIS, IL 60450	Construction Services	Fee & Expenses	107, 108, 592	220,919
728	LODESTAR CONSTRUCTION INC				
729	333 N PARK ST				
730	GRAND RAPIDS, MI 49544	Legal Services	Fee & Expenses	923	58,897
731	LOOMIS EWERT PARSLEY DAVIS				
732	124 W ALLEGAN STE 700				
733	LANSING, MI 48933	Construction Services	Fee & Expenses	583	184,634
734	M J ELECTRIC INC				
735	200 W FRANK PIPP DRIVE				
736	IRON MOUNTAIN, MI 49801	Consulting Services	Fee & Expenses	107, 108, 513	122,948
737	MAALOUF ENTERPRISES INC				
738	580 LAWDALE CT				
739	HOLLAND, MI 49423	Consulting Services	Fee & Expenses	539, 921	26,950
740	MAC CONSULTING LP				
741	1410 AVENUE K, SUITE 1105B				
742	PLANO, TX 75074	Advertising Services	Fee & Expenses	107, 108	49,573
743	MACDONALD BROADCASTING				
744	PO BOX 286				
745	PETOSKEY, MI 49770	Consulting/ Engineering Services	Fee & Expenses	107, 108, 184, 506, 864, 935	113,105
746	MACMILLAN ASSOCIATES INC				
747	714 E MIDLAND STREET				
748	BAY CITY, MI 48706	Technical Services	Fee & Expenses	107, 108	653,234
749	MADER DAMPER CO				
750	422 COMMERCE DRIVE				
751	EAST LAGRANGE, OH 44050	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
752	MAGNUM SOLVENT INC				
753	470 MAGNUM DR NE				
754	KALKASKA, MI 49646				
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	MANNIK & SMITH GROUP INC				
757	1800 INDIAN WOOD CIRCLE	Inspection	Fee &		
758	MAUMEE, OH 43537	Services	Expenses	537	86,200
759	MARTEC LAND SERVICES INC				
760	3335 S AIRPORT RD W, SUITE 5A	Consulting	Fee &		
761	TRAVERSE CITY, MI 49684	Services	Expenses	184	639,785
762	MARTIN ENGINEERING COMPANY				
763	ONE MARTIN PLACE	Construction	Fee &		
764	NEPONSET, IL 61345	Services	Expenses	107, 108, 512	67,024
765	MATERIALS TESTING CONSULTANTS				
766	693 PLYMOUTH NE	Consulting	Fee &		
767	GRAND RAPIDS, MI 49505	Services	Expenses	107, 108, 511, 543	305,653
768	MATRIX TECHNOLOGIES				
769	1760 INDIAN WOOD CIRCLE	Consulting	Fee &		
770	MAUMEE, OH 43537	Services	Expenses	107, 108, 512, 543	123,301
771	MC ALVEY & ASSOCIATES				
772	120 WEST OTTAWA STREET	Consulting	Fee &		
773	LANSING, MI 48933	Services	Expenses	921	36,000
774	MC DANIEL TECHNICAL SVS INC				
775	2009 N WILLOW AVENUE	Professional	Fee &		
776	BROKEN ARROW, OK 74012	Services	Expenses	107, 108, 856, 857, 863	577,928
777	MECHANICAL CONTROLS & MAINT				
778	6540 DIPLOMAT DRIVE	Technical	Fee &		
779	STERLING HEIGHTS, MI 48314	Services	Expenses	107, 108, 163, 935	66,455
780	MECHANICAL DYNAMICS & ANALYSIS				
781	19 BRITISH AMERICAN BLVD	Professional	Fee &		
782	LATHAM, NY 12110	Services	Expenses	107, 108, 513	1,362,558
783	MERCURY STORAGE				
784	SUITE 205	Professional	Fee &		
785	SOUTHFIELD, MI 48034	Services	Expenses	146, 165,	213,982
786	MERJENT INC				
787	BANKS BLDG, 6151 ST AVE NE, STE 425	Consulting	Fee &		
788	MINNEAPOLIS, MN 55413	Services	Expenses	107, 108	174,082
789	MICHAEL T EDWARDS ATTORNEY				
790	522 W MAIN ST	Legal	Fee &		
791	GAYLORD, MI 49735	Services	Expenses	228	48,199
792	MICHELLE PALLAS INC				
793	4419 REILLY CT	Consulting	Fee &		
794	TROY, MI 48085	Services	Expenses	923, 146	73,500
795	MICH NATURAL FEATURES INVENTORY				
796	MSU - ATTN NANCY TOBEN	Professional	Fee &		
797	EAST LANSING, MI 48224	Services	Expenses	107, 108, 506, 539	68,440
798	MICROSOFT CORPORATION				
799	1000 TOWN CENTER, SUITE 2000	Professional	Fee &		
800	SOUTHFIELD, MI 48075	Services	Expenses	107, 108	58,800
801	MICROSOFT LICENSING GP				
802	C/O BANK OF AMERICA	Professional	Fee &		
803	DALLAS, TX 75202	Services	Expenses	107, 108, 165	1,835,274
804	MIC-USA LLC				
805	8117 JULIAN DR	Engineering	Fee &		
806	WESTERVILLE, OH 43082-8394	Services	Expenses	107, 108	75,000
807	MID-AMERICA DYNAMICS INC				
808	5403 PATTON DR, UNIT 211	Technical	Fee &		
809	LISLE, IL 60532	Services	Expenses	107, 108, 512, 513	130,736
810	MIDWEST FIBER NETWORKS LLC				
811	3701 W BURNHAM ST, STE C	Professional	Fee &		
812	MILWAUKEE, WI 53215	Services	Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	52,680
813	MIDWESTERN AUDIT SERVICES				
814	2766 11 MILE RD, STE 5	Collection	Fee &		
815	BERKLEY, MI 48072-3033	Services	Expenses	903	876,399
816	MILLER & CHEVALIER CHARTERED				
817	655 FIFTEENTH ST NW, SUITE 900	Professional	Fee &		
818	WASHINGTON, DC 20005	Services	Expenses	146, 923	49,749
819	MILLER CANFIELD PADDOCK & STONE				
820	150 WEST JEFFERSON, SUITE 2500	Legal	Fee &		
821	DETROIT, MI 48226	Services	Expenses	107, 108, 228, 923	365,950
822	MINDLEADERS.COM INC				
823	5500 GLENDON COURT, SUITE 200	Professional	Fee &		
824	DUBLIN, OH 43016	Services	Expenses	921	27,000
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	MINERAL LABS INCORPORATED	Professional Services	Fee & Expenses	501	55,017
827	309 PARKWAY DRIVE				
828	SALYERSVILLE, KY 41465				
829	MINNESOTA LIMITED INC	Construction Services	Fee & Expenses	107, 108	17,934,954
830	PO BOX 410				
831	BIG LAKE, MN 55309				
832	MISS DIG SYSTEM	Professional Services	Fee & Expenses	107, 108, 584, 818, 856, 874	402,667
833	3285 LAPEER RD WEST				
834	AUBURN HILLS, MI 48326				
835	MOMAR INC	Maintenance Services	Fee & Expenses	501, 512	559,831
836	1830 ELLSWORTH INDUSTRIAL DR				
837	ATLANTA, GA 30318				
838	MONARCH ELECTRIC APPARATUS SVC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 512, 513, 544	464,977
839	18800 MEGINNITY ST				
840	MELVINDALE, MI 48122				
841	MONARCH WELDING & ENGINEERING	Construction Services	Fee & Expenses	107, 108, 511, 512, 513	185,043
842	23635 MOUND ROAD				
843	WARREN, MI 48091				
844	MOODY INVESTORS SERVICES	Professional Services	Fee & Expenses	146, 923	124,000
845	99 CHURCH STREET				
846	NEW YORK, NY 10007				
847	MORROW & COMPANY	Professional Services	Fee & Expenses	146, 930	135,201
848	145 MASON ST				
849	GREENWICH, CT 06830				
850	MOTION MARKETING & MEDIA	Professional Services	Fee & Expenses	901	28,987
851	614 SEYMOUR AVE				
852	LANSING, MI 48933				
853	MRI CONTRACT STAFFING INC	Technical Services	Fee & Expenses	107, 108	335,569
854	1717 ARCH ST, 36TH FLR				
855	PHILADELPHIA, PA 19103				
856	MUE INC	Construction Services	Fee & Expenses	107, 108, 416, 511, 583, 586, 593, 874, 878, 879, 887, 889, 892, 903, 935	6,092,376
857	2420 AUBURN RD				
858	AUBURN HILLS, MI 48326				
859	MYERS CONTROLLED POWER LLC	Technical Services	Fee & Expenses	163	1,043,262
860	219 E MAPLE ST, SUITE 100/200E				
861	NORTH CANTON, OH 44720				
862	NATIONAL CENTER FOR DISPUTE STTL	Professional Services	Fee & Expenses	923	95,066
863	100 W BIG BEAVER RD, SUITE 200				
864	TROY, MI 48084				
865	NATIONAL ENERGY FOUNDATION	Consulting Services	Fee & Expenses	182, 908	911,885
866	145 S 400 EAST				
867	SALT LAKE CITY, UT 84111				
868	NATURAL RESOURCE TECHNOLOGY	Technical Services	Fee & Expenses	107, 108, 501	43,960
869	23713 W PAUL ROAD				
870	PEWAUKEE, WI 53072				
871	NAVIGANT CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 500	123,578
872	30 S WACKER DR, STE 3550				
873	CHICAGO, IL 60606				
874	NCO FINANCIAL SYSTEMS	Collection Services	Fee & Expenses	903	3,882,690
875	24887 NETWORK PLACE				
876	CHICAGO, IL 60673-1248				
877	NEDERVELD ASSOCIATES SURVEYING	Professional Services	Fee & Expenses	107, 108	44,409
878	217 GRANDVILLE AVE SW, STE 302				
879	GRAND RAPIDS, MI 49503				
880	NELSON TRANE COMPANY	Professional Services	Fee & Expenses	107, 108, 163, 184, 511, 879, 903, 935	84,351
881	5335 HILL 23 DRIVE				
882	FLINT, MI 48507				
883	NEPC, LLC	Consulting Services	Fee & Expenses	146, 926	65,000
884	ONE MAIN ST				
885	CAMBRIDGE, MA 02142				
886	NEPTUNE TECHNOLOGY GROUP	Technical Services	Fee & Expenses	107, 108, 416	87,730
887	1600 ALABAMA HWY				
888	TALLASSEE, AL 36078				
889	NETPIXEL INC	Consulting Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	76,160
890	103 COLLEGE RD E				
891	PRINCETON, NJ 08540				
892	NETSCOUT SYSTEMS	Professional Services	Fee & Expenses	107, 108, 165	405,295
893	310 LITTLETON ROAD				
894	WESTFORD, MA 01886				
895					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
896	NEUNDORFER INCORPORATED	Consulting/ Technical Services	Fee & Expenses	107, 108, 154, 512	61,723
897	4590 HAMANN PARKWAY				
898	WILLOUGHBY, OH 44094				
899	NEW CENTURY ENGR & DESIGN INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 184, 502, 506, 511, 512, 513, 539, 553	120,959
900	3106 VANTAGE POINT DR				
901	MIDLAND, MI 48640				
902	NEW HORIZONS COMPUTER LEARNING	Training Services	Fee & Expenses	Various	101,278
903	2947 EYDE PKWY, STE 210				
904	EAST LANSING, MI 48823				
905	NEWKIRK ELECTRIC ASSOCIATES	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 516, 500, 502, 506, 511, 512, 513, 543, 583, 592	9,556,862
906	1875 ROBERTS ST				
907	MUSKEGON, MI 49442				
908	NICUS SOFTWARE INC	Consulting Services	Fee & Expenses	107, 108	30,035
909	PO BOX 1001				
910	SALEM, VA 24153				
911	NITROSECURITY INC	Professional Services	Fee & Expenses	107, 108	115,869
912	230 COMMERCE WAY, SUITE 325				
913	PORTSMOUTH, NH 03801				
914	NIXON PEABODY LLP	Professional Services	Fee & Expenses	107, 108	45,562
915	401 9TH STREET NW, SUITE 900				
916	WASHINGTON, DC 20004				
917	NO NOX COMPONENTS LLC	Engineering/ Consulting Services	Fee & Expenses	107, 108	673,940
918	2743 OAK LAKE BLVD				
919	MIDLOTHIAN, VA 23112				
920	NORTEL NETWORKS INC	Technical Services	Fee & Expenses	107, 108, 146	234,123
921	TWO TOWN SQUARE, SUITE 450				
922	SOUTHFIELD, MI 48076				
923	NORTHSHORE CONSTRUCTION CO INC	Construction Services	Fee & Expenses	107, 108, 511, 512, 513, 514, 542	237,858
924	1700 LAKESHORE DR				
925	MUSKEGON, MI 49441				
926	NTH CONSULTANTS LTD	Consulting/ Technical Services	Fee & Expenses	107, 108, 146, 923	536,966
927	41780 SIX MILE RD				
928	NORTHVILLE, MI 48168-3459				
929	OAK PARK CHIMNEY CORPORATION	Inspection Services	Fee & Expenses	511	32,870
930	1800 DES PLAINES				
931	FOREST PARK, IL 60130				
932	OCCUPATIONAL ATHLETICS INC	Consulting Services	Fee & Expenses	107, 108, 506, 539, 588, 880, 894	1,618,520
933	4309 LINGLESTOWN RD, STE 20				
934	HARRISBURG, PA 17112				
935	OCE NORTH AMERICA INC	Professional Services	Fee & Expenses	107, 108	110,072
936	5450 N CUMBERLAND AVENUE				
937	CHICAGO, IL 60656				
938	OLIVER WYMAN INC	Professional Services	Fee & Expenses	107, 108	121,498
939	200 CLARENDON STREET, 12TH FLR				
940	BOSTON, MA 02116				
941	OPEN SYSTEMS INTERNATIONAL INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 556	390,860
942	3600 HOLLY LANE NORTH, SUITE 40				
943	MINNEAPOLIS, MN 55447-1286				
944	OPEX CORPORATION	Technical Services	Fee & Expenses	903	108,402
945	305 COMMERCE DRIVE				
946	MOORESTOWN, NJ 08057-4234				
947	ORACLE USA INC	Technical Services	Fee & Expenses	107, 108, 165, 501	363,139
948	4500 PEOPLE SOFT PKWY				
949	PLEASANTON, CA 94588				
950	OSISOFT INC	Professional Services	Fee & Expenses	107, 108	137,000
951	777 DAVIS STREET, SUITE 250				
952	SAN LEANDRO, CA 94577				
953	P LEN STALEY AT LAW PC	Legal Services	Fee & Expenses	228	63,582
954	5147 HAWK HOLLOW DR E				
955	BATH, MI 48808				
956	PAPCO INDUSTRIES INC	Engineering Services	Fee & Expenses	107, 108	437,694
957	245 PEGASUS AVE				
958	NORTHVALE, NJ 07647				
959	PARADIGM AEROSPACE CORP	Professional Services	Fee & Expenses	583, 824, 850, 859	32,530
960	BOX 1117 MT PLEASANT AIRPORT				
961	MOUNT PLEASANT, PA 15666				
962	PATRICK ENERGY SERVICES PC	Engineering Services	Fee & Expenses	107, 108	798,221
963	2325 MOMENTUM PLACE				
964	CHICAGO, IL 60689-5323				
965					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
966	PEERLESS MANUFACTURING CO	Engineering Services	Fee & Expenses	107, 108, 512	118,106
967	14651 N DALLAS PKWY, STE 500				
968	DALLAS, TX 75254				
969	PETROCHEM INSPECTION SERVICE INC	Inspection Services	Fee & Expenses	817, 856, 863, 887	64,000
970	1475 E SAM HOUSTON PKWY S				
971	PASADENA, TX 77503				
972	PHOENIX PARTNERS LLC	Inspection/ Testing Services	Fee & Expenses	146, 512, 513	286,697
973	845 MONROE STREET				
974	CARLTON, MI 48117				
975	PILLSBURY WINTHROP SHAW PITTMAN	Legal Services	Fee & Expenses	181	123,127
976	1540 BROADWAY				
977	NEW YORK, NY 10036				
978	PLATTS	Professional Services	Fee & Expenses	146, 556	48,318
979	PO BOX 848093				
980	DALLAS, TX 75284				
981	POWELL ELECTRIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	94,581
982	8550 MOSLEY DRIVE				
983	HOUSTON, TX 77075				
984	POWELL LAND SURVEYING PC	Surveying Services	Fee & Expenses	184	33,788
985	12256 N SEYMOUR RD				
986	MONTROSE, MI 48457				
987	POWER COSTS INC	Consulting Services	Fee & Expenses	165, 556	779,849
988	3550 W ROBINSON, STE 200				
989	NORMAN, OK 73072				
990	POWER PLAN CONSULTANTS INC	Consulting Services	Fee & Expenses	107, 108, 146, 165, 921	613,363
991	1600 PARKWOOD CIRCLE, STE 600				
992	ATLANTA, GA 30339				
993	POWER PLANT SERVICES	Professional Services	Fee & Expenses	154, 184, 512, 513	159,006
994	3131 SOFFEL AVE				
995	MELROSE PARK, IL 60160				
996	POWER PLUS ENGINEERING INC	Testing Services	Fee & Expenses	416	156,361
997	46575 MAGELLAN DR				
998	NOVI, MI 48377-2452				
999	POWER SYSTEM ENGINEERING INC	Consulting Services	Fee & Expenses	107, 108	57,089
1000	1532 W BROADWAY				
1001	MADISON, WI 53713				
1002	POWER TECHNIQUES INC	Professional Services	Fee & Expenses	107, 108	38,398
1003	23400 MICHIGAN AVE, STE 500				
1004	DEARBORN, MI 48124				
1005	POWERSTEERING SOFTWARE INC	Professional Services	Fee & Expenses	921	34,200
1006	25 FIRST ST				
1007	CAMBRIDGE, MA 02141				
1008	PRACTICAL TRANSITIONS LLC	Consulting Services	Fee & Expenses	107, 108, 921	422,600
1009	52303 EMMONS RD B15				
1010	SOUTH BEND, IN 46637				
1011	PRICE WATERHOUSE COOPER LLP	Consulting Services	Fee & Expenses	146, 242	5,005,735
1012	400 RENAISSANCE CENTER				
1013	DETROIT, MI 48243				
1014	PROFESSIONAL COMMUNICATIONS	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 416, 500, 501, 506, 511, 512, 556, 588, 903, 921	332,413
1015	1410 WEST GANSON, PO BOX 293				
1016	JACKSON, MI 49202				
1017	PROJECT MANAGEMENT SOLUTIONS	Consulting Services	Fee & Expenses	107, 108	372,721
1018	1788 WILMINGTON PIKE				
1019	GLENN MILLS, PA 19342				
1020	PROSCI INC	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 500, 556, 588, 903, 908, 921, 930	162,220
1021	1367 S GARFIELD AVE				
1022	LOVELAND, CO 80537				
1023	PROTIVITI INC	Professional Services	Fee & Expenses	146, 921	41,916
1024	711 LOUISIANA STREET				
1025	HOUSTON, TX 77002				
1026	PROTO6 LLC	Professional Services	Fee & Expenses	107, 108	90,118
1027	2175 CLOVERDALE DR				
1028	COLORADO SPRINGS, CO 80920				
1029	PTERRA LLC	Consulting Services	Fee & Expenses	107, 108	54,715
1030	4 AUTOMATION LN, SUITE 250				
1031	ALBANY, NY 12205-1619				
1032	PUMFORD CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 506, 511, 512, 513, 935	1,540,443
1033	1674 CHAMPAGNE DR N				
1034	SAGINAW, MI 48604-9202				
1035					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1036	QUALITY ENVIRONMENTAL CONTAINERS				
1037	PO BOX 1160	Professional	Fee &		
1038	BEAVER, WV 25813	Services	Expenses	184, 416, 930	35,250
1039	QUEST SOFTWARE				
1040	5 POLARIS WAY	Professional	Fee &		
1041	ALISO VIEJO, CA 92656	Services	Expenses	107, 108	191,187
1042	R-3 RECRUITMENT LLC				
1043	1972 WOODBINE DR	Consulting	Fee &		
1044	CANTON, MI 48188	Services	Expenses	556	116,545
1045	RICHMOND ENGINEERING WORKS LLC				
1046	1204 PARKWAY VIEW DR	Construction	Fee &		
1047	PITTSBURGH, PA 15205	Services	Expenses	107, 108	146,300
1048	RIGHT NOW TECHNOLOGIES				
1049	77 DISCOVERY DRIVE	Professional	Fee &		
1050	BOZEMAN, MT 49718	Services	Expenses	417	44,900
1051	RINE CONSULTING LLC				
1052	1019 LICKING CREEK RD	Consulting	Fee &		
1053	BIG COVE TANNERY, PA 17212	Services	Expenses	107, 108, 921	384,052
1054	RIVET SOFTWARE INC				
1055	6501 E BELLEVIEW AVE, STE 240	Professional	Fee &		
1056	ENGLEWOOD, CO 80111	Services	Expenses	923, 146	55,300
1057	RMF NOOTER INC				
1058	915 MATZINGER ROAD	Professional	Fee &		
1059	TOLEDO, OH 43612	Services	Expenses	107, 108, 512, 513	2,043,464
1060	RMT INC				
1061	744 HEARTLAND TRAIL	Professional	Fee &		
1062	MADISON, WI 53717	Services	Expenses	107, 108	238,889
1063	ROCK INTERFACE SYSTEMS				
1064	2708 KINNEY AVENUE NW	Technical	Fee &		
1065	GRAND RAPIDS, MI 49834	Services	Expenses	107, 108, 154, 820, 851, 857, 864	426,951
1066	ROSCOR CORPORATION				
1067	27280 HAGGERTY ROAD, SUITE C2	Consulting	Fee &		
1068	FARMINGTON HILLS, MI 48333	Services	Expenses	107, 108, 146, 921, 930	134,574
1069	ROWE INC				
1070	540 S SAGINAW ST, SUITE 200	Surveying	Fee &		
1071	FLINT, MI 48502	Services	Expenses	107, 108, 506, 935	998,049
1072	RWD TECHNOLOGIES INC				
1073	5521 RESEARCH PARK DR	Consulting	Fee &		
1074	BALTIMORE, MD 21228	Services	Expenses	107, 108	54,444
1075	SAP AMERICA				
1076	3999 WEST CHESTER PIKE	Professional	Fee &		
1077	NEWTOWN SQUARE, PA 19073	Services	Expenses	107, 108, 146, 165, 903, 921	7,926,289
1078	SAS INSTITUTE				
1079	SAS CAMPUS DRIVE	Professional	Fee &		
1080	CARY, NC 27513	Services	Expenses	107, 108, 146, 851, 921	53,810
1081	SCHULTZ INC				
1082	PO BOX 27607	Construction	Fee &		
1083	LANSING, MI 48909	Services	Expenses	107, 108, 583, 585, 864, 935	95,919
1084	SCR TECH LLC				
1085	11707 STEELE CREEK RD	Professional	Fee &		
1086	CHARLOTTE, NC 28273	Services	Expenses	107, 108	2,110,228
1087	SECURE BANKING SOLUTIONS LLC				
1088	3245 MAIN ST, STE 235-210	Professional	Fee &		
1089	FRISCO, TX 75034	Services	Expenses	107, 108, 146, 184, 580, 903, 921	64,329
1090	SHELTON NETWORK SERVICES LLC	Technical/			
1091	8614 OAKSIDE STREET	Consulting	Fee &		
1092	PORTAGE, MI 49002	Services	Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880	54,945
1093	SHERIDAN SURVEYING COMPANY				
1094	910 FIFTH ST	Survey	Fee &		
1095	MICHIGAN CENTER, MI 49254	Services	Expenses	107, 108	93,224
1096	SIEMENS ENERGY INC	Technical/			
1097	601 OAKMONT LN SUITE 180	Engineering	Fee &		
1098	WESTMONT, IL 60559	Services	Expenses	107, 108, 146, 154, 513, 588	1,257,418
1099	SIGMA TECHNOLOGIES				
1100	27421 HOLIDAY LANE	Consulting	Fee &		
1101	PERRYSBURG, OH 43551	Services	Expenses	107, 108	1,136,650
1102	SIGNATURE CONSULTANTS LLC				
1103	2101 W COMMERCIAL BLVD	Consulting	Fee &		
1104	FT LAUDERDALE, FL 33309	Services	Expenses	107, 108, 146, 586, 921	355,258
1105					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1106	SILVER SPRING NETWORKS				
1107	555 BROADWAY ST	Technical	Fee &		
1108	REDWOOD CITY, CA 94063	Services	Expenses	107, 108	1,236,626
1109	SLOVER & LOFTUS				
1110	1224 17TH ST NW	Professional	Fee &		
1111	WASHINGTON, DC 52094-2046	Services	Expenses	501	33,848
1112	SOFTWARE PURSUITS INC				
1113	1900 S NORFOLK ST	Professional	Fee &		
1114	SAN MATEO, CA 94403-1176	Services	Expenses	107, 108	27,798
1115	SOIL AND MATERIALS ENGINEERS				
1116	43980 PLYMOUTH OAK BLVD	Consulting	Fee &	107, 108, 182, 242, 511,	
1117	PLYMOUTH, MI 48170	Services	Expenses	864, 935	894,139
1118	SONIC E-LEARNING				
1119	250 FERRAND DRIVE, SUITE 301	Professional	Fee &		
1120	TORONTO, ON M3C 3G8, CANADA	Services	Expenses	580, 880	69,320
1121	SOUTH BEND MEDICAL FOUNDATION				
1122	530 N LAFAYETTE BLVD	Professional	Fee &		
1123	SOUTH BEND, IN 46601	Services	Expenses	926	29,126
1124	SOUTHWEST RESEARCH INSTITUTE				
1125	6220 CULEBRA ROAD	Professional	Fee &		
1126	SAN ANTONIO, TX 78228	Services	Expenses	107, 108	72,500
1127	SPACENET INC				
1128	PO BOX 198801	Professional	Fee &		
1129	ATLANTA, GA 30384-8801	Services	Expenses	500, 538, 539, 541	29,943
1130	SPI INNOVATIONS SOLUTIONS PLUS INC				
1131	9364 W FREELAND RD	Technical	Fee &		
1132	FREELAND, MI 48623	Services	Expenses	107, 108, 511, 539, 921	928,583
1133	SPICER GROUP INC	Consulting/			
1134	230 S WASHINGTON AVE	Technical	Fee &		
1135	SAGINAW, MI 48607-1286	Services	Expenses	107, 108	52,273
1136	SQUARE D-SCHNEIDER ELECTRIC				
1137	1960 REASEARCH DRIVE, SUITE 100	Professional	Fee &		
1138	TROY, MI 48038	Services	Expenses	107, 108	114,787
1139	STANTON CATHODIC SURVEY				
1140	6417 SUGAR CREEK DRIVE SOUTH	Surveying	Fee &		
1141	MOBILE, AL 36695	Services	Expenses	856	119,268
1142	STAR CRANE & HOIST CO				
1143	11340 54TH AVENUE	Technical	Fee &	107, 108, 146, 163, 184,	
1144	ALLENDALE, MI 49401	Services	Expenses	506, 514, 538, 542, 545,	
1145	STEPAKA SOLUTIONS LLC			818, 824, 853, 864, 935	609,707
1146	20 WALDEN WAY	Consulting	Fee &		
1147	BOLTON, CT 06043	Services	Expenses	107, 108, 921	701,755
1148	STEVEN I SIMON & ASSOCIATES				
1149	2005 PALMER AVE #105	Consulting	Fee &		
1150	LARCHMONT, NY 10538	Services	Expenses	107, 108	151,751
1151	SUCCESS FACTORS INC				
1152	1500 FASHION ISLAND BLVD	Consulting	Fee &		
1153	SAN MATEO, CA 94404	Services	Expenses	165	194,500
1154	SULLIVAN WARD ASHER & PATTON				
1155	258000 NORTHWESTERN HWY, BOX 22	Legal	Fee &		
1156	SOUTHFIELD, MI 48037	Services	Expenses	228	428,099
1157	SUNGARD AVAILABILITY SVCS LP				
1158	680 E SWEDES FORD ROAD	Professional	Fee &		
1159	WAYNE, PA 19087	Services	Expenses	107, 108	346,186
1160	SUNGARD ENERGY SYSTEMS INC				
1161	601 WALNUT ST, SUITE 1010	Professional	Fee &		
1162	PHILADELPHIA, PA 19106	Services	Expenses	501	86,780
1163	SUNGARD INVESTOR ACCOUNTING				
1164	951 MARINERS ISLAND BLVD, #500	Professional	Fee &		
1165	SAN MATEO, CA 94404	Services	Expenses	923, 146	115,084
1166	SUNTEL SERVICES LLC				
1167	1095 CROOKS RD, STE 100	Technical	Fee &		
1168	TROY, MI 48084	Services	Expenses	107, 108	207,677
1169	SUPERIOR ENVIRONMENTAL CORP				
1170	1128 FRANKLIN ST	Consulting	Fee &		
1171	MARNE, MI 49435	Services	Expenses	107, 108, 921	36,044
1172	SUPERIOR INVESTIGATIVE SERVICES				
1173	1100 CORPORATE OFFICE DRIVE	Professional	Fee &	107, 108, 228, 416, 417,	
1174	MILFORD, MI 48381	Services	Expenses	546, 903, 921	173,434
1175					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1176	SUPERIOR WELL SERVICES INC	Inspection Services	Fee & Expenses	863	144,074
1177	1380 ROUTE 286				
1178	INDIANA, PA 15701				
1179	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 146, 184, 501, 921, 930	89,868
1180	7 WEST SQUARE LAKE ROAD				
1181	BLOOMFIELD HILLS, MI 48302				
1182	TC TECHNOLOGY/TADPOLE CARTESIA	Professional Services	Fee & Expenses	107, 108	83,945
1183	2231 FARADAY AVE, SUITE 140				
1184	CARLSBAD, CA 92008				
1185	TDW PIPELINE SURVEYS	Inspection Services	Fee & Expenses	863	736,108
1186	PO BOX 1286				
1187	TULSA, OK 74101				
1188	TECHSTAFF OF EASTERN MICHIGAN	Consulting Services	Fee & Expenses	556	228,624
1189	2217 PACKARD RD, SUITE 17				
1190	ANN ARBOR, MI 48104				
1191	TELVANT MINER & MINER	Consulting Services	Fee & Expenses	107, 108, 165	382,435
1192	4701 ROYAL VISTA CIRCLE				
1193	FORT COLLINS, CO 80528				
1194	THE BRATTLE GROUP INC	Consulting Services	Fee & Expenses	107, 108, 923	152,311
1195	44 BRATTLE ST				
1196	CAMBRIDGE, MA 02138-3736				
1197	THE DAVID GROUP	Advertising Services	Fee & Expenses	107, 108, 146, 182, 184, 546, 588, 901, 903, 912, 921	33,257
1198	P O BOX 72080				
1199	CLEVELAND, OH 44192				
1200	THE LEARNING CENTER	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 930	33,503
1201	2750 SOUTH STATE STREET				
1202	ANN ARBOR, MI 48104				
1203	THE REHMANN GROUP	Audit Services	Fee & Expenses	923	34,100
1204	675 ROBINSON RD				
1205	JACKSON, MI 49204				
1206	THOMSON FINANCIAL CORP GROUP	Professional Services	Fee & Expenses	92, 146	27,180
1207	195 BROADWAY, 7TH FLOOR				
1208	NEW YORK, NY 10007				
1209	THOMSON REUTERS (HEALTHCARE) INC	Professional Services	Fee & Expenses	107, 108, 143, 146, 923	325,161
1210	777 E EISENHOWER PKY, SUITE 500				
1211	ANN ARBOR, MI 48108				
1212	THYSSENKRUPP ELEVATOR CORP	Engineering Services	Fee & Expenses	107, 108, 506, 511	627,466
1213	35432 INDUSTRIAL RD				
1214	LIVONIA, MI 48150				
1215	TIME MANAGEMENT	Professional Services	Fee & Expenses	107, 108, 583	123,668
1216	PO BOX 411				
1217	MATTAWAN, MI 49071				
1218	TLT-BABCOCK INC	Inspection Services	Fee & Expenses	107, 108, 154	1,066,279
1219	260 SPRINGSIDE DRIVE				
1220	AKRON, OH 44333-2433				
1221	TOM ALLEN ENTERPRISES INC	Professional Services	Fee & Expenses	926	81,900
1222	728 EAST 8TH STREET, SUITE 2				
1223	HOLLAND, MI 49423				
1224	TOSHIBA INTERNATIONAL CORP	Consulting Services	Fee & Expenses	107, 108	2,388,000
1225	8169 SOUTHPARK CIRCLE				
1226	LITTLETON, CO 80120				
1227	TOWERS WATSON DELAWARE INC	Consulting Services	Fee & Expenses	146, 921, 923	246,805
1228	901 N GLEBE RD				
1229	ARLINGTON, VA 22203				
1230	TQS RESEARCH INC	Consulting Services	Fee & Expenses	921	49,875
1231	3600 MANSELL RD, STE 220				
1232	ALPHARETTA, GA 30022				
1233	TRACK STAR INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 184	114,957
1234	8382 SENECA TURNPIKE				
1235	NEW HARTFORD, NY 13413				
1236	TRINOVIS SOFTWARE	Professional Services	Fee & Expenses	107, 108	44,730
1237	1480-1482 CAMBRIDGE ST #2				
1238	CAMBRIDGE, MA 02139-1004				
1239	TSK CONSULTING LLC	Professional Services	Fee & Expenses	107, 108, 163, 184, 548, 552, 818, 935	71,210
1240	2397 ONONDAGA RD				
1241	EATON RAPIDS, MI 48827				
1242	TURBINE MASTER INC	Professional Services	Fee & Expenses	107, 108	34,527
1243	2220 N GRAND AVE				
1244	TAHLEQUAH, OK 74464				
1245					

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1246	UBA FIRE INC	Professional Services	Fee & Expenses	228	37,122
1247	PO BOX 6565				
1248	HARRISBURG, PA 17112				
1249	UC SERVICE CORPORATION	Consulting Services	Fee & Expenses	107, 108	167,787
1250	2100 NORMAN DRIVE WEST				
1251	WAUKEGAN, IL 60085				
1252	UMS GROUP INC	Technical Services	Fee & Expenses	512	105,019
1253	5 SYLVAN WAY, SUITE 120				
1254	PARSIPPANY, NJ 07054				
1255	UNDERWATER CONSTRUCTION CORP	Professional Services	Fee & Expenses	107, 108, 542, 543, 545	1,827,508
1256	110 PLAINS RD				
1257	ESSEX, CT 06426				
1258	UNITED CONVEYOR CORPORATION	Engineering Services	Fee & Expenses	146, 154, 184	652,969
1259	2100 NORMAN DR W				
1260	WAUKEGAN, IL 60085				
1261	UNIVERSAL CABLING SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 146, 163, 184, 500, 506, 511, 512, 513, 586, 588, 903, 921, 935	606,170
1262	PO BOX 150530				
1263	GRAND RAPIDS, MI 49515-0530				
1264	UPRR LLC	Professional Services	Fee & Expenses	131, 146, 253, 921	417,552
1265	450 SEVENTH AVE, SUITE # 1300				
1266	NEW YORK, NY 10123				
1267	URS CORPORATION GREAT LAKES	Consulting Services	Fee & Expenses	107, 108	146,421
1268	3950 SPARKS DR SE				
1269	GRAND RAPIDS, MI 49546				
1270	USIC LOCATING SERVICES INC	Professional Services	Fee & Expenses	107, 108, 165, 584	5,392,912
1271	PO BOX 713359				
1272	CINCINNATI, OH 45271-3359				
1273	VALLEY CITY ENVIRONMENTAL SVCS	Professional Services	Fee & Expenses	107, 108, 163, 182, 184, 500, 502, 505, 538, 542, 543, 556, 583, 592, 880	181,586
1274	1040 MARKET ST SW				
1275	GRAND RAPIDS, MI 49503-4893				
1276	VALVE RECONDITIONING SERVICE	Inspection/ Testing Services	Fee & Expenses	511, 512, 513, 514	193,320
1277	17180 FRANCIS ST				
1278	MELVINDALE, MI 48122				
1279	VENTYX ENERGY LLC	Professional Services	Fee & Expenses	107, 108, 146, 416, 501, 556, 851	769,203
1280	3301 WINDY RIDGE PKWY				
1281	ATLANTA, GA 30339				
1282	VERIZON NETWORK INTEGRATION GRP	Professional Services	Fee & Expenses	165, 417, 921	1,283,750
1283	100 E ROYAL LANE, SUITE 300				
1284	IRVING, TX 75039				
1285	VERIZON SELECT SERVICES INC	Technical/ Maintenance Services	Fee & Expenses	107, 108, 556, 852	1,870,395
1286	ONE TOWNE SQUARE				
1287	SOUTHFIELD, MI 48076				
1288	WARNER NORCROSS & JUDD	Legal Services	Fee & Expenses	228	70,520
1289	900 FIFTH THIRD CENTER				
1290	GRAND RAPIDS, MI 49503				
1291	WASHINGTON TAX GROUP LLC	Professional Services	Fee & Expenses	923, 146	77,000
1292	300 NEW JERSEY AVE NW				
1293	WASHINGTON, DC 20001				
1294	WEATHERFORD INTERNATIONAL INC	Engineering Services	Fee & Expenses	833	201,870
1295	515 POST OAK BLVD				
1296	HOUSTON, TX 77027				
1297	WEST INFORMATION PUBLISHING	Professional Services	Fee & Expenses	146, 228	89,733
1298	PO BOX 6187				
1299	CAROL STREAM, IL 60197				
1300	WHITE PINE LAND CO INC	Consulting Services	Fee & Expenses	184	1,021,863
1301	4110 COPPER RIDGE DR, SUITE 255				
1302	TRAVERSE CITY, MI 49684				
1303	WILLIAM A KIBBE & ASSOC INC	Engineering Services	Fee & Expenses	107, 108, 163, 511	73,369
1304	1475 S WASHINGTON AVE				
1305	SAGINAW, MI 48601				
1306	WILLIAMS & WORKS INC	Consulting/ Survey Services	Fee & Expenses	184	72,687
1307	549 OTTAWA AVENUE NW				
1308	GRAND RAPIDS, MI 49503				
1309	WILMAR ENGINEERING LTD	Engineering Services	Fee & Expenses	107, 108	75,943
1310	8535 KING MEMORIAL RD				
1311	MENTOR, OH 44060-7957				
1312	WINDROCK INC	Professional Services	Fee & Expenses	107, 108, 818, 853, 864	45,850
1313	1832 MIDPARK RD, SUITE 102				
1314	KNOXVILLE, TN 37921				
1315					



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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1316	WOLFGANG GERTKEMPER				
1317	HEDDERICHSTRASS 45	Consulting	Fee &		
1318	FRANKFURT, 06 60594, GERMANY	Services	Expenses	921	26,000
1319	WOOD GROUP HIT SERVICES LP				
1320	8559 E NORTH BELT DR	Inspection	Fee &		
1321	HUMBLE, TX 77396	Services	Expenses	553	37,773
1322	WOOD GROUP POWER OPS WEST INC				
1323	12600 DEERFIELD PKWY, SUITE 315	Management	Fee &		
1324	ALPHARETTA, GA 30004	Services	Expenses	165, 232, 546	11,013,798
1325	WOOD GROUP POWER/PRATT & WHIT	Technical/			
1326	1460 BLUE HILLS AVENUE	Consulting	Fee &		
1327	BLOOMFIELD, CT 06002	Services	Expenses	154, 548, 553	51,703
1328	WORLEY PARSONS OF MICHIGAN INC				
1329	2675 MORGANTOWN RD	Engineering	Fee &		
1330	READING, PA 19607	Services	Expenses	107, 108	11,242,692
1331	WSI CORP				
1332	400 MINUTEMAN RD	Professional	Fee &		
1333	ANDOVER, MA 01810	Services	Expenses	107, 108, 506, 556, 580, 583, 818, 824	41,955
1334	XEROX CORPORATION				
1335	1240 BEECH BAY DR	Maintenance	Fee &		
1336	UNION CITY, MI 49094-8709	Services	Expenses	107, 108, 163, 921	653,960
1337	XTENSIBLE SOLUTIONS INC				
1338	6312 S FIDDLERS GREEN CIRCLE	Consulting	Fee &		
1339	GREENWOOD VILLAGE, CO 80111	Services	Expenses	107, 108	907,926
1340					
1341					
1342					
1343					
1344					
1345					
1346					
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1384					
1385					400,181,266

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES**

- |   |  |
|---|--|
| 1. In column (a) report the name of the associated company.   | declared, etc.).   |
| 2. In column (b) describe the affiliation (percentage ownership, etc. ).  | 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. |
| 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends | 5. In columns (f) and (g) report the amount classified to  |

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs	(1)	
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,582
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	727,648
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	197,289
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	8,692
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,039,384
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	34,669
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	17,606
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)	16,091
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	72,787
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	23,840
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	464,598
14	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	41,180
15	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	
16	EnerBank USA	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	27,885
17	ES Services Company	Consumers Sub, 100%	Professional Svcs		58,621
18	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
19	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs	(1)	
20	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	151,551
21	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	2,710
22	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
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34					
35					
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42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
<b>TOTAL</b>					<b>2,886,133</b>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
non-operating income and the account(s) in which reported.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.						
7. In column (j) report the total.						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419		146	12,929	12,929	Full Cost	1
419	6	146	1,841	3,429	Full Cost	2
419	4,233	146,184	5,416,674	6,148,555	Full Cost	3
419	1,026	146	449,725	648,040	Full Cost	4
419	38	146	11,757	20,487	Full Cost	5
419	7,092	146	5,083,611	6,130,087	Full Cost	6
419	224	146	318,044	352,937	Full Cost	7
419	782	146	400,519	418,907	Full Cost	8
419		146	28,276	28,276	Full Cost	9
419	597	146	303,078	319,766	Full Cost	10
419	2,467	146	1,246,544	1,321,798	Full Cost	11
419	131	146	194,271	218,242	Full Cost	12
419	1,959	146	586,704	1,053,261	Full Cost	13
419	1,169	146	584,184	626,533	Full Cost	14
419		146	25,807	25,807	Full Cost	15
419		146	714,894	742,779	Full Cost	16
419	249	146	74,494	133,364	Full Cost	17
419		146	11,883	11,883	Full Cost	18
419		146	15,492	15,492	Full Cost	19
419	649	146	195,267	347,467	Full Cost	20
419	10	146	2,526	5,246	Full Cost	21
419		146	24,884	24,884	Full Cost	22
						23
						24
						25
						26
						27
						28
						29
						30
						31
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						33
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						44
	20,632		15,703,404	18,610,169		

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) 04/13/11	Year of Report December 31, 2010	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
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	923,930	9,320,343
2			Restricted Stock		
3					
4	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services	920	484
5					
6	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Administrative Services	920	10,735
7					
8	ES Services Company	Consumers Sub, 100%	Engineering Services		
9					
10	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	16,666,980
11					
12	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	19,751,560
13					
14	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	44,436,739
15					
16					
17					
18					
19					
20					
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22					
23					
24					
25					
26					
27					
28					
29					
30					
<b>TOTAL</b>					<b>90,186,841</b>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010				
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)</b>							
<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.	
416	15,028	228	3,614	9,323,957	Full Cost	1	
							2
							3
		228	1,303	1,787	Full Cost	4	
							5
							6
							7
							8
							9
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	15,028		4,917	90,206,786			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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### MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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

NAME OF SYSTEM:

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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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	<b>SOURCES OF ENERGY</b>		18	Net Transmission for other (line 16	0
2	Generation (Excluding Station Use):			minus line 17)	
3	Steam	17,978,177	19	Transmission by others losses	0
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	38,382,254
5	Hydro-Conventional	364,747	21	<b>DISPOSITION OF ENERGY</b>	
6	Hydro-Pumped Storage	870,486	22	Sales to Ultimate Consumers	
7	Other	964,501		(Including Interdepartmental Sales)	33,290,120
8	LESS Energy for Pumping	1,236,959	23	Requirements Sales for Resale	
9	Net Generation (Total of lines 3 thru 8)	18,940,952		(See instruction 4, page 311.)	289,725
10	Purchases	19,441,302	24	Non-Requirements Sales For Resale	
11	Power Exchanges:			(See instruction 4, page 311.)	1,429,008
12	Received		25	Energy furnished without charge	
13	Delivered		26	Energy used by the company (Electric	
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	18,556
15	Transmission for other (Wheeling)		27	Total Energy Losses	3,354,845
16	Received		28	TOTAL (Enter total of lines 22 thru	
17	Delivered		27)	(MUST equal line 20)	38,382,254

### 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	3,244,840	133,753	5548	6	1900
30	February	2,916,759	130,355	5165	9	2000
31	March	3,039,031	184,390	4778	4	2000
32	April	2,736,734	93,479	4522	8	1100
33	May	3,100,261	73,780	6457	26	1600
34	June	3,407,077	205,621	6373	22	1700
35	July	3,954,924	153,133	7635	7	1600
36	August	3,920,233	190,258	7451	31	1600
37	September	2,986,899	186,984	6461	1	1300
38	October	2,879,554	47,207	4711	20	1900
39	November	2,935,024	102,812	5077	30	1900
40	December	3,260,918	72,458	5712	9	1100
41	TOTAL	38,382,254	1,574,230			

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, 2010	
<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)</b>							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Cobb 4-5 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1956			
4	Year last unit was installed	1967		1957			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	669.12		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	623		321			
7	Plant hours connected to load	8759		8688			
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	138		106			
12	Net generation, exclusive of plant use-KWh	4,015,179,000		1,932,550,000			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	85,377,833		32,007,272			
15	Equipments costs	381,204,533		162,370,420			
16	Asset Retirement Costs	-		-			
17	Total cost	468,532,054		194,490,983			
18	Cost per KW of Installed capacity (line 5)	700.2213		622.3711			
19	Production Expenses: Oper., Supv., & Engr.	2,657,435		1,430,533			
20	Fuel	109,128,880		48,622,829			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,169,496		2,487,802			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,072,513		1,732,226			
26	Misc. steam (or nuclear) power expenses	1,459,801		1,189,329			
27	Rents	-		-			
28	Allowances	17,276		9,683			
29	Maintenance Supervision and Engineering	1,291,726		635,534			
30	Maintenance of structures	1,706,231		772,334			
31	Maintenance of boiler (or reactor) plant	6,743,475		4,246,169			
32	Maintenance of electric plant	2,177,287		1,153,524			
33	Maintenance of Misc. steam (or nuclear) plant	582,566		410,867			
34	Total Production Expenses	130,006,686		62,690,830			
35	Expenses per net KWh	0.0324		0.0324			
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	2058285	10041		1049867	195765	
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)	19574372	5838000		18789959	1023000	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	48.005	87.44		55.619	6.663	
41	Avg. cost of fuel per unit burned	51.555	87.44		43.093	6.663	
42	Avg. cost of fuel burned per million Btu	2.634	14.978		2.294	6.513	
43	Avg. cost of fuel burned per KWh net gen.	0.026	0.000		0.023	0.000	
44	Avg. Btu per KWh net generation	10049.000	29.000		10340.000	0.000	



Name of Respondent Consumers Energy Company		This Report Is: (1) [ ] An Original (2) [ X ] A Resubmission		Date of Report (Mo, Da, Yr) 06/15/15		Year of Report December 31, 2010			
<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)</b>									
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 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			
317		521		691		6			
8698		8262		993		7			
0		0		0		8			
325		515		1276		9			
323		515		1276		10			
106		125		67		11			
1,963,877,600		2,809,605,000		99,018,000		12			
474,999		178,947		50,886		13			
28,478,416		54,792,408		36,030,953		14			
135,138,345		500,893,452		256,174,218		15			
-		-		-		16			
164,091,760		555,864,807		292,256,057		17			
475.2013		1,021.8103		208.4194		18			
2,088,374		2,378,391		1,792,694		19			
65,044,187		89,478,757		17,569,711		20			
-		-		-		21			
2,504,477		2,211,831		1,322,028		22			
-		-		-		23			
-		-		-		24			
818,452		2,062,375		1,232,732		25			
1,423,882		1,178,053		1,019,061		26			
-		-		-		27			
9,420		3,584		1,014		28			
1,616,798		1,390,728		1,392,347		29			
533,848		1,383,834		1,023,848		30			
4,501,323		8,653,648		2,345,548		31			
1,137,839		2,110,839		766,691		32			
165,912		134,984		168,974		33			
79,844,512		110,987,024		28,634,648		34			
0.0407		0.0395		0.2892		35			
Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
									37
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		
1171692	14893		1469388	18345	38728	1820726	80727		38
17961243	5880000		19548176	5796000	1025000	1010291	6277174		39
50.798	97.648		52.219	101.543	8.631	7.57	7.969		40
52.428	97.648		56.198	101.543	8.631	7.57	44.145		41
2.919	16.607		2.875	17.52	8.42	7.493	7.033		42
0.031	0.001		0.029	0.001	0.000	0.139	0.036		43
10761.000	0.000		10275.000	0.000	0.000	0.000	23695.000		44

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/15/15		Year of Report December 31, 2010	
<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)</b>							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock 7 & 8 (b)		Plant Name: BCCobb 1-3 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1955		1948			
4	Year last unit was installed	1958		1950			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	312.50		207.00			
6	Net Peak Demand on Plant-MW (60 minutes)	309		0			
7	Plant hours connected to load	8629		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	119		0			
12	Net generation, exclusive of plant use-KWh	1,738,663,400		-			
13	Cost of plant: Land and Land Rights	144,060		-			
14	Structures and Improvements	30,347,522		62,857			
15	Equipments costs	147,788,465		24,925,086			
16	Asset Retirement Costs	-		-			
17	Total cost	178,280,047		24,987,943			
18	Cost per KW of Installed capacity (line 5)	570.4962		120.7147			
19	Production Expenses: Oper., Supv., & Engr.	2,214,424		21,687			
20	Fuel	56,175,267		-			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	1,909,577		294,692			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	1,759,967		236,439			
26	Misc. steam (or nuclear) power expenses	1,151,270		9,374			
27	Rents	-		-			
28	Allowances	9,451		-			
29	Maintenance Supervision and Engineering	1,391,144		9,570			
30	Maintenance of structures	1,314,192		9,593			
31	Maintenance of boiler (or reactor) plant	5,535,488		(9,517)			
32	Maintenance of electric plant	3,125,674		48,625			
33	Maintenance of Misc. steam (or nuclear) plant	425,021		(1,079)			
34	Total Production Expenses	75,011,475		619,384			
35	Expenses per net KWh	0.0431		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	893013	6803	97386			
	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)	19351364	5781762	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	59.1	107.663	10.255			
41	Avg. cost of fuel per unit burned	59.512	107.663	10.255			
42	Avg. cost of fuel burned per million Btu	3.075	18.621	10.255			
43	Avg. cost of fuel burned per KWh net gen.	0.031	0.000	0.001			
44	Avg. Btu per KWh net generation	10018	0.000	0.000			

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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 foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Campbell 3 (Total) (d)	Plant Name: Campbell 3 (CECo) (e)	Plant Name: Zeeland (f)	Line No.
Steam	Steam	Gas Turbine/Steam	1
Conventional	Conventional	Outdoor	2
1980	1980	2001	3
1980	1980	2002	4
916.76	855.43	968.15	5
838	782	876	6
7724	7724	2731	7
0	0	0	8
835	779	935	9
825	770	935	10
146	-	2	11
5,829,657,100	5,419,284,100	955,132,900	12
1,748,580	1,748,580	1,372,614	13
205,292,439	203,823,282	23,505,490	14
842,297,362	850,866,352	329,873,398	15
-	-	-	16
1,049,338,381	1,056,438,214	354,751,502	17
1,144.6162	1,234.9791	366.4220	18
-	2,835,328	710,850	19
-	104,082,856	42,361,746	20
-	-	-	21
-	2,340,137	-	22
-	-	-	23
-	-	-	24
-	1,431,171	52,885	25
-	1,674,033	4,791,780	26
-	-	-	27
-	22,815	550	28
-	1,595,892	49,222	29
-	712,904	290,936	30
-	6,971,972	-	31
-	1,156,926	3,061,940	32
-	307,998	-	33
-	123,132,032	51,319,909	34
0	0.0227	0.0537	35
	Coal	Oil	Gas
	Tons	Barrels	Mcf
	2975879	11125	7949775
	17974986	5838000	1017651
	33.153	89.074	5.322
	33.716	89.074	5.322
	1.876	15.258	5.229
	0.019	0.000	0.044
	9883.000	0.000	8470.000

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<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)</b>							
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)	12		155			
7	Plant hours connected to load	11		83			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	0		92			
10	When limited by condenser water	0		92			
11	Average number of employees	0		6			
12	Net generation, exclusive of plant use-KWh	96,900		444,720			
13	Cost of plant: Land and Land Rights	-		126,315			
14	Structures and Improvements	4,512		322,483			
15	Equipments costs	1,608,844		25,723,515			
16	Asset Retirement Costs	-		-			
17	Total cost	1,613,356		26,172,313			
18	Cost per KW of installed capacity (line 5)	86.7862		117.8561			
19	Production Expenses: Oper., Supv., & Engr.	33,403		33,153			
20	Fuel	7,270		286,781			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	22,282		123,919			
26	Misc. steam (or nuclear) power expenses	21,289		21,300			
27	Rents	-		-			
28	Allowances	-		23			
29	Maintenance Supervision and Engineering	33,153		42,433			
30	Maintenance of structures	1,718		81,526			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	77,762		322,976			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	196,877		912,111			
35	Expenses per net KWh	2.0318		2.0510			
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	1338		34894			
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)	1056801		1008569			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	5.433		8.219			
41	Avg. cost of fuel per unit burned	5.433		8.219			
42	Avg. cost of fuel burned per million Btu	5.141		8.149			
43	Avg. cost of fuel burned per KWh net gen.	0.075		0.645			
44	Avg. Btu per KWh net generation	14592.000		79135.000			

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<b>STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)</b>							
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 foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.			
Plant Name: Whiting (d)		Plant Name: Morrow (e)		Plant Name: Gaylord (f)		Line No.	
Gas Turbine Peaker		Gas Turbine Peaker		Gas Turbine Peaker		1	
Conventional		Conventional		Conventional		2	
1968		1968		1966		3	
1968		1969		1968		4	
18.59		36.00		82.59		5	
12		28		51		6	
8		84		129		7	
0		0		0		8	
0		31		43		9	
0		31		43		10	
0		0		5		11	
35,000		1,491,600		2,288,000		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	
33,153		24,874		26,182		19	
12,038		211,287		624,073		20	
-		-		-		21	
-		-		-		22	
-		-		-		23	
-		-		-		24	
21,506		40,848		101,490		25	
21,289		26,919		26,919		26	
-		-		-		27	
-		-		-		28	
33,232		24,874		24,874		29	
1,727		1,526		28,555		30	
-		-		-		31	
30,338		63,619		139,889		32	
-		-		-		33	
153,283		393,947		971,982		34	
4.3795		0.2641		0.4248		35	
Oil		Gas		Gas		36	
Barrels		Mcf		Mcf		37	
111		25703		29181		38	
6557419		1009649		1000000		39	
108.740		8.22		22.777		40	
108.740		8.22		22.777		41	
16.581		8.142		22.777		42	
0.344		0.142		0.291		43	
20743.000		17398.000		12754.000		44	

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only.				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.			
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants				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.			
3. Indicate by footnote any plant leased or operated as a joint facility.				8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.			
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.				9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.							

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)	20	12
7	Plant hours connected to load	354	6
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	18	16
10	When limited by condenser water	18	16
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	4,970,200	32,000
13	Cost of plant: Land and Land Rights	4,694	-
14	Structures and Improvements	50,816	33,688
15	Equipments costs	2,099,325	1,715,939
16	Asset Retirement Costs	-	-
17	Total cost	2,154,835	1,749,627
18	Cost per KW of installed capacity (line 5)	107.7418	94.1166
19	Production Expenses: Oper., Supv., & Engr.	24,874	24,874
20	Fuel	343,443	7,896
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	40,014	29,555
26	Misc. steam (or nuclear) power expenses	26,919	26,919
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	24,904	24,874
30	Maintenance of structures	1,269	1,471
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	131,176	17,707
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	592,599	133,296
35	Expenses per net KWh	0.1192	4.1655
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	14403	91
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	5840625
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	24.017	86.350
41	Avg. cost of fuel per unit burned	24.017	86.350
42	Avg. cost of fuel burned per million Btu	24.017	14.784
43	Avg. cost of fuel burned per KWh net gen.	0.07	0.246
44	Avg. Btu per KWh net generation	2898.000	16688.000

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<b>FOOTNOTE DATA</b>					
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 \$1,927,531		
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,075,955		
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,160,273		
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$4,056,482		
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$223,251		
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, 2010.		
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,299,123		
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$2,271,118		
402.1	28	b	Expenses from Account 509		
402.3	28	c	Expenses from Account 509		
403.1	28	e	Expenses from Account 509		
403.1	20	f	Zeeland includes ash, fuel handling and other non-fuel clause expenses in the amount of \$55,935		
402-402.3	34	a-f	The expenses for these plants were adjusted to include an allocation of support costs to the plant units.		

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<b>HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)</b>				
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	5,733	8,760	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	18	
10	(b) under the most adverse oper. conditions	4	2	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	79,793,500	39,737,800	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	800,424	2,355,895	
16	Reservoirs, Dams, and Waterways	5,619,646	4,996,259	
17	Equipment costs	7,419,447	2,059,079	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,168,194	9,451,454	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	449.4985	497.4449	
22	Production Expenses:			
23	Operation Supervision and Engineering	65,494	67,381	
24	Water for power	0	0	
25	Hydraulic Expenses	65,201	98,764	
26	Electric Expenses	107,558	136,031	
27	Misc. Hydraulic Power Generation Expenses	47,092	27,396	
28	Rents	0	40,843	
29	Maintenance Supervision and Engineering	39,173	9,524	
30	Maintenance of Structures	27,618	1,282,151	
31	Maintenance of Reservoirs, Dams and Waterways	193,752	44,163	
32	Maintenance of Electric Plant	155,036	30,649	
33	Maintenance of Misc. Hydraulic Plant	13,520	0	
34	Total Production Expenses (Total lines 23 thru 33)	714,444	1,736,902	
35	Expenses per net KWh	0.0090	0.0437	



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<b>HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)</b>			
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
54,546,000			12
			13
4,380			14
675,742			15
4,930,360			16
2,276,939			17
0			18
0			19
7,887,421	0	0	20
392.4090			21
			22
67,493			23
0			24
176,338			25
132,379			26
44,007			27
0			28
40,697			29
42,444			30
38,672			31
14,427			32
78,881			33
635,338	0	0	34
0.0116			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, 2010
<b>FOOTNOTE DATA</b>					
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, 2010
<b>PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)</b>			
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	2,501,063,000	
10	Energy Used for Plumbing-KWh	3,523,622,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(1,022,559,000)	
12	Cost of Plant		
13	Land and Land Rights	4,548,429	
14	Structures and Improvements	39,274,032	
15	Reservoirs, Dams and Waterways	212,892,088	
16	Water Wheels, Turbines, and Generators	91,459,290	
17	Accessory Electric Equipment	16,598,460	
18	Miscellaneous Powerplant Equipment	4,319,000	
19	Roads, Railroads, and Bridges	3,416,146	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	372,507,445	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	188.2301	
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, 2010
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
classified as "Other Power Supply Expenses."		estimated amounts of energy from each station or other source that	
6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.		individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein	
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		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
870,486,000			9
1,236,959,000			10
(366,473,000)	0	0	11
			12
2,290,346			13
18,688,475			14
97,062,950			15
44,896,957			16
7,395,319			17
1,958,411			18
1,544,624			19
			20
173,837,082	0	0	21
172.2865			22
			23
273,885			24
803,438			25
1,364,117			26
657,420			27
333,625			28
(6,258)			29
110,058			30
504,631			31
1,069,290			32
1,055,734			33
1,325,146			34
7,491,086	0	0	35
35,242,541			36
42,733,627	0	0	37
0.0491			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, 2010
<b>FOOTNOTE DATA</b>					
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, 2010.		
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, 2010	
<b>GENERATING PLANT STATISTICS (Small Plants)</b>							
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	6.3	25,204,000	4,533,505	
3	Cooke - FPC #2450	1911	9.00	5.9	22,343,000	3,492,103	
4	Five Channels - FPC #2453	1912	6.00	5.9	22,176,000	3,881,999	
5	Loud - FPC #2449	1913	4.00	5.4	16,073,000	3,305,950	
6	Alcona - FPC #2447	1924	8.00	5.4	22,629,000	3,922,528	
7	Mio - FPC #2448	1916	4.96	3.6	8,939,000	4,155,293	
8	Croton - FPC #2468	1907	8.85	7.4	30,435,000	9,274,945	
9	Rogers - FPC #2451	1906	6.76	7.5	19,109,000	7,609,662	
10	Webber - FPC #2566	1907	4.30	3.1	9,648,000	7,934,506	
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.8	13,484,000	2,123,090	
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, 2010			
<b>GENERATING PLANT STATISTICS (Small Plants) (Continued)</b>						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403.		steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
4. If net peak demand for 60 minutes if not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
503,723	227,939		195,413			1
388,011	212,500		170,261			2
647,000	401,252		349,638			3
526,488	240,488		156,576			4
490,316	294,392		254,415			5
837,761	286,785		332,198			6
1,048,016	544,872		546,324			7
1,125,690	296,993		274,883			8
1,845,234	351,525		347,101			9
832,584	229,443		198,650			10
						11
						12
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/15/15	Year of Report December 31, 2010
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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) 04/13/11		Year of Report December 31, 2010	
<b>GENERATING MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES</b> Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismanteled, 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	Whiting A	Removed from service			18.6	10/14/2010	
2	Weadock A	Removed from service			18.6	10/14/2010	
3	Thetford 1	Removed from service			33.6	10/14/2010	
4	Thetford 2	Removed from service			33.6	10/14/2010	
5	Thetford 5	Removed from service			17.6	10/14/2010	
6	Thetford 6	Removed from service			17.6	10/14/2010	
7	Thetford 7	Removed from service			17.6	10/14/2010	
<b>B. Generating Units Scheduled for or Undergoing Modifications</b>							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Ludington	Plant Upgrade	300	2014	2019		
9	Pumped Storage						
10							
11							
12		Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)					
13							
14							
<b>C. New Generating Plants Scheduled for or Under Construction</b>							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15	Lake Winds	Mason County	Wind	100		2012	
16	Cross Winds	Huron & Tuscola Cou.	Wind	150		2014	
17	Wind Farm	Unknown location	Wind	100		2022	
18							
19							
20							
21							
<b>D. New Units In Existing Plants Scheduled for or Under Construcion</b>							
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							
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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) 04/13/11	Year of Report December 31, 2010				
<b>STEAM ELECTRIC GENERATING PLANTS</b>							
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not</p>							
<b>BOILERS</b> (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
3			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
4	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
5			1-1949 (2)	Gas	950	900	600
6			1-1949 (2)	Gas	950	900	600
7			1-1956	Coal-Pulverized	2,300	1050/1000	1,050
8			1-1957	Coal-Pulverized	2,300	1050/1000	1,050
9	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
10			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
11			1-1975	Crude & Residual & Natural Gas	2,250	955/955	4,625
12			1-1977	Crude, Residual Natural Gas	2,250	955/955	4,625
13	J C Weadock	Essexville	1-1955	Coal-Pulverized	2,300	1050/1000	1,050
14			1-1958	Coal-Pulverized	2,300	1050/1000	1,050
15	J R Whiting	Near Erie	1-1952	Coal-Pulverized	1,650	1000/1000	690
16			1-1952	Coal-Pulverized	1,650	1000/1000	690
17			1-1953	Coal-Pulverized	1,650	1000/1000	850
18	Zeeland	Zeeland	1-2002	Combined Cycle	2,101	1050	660
19	See Note (1) and (2) on Page 413A.1						
20	* Primary system pressure      ** Steam generator output						

Name of Respondent Consumers Energy Company					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010		
<b>STEAM ELECTRIC GENERATING PLANTS (cont'd)</b>												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment						and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.						
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)												
Year In- stalled	TURBINES <i>include both ratings for boiler and turbine generator of dual-rated installations</i>				GENERATORS NAME PLATE Rating in Kw						Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega- Watt	Type (Indicate tandem- compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non- condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)	Hydrogen Pressure  (Designate air cooled generators)		Power Factor	Voltage (in MV)  (If other than 3 phase, 60 cycle indicate other characteristic)		
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0	1,540.2	1
					97.4+	132.5	25.0	45.0	0.85	16.0		2
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		3
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0		4
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4	1,540.2	5
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		6
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		7
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		8
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	1,540.2	9
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		10
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		11
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		12
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0	1,946.30	13
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0		14
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		15
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		16
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4	312.6	17
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		18
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5		19
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0		20
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												21
												22
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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) 04/13/11	Year of Report December 31, 2010
<b>FOOTNOTE DATA</b>					
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. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</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) 04/13/11	Year of Report December 31, 2010				
<b>HYDROELECTRIC GENERATING PLANTS</b>							
<p>1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plant or portion thereof for which the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p>							
Line No.	Name of Plant	Location	Name of Stream	Water Wheels			
				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) 04/13/11		Year of Report December 31, 2010			
<b>HYDROELECTRIC GENERATING PLANTS (Continued)</b>										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Fre- quency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts) (q)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
99'	163.6	14,800	1931	7.5	3	60	10	1		1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	14,800	1931	7.5	3	60	11.52	1	30	3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1		5
62'	120	12,000	1925	7.5	3	60	9.5	1	19	6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20	10
										11
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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) 04/13/11		Year of Report December 31, 2010		
<b>PUMPED STORAGE GENERATING PLANTS</b>								
<p>1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i>.</p> <p>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</p>								
Line No.	Name of Plant	Location	Name of Stream	Water Wheels of Hydraulic Turbines/Pumps (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)				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	363.6' (3)	353'
2					Vert F	1973	363.7'	353'
3					Vert F	1973	363.7'	353'
4					Vert F	1973	363.7'	353'
5					Vert F	1973	363.7'	353'
6					Vert F	1973	363.7'	353'
7					Vert F	1973	363.7'	353'
8								
9								
10								
11								
12	(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.							
13								
14								
15								
16								
17								
18								
19								
20								
21	Operation, maintenance and other expenses of the project are shared by Respondent and Detroit Edison, 51% and 49%, respectively.							
22								
23	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.							
24								
25								
26								
27	(2) All units are reversible pump/turbines.							
28								
29	(3) Gross Static Head pond full with average lake level for 2010 of 578.52'.							
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<b>PUMPED STORAGE GENERATING PLANTS (Continued)</b>									
generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses					and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether				
<b>SEPARATE MOTOR-DRIVEN PUMPS</b>									
RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre- quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
	None								1
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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) 04/13/11		Year of Report December 31, 2010	
<b>PUMPED STORAGE GENERATING PLANTS (Continued)</b>							
lessee is an associated company. contemplated. 6. Designate any plant or equipment, owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are							
Line No.	<b>GENERATORS OR GENERATOR/MOTORS</b> <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)	Fre- quency or d.c.  (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant  (w)	
1	1973	20.0	3	60 Hz	Generator	6	1,978.80
2					329.8 MW		
3					0.85 Power Factor		
4							
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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) 04/13/11		Year of Report December 31, 2010	
<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS</b>							
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant  (a)	Location of Plant  (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>				
			Internal-Combustion or Gas-Turbine  (c)	Year Installed  (d)	Cycle  (e)	Belted or Direct Connected  (f)	
1	Gaylord	Gaylord	Gas-Turbine	1966	Open	Direct Connected	
2			Gas-Turbine	1968	Open	Direct Connected	
3							
4	Campbell	West Olive	Gas-Turbine	1968	Open	Direct Connected	
5							
6	Morrow	Comstock	Gas-Turbine	1968	Open	Direct Connected	
7			Gas-Turbine	1969	Open	Direct Connected	
8							
9	Weadock(a)	Essexville	Gas-Turbine	1968	Open	Direct Connected	
10							
11	Whiting (a)	Near Erie	Gas-Turbine	1968	Open	Direct Connected	
12							
13	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected	
14							
15	Thetford(a)	North of Flint	Gas-Turbine	1970	Open	Direct Connected	
16			Gas-Turbine	1971	Open	Direct Connected	
17							
18	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected	
19							
20							
21							
22	NOTE:						
23	(a) Whiting A, Weadock A and Thetford 1, 2, 5, 6, 7						
24	are Mothballed as of October 14, 2010						
25							
26							
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<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
(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.				rent and how determined. Specify whether lessee is an associated company.				
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual				6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)		
	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
								20
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								26
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<b>TRANSMISSION LINE STATISTICS</b>								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, <i>Nonutility Property</i>.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or</p>				<p>steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state</p>				
Line No.	DESIGNATION		VOLTAGE <small>(Indicate where other than 60 cycle, 3 phase)</small>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <small>(In the case of underground lines, report circuit miles)</small>		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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26								
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29								
30								
31								
32	TOTAL					0	0	0



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**TRANSMISSION LINE STATISTICS (Continued)**

whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

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

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<b>TRANSMISSION LINES ADDED DURING YEAR</b>							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these			
2. Provide separate subheadings for overhead and							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
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<b>TRANSMISSION LINES ADDED DURING YEAR (Continued)</b>								
columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-				note, and costs of Underground Conduit in col. (m) 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
CONDUCTORS			Voltage KV (Operating)  (k)	LINE COST				Line No.
Size  (h)	Specification  (i)	Configuration & Spacing  (j)		Land and Land Rights  (l)	Poles, Towers, and Fixtures  (m)	Conductors and Device  (n)	Total  (o)	
								1
								2
								3
								4
								5
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<b>SUBSTATIONS</b>					
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>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.</p> <p>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).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	138	24.9	
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46	12.47	
3	ACME - ACME TWP	HV Distrib Unattended	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	ALLENDAL - ALLENDAL 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	AMPERSEE - KALAMAZOO	Distrib Unattended	46	8.32	
28	ANGELL - ACME TWP	Distrib Unattended	46	12.47	
29	ANTRIM - ELK RAPIDS TWP	Distrib Unattended	46	12.47	
30	APPLE - EGELSTON TWP	Distrib Unattended	46	12.47	
31	APPLE - EGELSTON TWP	Distrib Unattended	46	8.32	
32	APPLETON - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46	12.47	
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138	12.47	
36	ASHLEY - ELBA TWP	Distrib Unattended	46	8.32	
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46	8.32	
39	ASYLUM - FLINT	Distrib Unattended		13.8	
40	ATHENS - ATHENS 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					1	
12.50	1					2	
50.00	1					3	
12.50	1					4	
6.25	1					5	
12.50	1					6	
13.30	2					7	
						8	
12.50	1					9	
2.00	4					10	
						11	
						12	
						13	
5.00	1					14	
10.00	1					15	
12.50	1					16	
12.50	1					17	
30.00	1					18	
6.25	1					19	
50.00	1					20	
30.00	1					21	
25.00	2					22	
						23	
12.50	1					24	
90.00	2					25	
						26	
12.50	1					27	
2.50	1					28	
6.25	1					29	
12.50	1					30	
6.25	1					31	
12.50	1					32	
4.00	2					33	
						34	
10.00	1					35	
3.13	1					36	
13.30	2					37	
						38	
20.00	1					39	
6.25	1					40	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr) 04/13/11		December 31, 2010
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
41	ATHERTON - BURTON TWP	Distrib Unattended	46	8.32	
42	ATLAS - ATLAS TWP	Distrib Unattended	46	8.32	
43	ATWATER - TEXAS TWP	Distrib Unattended	46	24.9	
44	ATWATER - TEXAS TWP	Distrib Unattended	46	8.32	
45	AU GRES - SIMS TWP	Distrib Unattended	46	12	
46	AU GRES - SIMS TWP	Distrib Unattended	46	12	
47	AUBURN - WILLIAMS TWP	Distrib Unattended	46	8.32	
48	AUGUSTA - ROSS TWP	Distrib Unattended	46	8.32	
49	AUSTIN - PORTAGE TWP	Distrib Unattended	46	8.32	
50	BACKUS - BACKUS TWP	Distrib Unattended	138	24.9	
51	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
52	BAGLEY - BAGLEY TWP	Distrib Unattended	138	24.9	
53	BAILEY - CASNOVIA TWP	Distrib Unattended	46	8.32	
54	BALCOM - READING	Distrib Unattended	46	8.32	
55	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46	8.32	
56	BALLENGER - FLINT	Distrib Unattended	46	8.32	
57	BALLENGER - FLINT	Distrib Unattended	46	8.32	
58	BALZER - ONONDAGA TWP	Distrib Unattended	46	24.9	
59	BARD ROAD - SAGE TWP	HV Distrib Unattended	138	46	4.8
60	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
61	BARNARD - SAGINAW	Distrib Unattended	46	8.32	
62	BARNUM CREEK - NEWTON	Distrib Unattended	138	8.32	
63	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	7.2
64	BARRY - HASTINGS TWP	HV Distrib Unattended	138	46	4.8
65	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	138	46	4.8
66	BASS LAKE - RIVERTON TWP	Distrib Unattended	46	8.32	
67	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138	46	4.8
68	BATES - WHITE WATER TWP	Distrib Unattended	46	12.47	
69	BATH - BATH TWP	Distrib Unattended	46	8.32	
70	BATTEESE - HENRIETTA TWP	Distrib Unattended	46	24.9	
71	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
72	BAUM STREET - SAGINAW	Distrib Unattended	46	8.32	
73	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
74	BAY HARBOR - RESORT TWP	Distrib Unattended	46	12.47	
75	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
76	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138	24.9	
77	BAYBERRY - BYRON TWP	Distrib Unattended	138	12.47	
78	BEADLE - EMMET TWP	Distrib Unattended	46	8.32	
79	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	46	4.8
80	BEALS ROAD - WYOMING 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					41	
12.50	1					42	
						43	
25.00	2					44	
5.00	2					45	
						46	
10.00	1					47	
6.25	1					48	
12.50	1					49	
12.50	1					50	
25.00	2					51	
						52	
2.50	1					53	
2.50	1					54	
6.25	1					55	
22.50	2					56	
						57	
5.00	1					58	
30.00	1					59	
25.00	2					60	
						61	
20.00	1					62	
						63	
87.50	2					64	
40.00	1					65	
3.13	1					66	
40.00	1					67	
12.50	1					68	
6.25	1					69	
12.50	1					70	
12.50	1					71	
6.25	1					72	
12.50	1					73	
6.25	1					74	
60.00	2					75	
						76	
20.00	1					77	
6.25	1					78	
260.00	5					79	
						80	

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) 04/13/11		December 31, 2010
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
81	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
82	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
83	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138	12.47	
84	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46	12.47	
85	BEAVER - BEAVER TWP	Distrib Unattended	46	8.32	
86	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138	46	4.8
87	BEAVERTON - TOBACCO TWP	Distrib Unattended	46	8.32	
88	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
89	BECKER - EGELSTON TWP	Distrib Unattended	138	12.47	
90	BEDFORD - BEDFORD TWP	Distrib Unattended	46	8.32	
91	BEECH NUT - FILLMORE TWP	Distrib Unattended	46	12.47	
92	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
93	BEECHER - MADISON TWP	HV Distrib Unattended	138	46	4.8
94	BEECHER - MADISON TWP	HV Distrib Unattended	46	12.47	
95	BEECHER - MADISON TWP	HV Distrib Unattended	46	8.32	
96	BEERS - GAINES TWP	Distrib Unattended	46	8.32	
97	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138	46	7.2
98	BEHNKE - COLDWATER TWP	Distrib Unattended	46	8.32	
99	BELDING - EUREKA TWP	Distrib Unattended	46	8.32	
100	BELKNAP - OVERISEL TWP	Distrib Unattended	46	8.32	
101	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138	24.9	
102	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46	8.32	
103	BELLAIRE - KEARNEY TWP	Distrib Unattended	46	12.47	
104	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46	5.04	
105	BELSAY - BURTON TWP	Distrib Unattended	46	8.32	
106	BENNETT - MERIDIAN TWP	Distrib Unattended	46	8.32	
107	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138	24.9	
108	BENTHEIM - OVERISEL TWP	Distrib Unattended	46	8.32	
109	BENTHEIM - OVERISEL TWP	Distrib Unattended	46	8.32	
110	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	7.2
111	BEVERIDGE - FLINT	HV Distrib Unattended	138	46	4.8
112	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46	8.32	
113	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
114	BIL MAR - OLIVE TWP	Distrib Unattended	138	8.32	
115	BILLWOOD - WINDSOR TWP	Distrib Unattended	46	8.32	
116	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138	46	4.8
117	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
118	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46	8.32	
119	BISHOP - FLINT	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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
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	
						83	
7.00	1					84	
6.25	1					85	
30.00	1					86	
6.25	1					87	
5.00	1					88	
20.00	1					89	
6.25	1					90	
7.00	1					91	
						92	
						93	
232.50	4					94	
						95	
20.00	1					96	
37.50	1					97	
6.25	1					98	
12.50	1					99	
2.50	1					100	
10.00	1					101	
12.50	1					102	
7.50	1					103	
6.25	1					104	
12.50	1					105	
20.00	1					106	
12.50	1					107	
4.00	2					108	
						109	
						110	
200.00	2					111	
3.13	1					112	
12.50	1					113	
20.00	1					114	
5.00	1					115	
100.00	1					116	
9.40	2					117	
						118	
14.00	1					119	
5.00	2					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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
121	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46	8.32	
122	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	46	7.2
123	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	46	4.8
124	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138	12.47	
125	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	26.19	
126	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138	14.4	
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	13.8
130	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	13.8
131	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138	46	4.8
132	BLINTON - GRAND BLANC TWP	Distrib Unattended	25		
133	BLINTON - GRAND BLANC TWP	Distrib Unattended	25		
134	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
135	BLUE WATER - BINGHAM TWP	Distrib Unattended	138	24.9	
136	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138	8.32	
137	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
138	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
139	BOMAN - FLUSHING TWP	Distrib Unattended	46	8.32	
140	BOON ROAD - HARING TWP	Distrib Unattended	46	8.32	
141	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46	12.47	
142	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46	12.47	
143	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
144	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
145	BOWEN - PARIS TWP	Distrib Unattended	46	12.47	
146	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46	8.32	
147	BOYNE CITY NEW - EVANGELINE TWP	Distrib Unattended	46	12.47	
148	BRADFORD - LEE TWP	Distrib Unattended	46	8.32	
149	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	46	8.32	
150	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46	24.9	
151	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
152	BRETON - PARIS TWP	Distrib Unattended	46	12.47	
153	BRICKER - OTISCO TWP	Distrib Unattended	138	24.9	
154	BRICKYARD - HOLTON TWP	Distrib Unattended	138	46	7.2
155	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
156	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46	8.32	
157	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46	8.32	
158	BRISTOL - SAGINAW	Distrib Unattended	46	8.32	
159	BROADMOOR - PARIS TWP	Distrib Unattended	138	46	4.8
160	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>						
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)	
						121
						122
90.00	3					123
						124
						125
40.00	2					126
160.00	5					127
						128
						129
		1				130
						131
60.00	2					132
						133
10.00	1					134
20.00	1					135
12.50	1					136
87.50	2					137
						138
12.50	1					139
12.50	1					140
25.00	2					141
						142
13.30	2					143
10.00	1					144
						145
3.13	1					146
6.25	1					147
6.25	1					148
6.25	1					149
12.50	1					150
80.00	2					151
						152
14.00	1					153
50.00	1					154
12.80	2					155
						156
12.50	1					157
12.50	1					158
225.00	3					159
						160

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
161	BROADMOOR - PARIS TWP	Distrib Unattended	138	13.8	
162	BROADWAY - FRUITPORT TWP	Distrib Unattended	46	12.47	
163	BROADWAY - FRUITPORT TWP	Distrib Unattended	46	12.47	
164	BROGAN - BALTIMORE TWP	Distrib Unattended	46	8.32	
165	BRONSON - BRONSON	Distrib Unattended	46	8.32	
166	BRONSON - BRONSON	Distrib Unattended	46	8.32	
167	BROOKLYN - NORVELL TWP	Distrib Unattended	46	8.32	
168	BROUGHWELL - RIVES TWP	Distrib Unattended	138	24.9	
169	BRYE ROAD - AMBER TWP	Distrib Unattended	46	24.9	
170	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138	46	7.2
171	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	7.2
172	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138	46	4.8
173	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46	8.32	
174	BURLINGAME - WYOMING TWP	Distrib Unattended	46	13.09	
175	BURLINGAME - WYOMING TWP	Distrib Unattended	46	12.47	
176	BURR OAK - BURR OAK TWP	Distrib Unattended	46	24.9	
177	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
178	BURROWS - SAGINAW	Distrib Unattended	46	8.32	
179	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46	24.9	
180	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138	24.9	
181	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
182	BYRON CENTER - BYRON TWP	Distrib Unattended	46	8.32	
183	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	24.9	
184	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46	8.32	
185	CADMUS - MADISON TWP	Distrib Unattended	46	12.47	
186	CALCIUM - MUSKEGON	Distrib Unattended	46	12.47	
187	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138	12.47	
188	CALHOUN - ALBION	HV Distrib Unattended	138	46	11.5
189	CALKINS - FLINT	Distrib Unattended	46	8.32	
190	CALKINS - FLINT	Distrib Unattended	46	8.32	
191	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
192	CALVIN - PARIS TWP	Distrib Unattended	46	12.47	
193	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
194	CAMDEN - CAMDEN TWP	Distrib Unattended	46	8.32	
195	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138	24.9	
196	CANNON - CANNON TWP	HV Distrib Unattended	138	46	4.8
197	CANNONSBURG - CANNON TWP	Distrib Unattended	46	8.32	
198	CARROLL - BLACKMAN TWP	Distrib Unattended	46	8.32	
199	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	
200	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23	8.32	

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) 04/13/11	December 31, 2010

**SUBSTATIONS (Continued)**

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
25.00	2					161
						162
						163
2.50	1					164
6.20	2					165
3.13						166
12.50	1					167
12.50	1					168
12.50	1					169
100.00	1					170
						171
102.50	3					172
						173
						174
25.00	2					175
6.25	1					176
25.00	2					177
						178
12.50	1					179
12.50	1					180
25.00	2					181
						182
6.25	1					183
20.00	1					184
12.50	1					185
6.25	1					186
20.00	1					187
50.00	1					188
25.00	2					189
						190
40.00	2					191
						192
6.25	1					193
6.25	1					194
12.50	1					195
40.00	1					196
6.25	1					197
12.50	1					198
9.40	2					199
						200

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
201	CARSON CITY - BLOOMER TWP	Distrib Unattended	46	8.32	
202	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46	24.9	
203	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
204	CASCADE - CASCADE TWP	Distrib Unattended	46	8.32	
205	CASCO - CASCO TWP	Distrib Unattended	46	8.32	
206	CASINO - CHIPPEWA TWP	Distrib Unattended	46	8.32	
207	CASS ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
208	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46	24.9	
209	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138	24.9	
210	CELLASTO - MARSHALL TWP	Distrib Unattended	46	24.9	
211	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138	46	4.8
212	CENTER ROAD - BURTON TWP	Distrib Unattended	46	8.32	
213	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46	12.47	
214	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46	24.9	
215	CERESCO - MARSHALL TWP	Distrib Unattended	46	8.32	
216	CERTAINTEED - JACKSON TWP	Distrib Unattended	46	8.32	
217	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46	12.47	
218	CHAPIN - CHAPIN TWP	Distrib Unattended	46	8.32	
219	CHARLOTTE - EATON TWP	Distrib Unattended	46	8.72	
220	CHASE - CHASE TWP	HV Distrib Unattended	138	46	7.2
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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					201	
12.50	1					202	
26.50	2					203	
						204	
6.25	1					205	
12.50	1					206	
20.00	1					207	
6.25	1					208	
20.00	1					209	
7.00	1					210	
40.00	1					211	
12.50	1					212	
6.25	1					213	
12.50	1					214	
3.13	1					215	
6.25	1					216	
20.00	1					217	
3.13	1					218	
20.00	1					219	
50.00	1					220	
12.50	1					221	
12.50	1					222	
3.13	1					223	
12.50	1					224	
3.13	1					225	
6.25	1					226	
12.50	1					227	
3.13	1					228	
40.00	2					229	
						230	
20.00	1					231	
50.00	1					232	
14.00	1					233	
200.00	2					234	
						235	
5.00	1					236	
20.00	1					237	
5.00	1					238	
30.00	1					239	
80.00	1					240	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>SUBSTATIONS (continued)</b>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (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	COOKE DAM - OSCODA TWP	Distrib Unattended	4	2.4	
269	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
270	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
271	COOLEY - KALAMAZOO	Distrib Unattended	46	8.32	
272	COOPER - COOPER TWP	Distrib Unattended	46	8.32	
273	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46	8.32	
274	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138	46	4.8
275	CORUNNA - CALEDONIA TWP	Distrib Unattended	46	8.32	
276	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138	24.9	
277	COURT STREET - BURTON TWP	Distrib Unattended	46	8.32	
278	COWAN LAKE - CANNON TWP	Distrib Unattended	138	24.9	
279	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138	12.47	
280	CRANBROOK - EMMETT TWP	Distrib Unattended	46	24.94	



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					241	
12.50	1					242	
6.25	1					243	
12.00	1					244	
12.50	1					245	
200.00	2					246	
						247	
12.50	1					248	
6.25	1					249	
20.00	1					250	
30.00	1					251	
12.50	1					252	
20.00	1					253	
6.25	1					254	
12.50	1					255	
12.50	1					256	
14.00	2					257	
						258	
6.25	1					259	
6.25	1					260	
12.50	1					261	
12.50	1					262	
10.00	1					263	
1.50	5					264	
						265	
						266	
						267	
						268	
12.50	1					269	
9.40	2					270	
						271	
5.60	1					272	
12.50	1					273	
80.00	1					274	
12.50	1					275	
10.00	1					276	
20.00	1					277	
12.50	1					278	
20.00	1					279	
12.50	1					280	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
281	CRAWFORD - UNION TWP	Distrib Unattended	46	8.32	4.8
282	CROTON - CROTON TWP	HV Distrib Unattended	138	46	
283	CRYSTAL - CRYSTAL TWP	Distrib Unattended	46	8.32	
284	CURTIS - EDENVILLE TWP	Distrib Unattended	46	8.32	
285	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
286	CUTLERVILLE - BYRON TWP	Distrib Unattended	46	12.47	
287	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46	8.32	
288	DAVENPORT - SAGINAW	Distrib Unattended	46	8.32	
289	DAVID - PORTLAND	HV Distrib Unattended	138	46	7.2
290	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
291	DAVISON - DAVISON TWP	Distrib Unattended	46	8.32	
292	DEAN ROAD - TYRONE TWP	Distrib Unattended	25	24.9	
293	DEER LAKE - HAYES TWP	Distrib Unattended	46	8.32	
294	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46	12.47	
295	DEJA - DAY TWP	HV Distrib Unattended	138	46	
296	DELANEY - BURTON TWP	HV Distrib Unattended	138	46	
297	DELHI - LANSING TWP	HV Distrib Unattended	138	46	
298	DELHI - LANSING TWP	HV Distrib Unattended	138	46	4.8
299	DELTON - BARRY TWP	Distrib Unattended	46	8.32	
300	DERBY - STANTON TWP	Distrib Unattended	138	8.32	
301	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
302	DEWEY - WALKER TWP	Distrib Unattended	46	12.47	
303	DEWITT - DEWITT TWP	Distrib Unattended	46	8.32	
304	DEWITT - DEWITT TWP	Distrib Unattended		8.32	
305	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	24.9	
306	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
307	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
308	DIMONDALE - WINDSOR TWP	Distrib Unattended	46	8.32	
309	DIVISION - BYRON TWP	Distrib Unattended	46	12.47	
310	DIXIE - MT MORRIS TWP	Distrib Unattended	46	8.32	
311	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
312	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46	12.47	
313	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46	12.47	
314	DORR CORNERS - DORR TWP	Distrib Unattended	138	8.32	
315	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
316	DORT - GENESEE TWP	HV Distrib Unattended	138	46	4.8
317	DOWLING - HUDSON TWP	HV Distrib Unattended	138	46	4.8
318	DRAKE ROAD - OSHTOMO TWP	Distrib Unattended	138	8.32	
319	DRAKE ROAD - OSHTOMO TWP	Distrib Unattended	138	8.32	
320	DUCK LAKE - CLARENCE 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) 04/13/11	Year of Report December 31, 2010
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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)	
12.50	1					281
40.00	1					282
3.13	1					283
12.50	1					284
25.00	2					285
						286
7.00	1					287
12.50	1					288
50.00	1					289
25.00	2					290
						291
30.00	1					292
5.00	1					293
2.88	1					294
30.00	1					295
100.00	1					296
80.00	2					297
						298
6.25	1					299
12.50	1					300
40.00	2					301
						302
						303
25.00	2					304
12.50	1					305
3.13	1					306
6.25	1					307
12.50	1					308
12.50	1					309
12.50	1					310
25.00	2					311
						312
6.25	1					313
12.50	1					314
200.00	2					315
						316
50.00	1					317
40.00	2					318
						319
3.13	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
321	DUFFIELD - CLAYTON TWP	Distrib Unattended	138	24.9	
322	DUNBAR - MONROE	Distrib Unattended	46	12.47	
323	DUNHAM - FLUSHING TWP	Distrib Unattended	46	8.32	
324	DUQUITE - LINCOLN TWP	Distrib Unattended	138	24.9	
325	DURAND - VERNON TWP	Distrib Unattended	46	8.32	
326	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
327	DUTTON - GAINES TWP	Distrib Unattended	138	12.47	
328	EAST BAY - EAST BAY TWP	Distrib Unattended	46	12.47	
329	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
330	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46	8.32	
331	EAST GRANT - GRANT TWP	Distrib Unattended	46	8.32	
332	EAST JACKSON - LEONI TWP	Distrib Unattended	46	8.32	
333	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46	12.47	
334	EAST LAKE - STRONACH TWP	Distrib Unattended	46	12.47	
335	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
336	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138	24.9	
337	EASTLAWN - MIDLAND TWP	Distrib Unattended	46	8.32	
338	EASTON - EASTON TWP	Distrib Unattended	138	24.9	
339	EASTWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
340	EDDY - SAGINAW	Distrib Unattended	46	8.32	
341	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138	46	4.8
342	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46	2.4	
343	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
344	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46	8.32	
345	EDMORE - HOME TWP	Distrib Unattended	46	12	
346	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46	24.9	
347	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46	24.9	
348	ELLIS - FRUITPORT TWP	Distrib Unattended	138	12.47	
349	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
350	ELLSWORTH - WALKER TWP	Distrib Unattended	46	12.47	
351	ELLSWORTH - WALKER TWP	Distrib Unattended	46	7.2	
352	ELM STREET - EMMET	HV Distrib Unattended	138	46	4.8
353	ELM STREET - EMMET	HV Distrib Unattended	138	8.32	
354	ELM STREET - EMMET	HV Distrib Unattended	46	8.32	
355	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138	46	13.8
356	ELSIE - DUPLAIN TWP	Distrib Unattended	46	8.32	
357	EMERALD - KALAMAZOO	Distrib Unattended	46	8.32	
358	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138	46	4.8
359	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138	24.9	
360	ENSLEY - ENSLEY 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					321	
12.50	1					322	
12.50	1					323	
12.50	1					324	
12.50	1					325	
40.00	2					326	
						327	
12.50	1					328	
12.60	2					329	
						330	
2.50	1					331	
6.25	1					332	
12.50	1					333	
6.25	1					334	
20.00	1					335	
12.50	1					336	
12.50	1					337	
20.00	1					338	
12.50	1					339	
12.50	1					340	
20.00	1					341	
6.65	1					342	
1.60	2					343	
						344	
6.25	1					345	
6.25	1					346	
6.25	1					347	
20.00	1					348	
60.00	3					349	
						350	
						351	
						352	
97.50	3					353	
						354	
50.00	1					355	
6.25	1					356	
12.50	1					357	
40.00	1					358	
12.50	1					359	
6.25	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) 04/13/11	December 31, 2010	
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
361	ERIE - ERIE TWP	Distrib Unattended	46	12.47	
362	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46	8.32	
363	EUREKA - EUREKA TWP	HV Distrib Unattended	138	46	4.8
364	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
365	EVANSTON - EGELSTON TWP	Distrib Unattended	46	12.47	
366	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	
367	FAIRBANKS - WALKER TWP	Distrib Unattended	46	12.47	
368	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
369	FAIRFIELD - MADISON TWP	Distrib Unattended	46	12.47	
370	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138	46	4.8
371	FARRINGTON - CHASE TWP	Distrib Unattended	46	8.32	
372	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	138	46	4.8
373	FENNVILLE - CLYDE TWP	Distrib Unattended	46	8.32	
374	FENTON - FENTON TWP	Distrib Unattended	46	8.32	
375	FERGUSON - SUMMIT TWP	Distrib Unattended	46	8.32	
376	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
377	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46	24.9	
378	FILLMORE - BLENDON TWP	Distrib Unattended	138	12.47	
379	FINDLEY - BUENA VISTA	Distrib Unattended	46	8.32	
380	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46	8.32	
381	FITZNER - EUREKA	Distrib Unattended	25	24.9	
382	FIVE CHANNELS - OSCODA TWP	Gen & HV Distrib Unatt.	46	2.4	
383	FLUSHING - FLUSHING TWP	Distrib Unattended	46	8.32	
384	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	
385	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46	8.32	
386	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	
387	FOOTE DAM - OSCODA TWP	Distrib Unattended	46	4.8	
388	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	
389	FOOTE DAM - OSCODA TWP	Distrib Unattended	8	4.8	
390	FOOTE DAM - OSCODA TWP	Distrib Unattended	4	4.8	
391	FORDYCE - UNION TWP	Distrib Unattended	46	8.32	
392	FOREMAN - VERGENNES TWP	Distrib Unattended	46	8.72	
393	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	
394	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138	24.9	
395	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
396	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
397	FOSTERS - TAYMOUTH TWP	Distrib Unattended	24	8.32	
398	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	13.8	
399	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
400	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46	4.16	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					361	
12.50	1					362	
50.00	1					363	
25.00	2					364	
						365	
40.00	2					366	
						367	
4.00	2					368	
						369	
30.00	1					370	
1.73	1					371	
37.50	1					372	
12.50	1					373	
14.00	1					374	
12.50	1					375	
12.50	1					376	
6.25	1					377	
12.50	1					378	
12.50	1					379	
6.25	1					380	
20.00	1					381	
6.25	1					382	
12.50	1					383	
5.00	2					384	
						385	
						386	
						387	
10.60	5					388	
						389	
						390	
12.50	1					391	
6.25	1					392	
60.00	2					393	
						394	
1.50	3					395	
						396	
						397	
						398	
37.50	3					399	
						400	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			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	46	4.8
403	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	
404	FOUR MILE - WALKER TWP	HV Distrib Unattended	138	12.47	
405	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
406	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46	8.32	
407	FOX FARM - FILER TWP	Distrib Unattended	46	12.47	
408	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.72	
409	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46	8.32	
410	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
411	FRANKFORT - WISE TWP	Distrib Unattended	46	12.47	
412	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46	8.32	
413	FREEPORT - IRVING 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	FREMONT - SHERIDAN TWP	Distrib Unattended	46	8.32	
417	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
418	FRONTIER - RANSOM TWP	Distrib Unattended	46	8.32	
419	FROST - FROST TWP	Distrib Unattended	46	8.32	
420	FRUITPORT - BRUITPORT TWP	Distrib Unattended	46	12.47	
421	FULTON - ADA TWP	Distrib Unattended	46	12.47	
422	FULTON - ADA TWP	Distrib Unattended	46	12.47	
423	GALESBURG - CHARLESTON TWP	Distrib Unattended	46	8.32	
424	GAYLORD GEN STATION - LIVINGSTON TWP	Distrib Unattended	138	46	4.8
425	GEDDES - THOMAS TWP	Distrib Unattended	138	8.32	
426	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46	8.32	
427	GENEVA - WAYLAND TWP	Distrib Unattended	46	8.32	
428	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
429	GERRISH - HIGGINS TWP	Distrib Unattended	46	8.32	
430	GETTY - MUSKEGON	Distrib Unattended	46	12.47	
431	GILKEY CREEK - BURTON TWP	Distrib Unattended	46	8.32	
432	GILSON - RICHLAND TWP	Distrib Unattended	46	24.9	
433	GIRARD - GIRARD TWP	Distrib Unattended	46	8.72	
434	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
435	GLADWIN - GROUT TWP	Distrib Unattended	46	8.32	
436	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138	46	4.8
437	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
438	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46	12.47	
439	GLENDALE - KALAMAZOO	Distrib Unattended	46	8.32	
440	GODFREY - LOWELL 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
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)		
240.00	4					401	
						402	
						403	
						404	
24.50	2					405	
						406	
6.25	1					407	
						408	
25.00	2					409	
11.90	2					410	
						411	
7.00	1					412	
6.25	1					413	
12.60	2					414	
12.50						415	
						416	
3.60	2					417	
						418	
2.50	1					419	
6.25	1					420	
26.50	2					421	
						422	
12.50	1					423	
30.00	1					424	
12.50	1					425	
12.50	1					426	
3.13	1					427	
9.40	2					428	
						429	
12.50	1					430	
12.50	1					431	
12.50	1					432	
2.50	1					433	
13.30	2					434	
						435	
37.50	1					436	
13.30	2					437	
						438	
12.50	1					439	
6.25	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
441	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
442	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	
443	GOLDEN - MIDLAND TWP	Distrib Unattended	46	8.32	
444	GOODALE - BEDFORD TWP	Distrib Unattended	46	8.32	
445	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
446	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46	8.32	
447	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46	8.32	
448	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
449	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46	8.32	
450	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46	12.47	
451	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
452	GRANDVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
453	GRANT - ASHLAND TWP	Distrib Unattended	46	8.32	
454	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46	8.32	
455	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
456	GRAYLING - GRAYLING TWP	Distrib Unattended	46	8.32	
457	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
458	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
459	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	46	12	
460	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46	8.32	
461	GREENVILLE - EUREKA TWP	Distrib Unattended	46	8.32	
462	GREENWOOD - HORTON TWP	Distrib Unattended	138	24.9	
463	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
464	GREGORY - UNADILLA TWP	Distrib Unattended	46	8.32	
465	GRODI ROAD - ERIE TWP	Distrib Unattended	138	46	4.8
466	GROUT - GROUT TWP	HV Distrib Unattended	138	46	11.5
467	GROVER - ARCADA TWP	Distrib Unattended	46	8.32	
468	GULL LAKE - ROSS TWP	Distrib Unattended	46	8.32	
469	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	46	8.32	
470	HACKETT - TITABAWASSE TWP	Distrib Unattended	138	8.32	
471	HAGADORN - MERIDIAN TWP	Distrib Unattended	138	8.32	
472	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138	12.47	
473	HALEY ROAD - DOVER TWP	Distrib Unattended	46	12.47	
474	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46	8.32	
475	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	7.2
476	HALSEY - HOLLY TWP	HV Distrib Unattended	138	46	4.8
477	HAMILTON - HEATH TWP	Distrib Unattended	46	8.32	
478	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46	12.47	
479	HANNAH - PARADISE TWP	Distrib Unattended	46	24.9	
480	HANOVER - HANOVER 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					441	
12.50	1					442	
6.25	1					443	
12.50	1					444	
12.50	1					445	
6.25	1					446	
20.00	1					447	
25.00	2					448	
						449	
12.50	1					450	
25.00	2					451	
						452	
6.25	1					453	
6.25	1					454	
13.30	2					455	
						456	
3.00	3					457	
						458	
						459	
12.50	1					460	
12.50	1					461	
12.50	1					462	
6.20	2					463	
						464	
40.00	1					465	
30.00	1					466	
12.50	1					467	
6.25	1					468	
6.25	1					469	
12.50	1					470	
20.00	1					471	
20.00	1					472	
6.25	1					473	
6.25	1					474	
						475	
90.00	2					476	
12.50	1					477	
12.50	1					478	
6.25	1					479	
6.25	1					480	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
481	HANSEN - WYOMING TWP	Distrib Unattended	46	12.47	
482	HARING - BOON TWP	Distrib Unattended	138	8.32	
483	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
484	HARLEM - OLIVE TWP	Distrib Unattended	46	8.32	
485	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	
486	HARPER ROAD - DELHI TWP	Distrib Unattended	46	24.9	
487	HARRIETTA - BOON TWP	Distrib Unattended	46	24.9	
488	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
489	HARRISON - HAYES TWP	Distrib Unattended	46	8.32	
490	HART - HART	Distrib Unattended	46	12.47	
491	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138	24.9	
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	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46	12.47	
496	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
497	HASKELITE - WALKER TWP	Distrib Unattended	46	12.47	
498	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
499	HASTINGS - HASTINGS TWP	Distrib Unattended	46	8.32	
500	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
501	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
502	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138	46	4.8
503	HEMLOCK - RICHLAND TWP	Distrib Unattended	46	8.32	
504	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
505	HEMPHILL - BURTON TWP	HV Distrib Unattended	138	46	7.2
506	HENDERSHOT - MACON TWP	Distrib Unattended	138	12.47	
507	HESPERIA - DENVER TWP	Distrib Unattended	46	8.32	
508	HICKORY - SPRING LAKE TWP	Distrib Unattended	46	12.47	
509	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	4.8
510	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
511	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
512	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138	46	
513	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138	46	7.2
514	HILL ROAD - MUNDY TWP	Distrib Unattended	46	8.32	
515	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138	46	4.8
516	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46	8.32	
517	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
518	HOGSBACK - DELHI TWP	Distrib Unattended	46	8.32	
519	HOLLY - HOLLY TWP	Distrib Unattended	46	8.32	
520	HOLTON - HOLTON 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					481	
20.00	1					482	
11.90	2					483	
						484	
25.00	2					485	
						486	
6.25	1					487	
13.30	2					488	
						489	
1.50	1					490	
12.50	1					491	
37.50	3					492	
12.50						493	
						494	
						495	
22.50	2					496	
						497	
25.00	2					498	
						499	
12.50	1					500	
160.00	2					501	
						502	
10.00	1					503	
200.00	2					504	
						505	
12.50	1					506	
6.25	1					507	
20.00	1					508	
20.00	1					509	
20.10	3					510	
						511	
						512	
100.00	1					513	
20.00	1					514	
37.50	1					515	
12.50	1					516	
25.00	2					517	
						518	
12.50	1					519	
12.50	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
521	HOMER - HOMER TWP	Distrib Unattended	46	8.32	
522	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46	12.47	
523	HONOR - HOMESTEAD TWP	Distrib Unattended	46	12.47	
524	HOPKINS - HOPKINS TWP	Distrib Unattended	46	8.32	
525	HOSPITAL - GARFIELD TWP	Distrib Unattended	46	13.09	
526	HOTCHKISS - MONITOR TWP	Distrib Unattended	138	24.9	
527	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46	24.9	
528	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
529	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46	24.9	
530	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138	24.9	
531	HUBBARDSTON ROAD - LYONS TWP	Single Cust Distr Unatt.	138	24.94	
532	HUDSON - HUDSON TWP	Distrib Unattended	46	8.32	
533	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138	12.47	
534	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138	46	4.8
535	HULL STREET - ALGOMA TWP	Distrib Unattended	138	24.9	
536	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46	8.32	
537	HURON - MONITOR TWP	Distrib Unattended	46	8.32	
538	HYDE PARK - DALTON TWP	Distrib Unattended	46	12.47	
539	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46	24.9	
540	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46	8.32	
541	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
542	INGHAM - BLACKMAN TWP	Distrib Unattended	46	8.32	
543	INTERLOCHEN - GRANT TWP	Distrib Unattended	46	12.47	
544	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
545	IOSCO - OSCODA TWP	HV Distrib Unattended	138	46	4.8
546	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
547	IRISH ROAD - DAVISON TWP	Distrib Unattended	46	24.9	
548	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
549	IRON STREET - BURTON TWP	Distrib Unattended	46	8.32	
550	IRVING - IRVING TWP	Distrib Unattended	46	8.32	
551	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
552	ISABELLA - UNION TWP	Distrib Unattended	46	8.32	
553	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
554	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138	46	4.8
555	ITHACA - NEWARK TWP	Distrib Unattended	46	8.32	
556	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
557	IVANREST - WYOMING TWP	Distrib Unattended	46	12.47	
558	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
559	JACKMAN - BEDFORD TWP	Distrib Unattended	46	12.47	
560	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46	8.32	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					521
12.50	1					522
12.50	1					523
6.25	1					524
20.00	1					525
12.50	1					526
12.50	1					527
6.60	2					528
						529
12.50	1					530
12.50	1					531
12.50	1					532
20.00	1					533
50.00	1					534
12.50	1					535
12.50	1					536
12.50	1					537
12.50	1					538
6.25	1					539
6.25	1					540
10.00	1					541
6.25	1					542
6.13	1					543
60.00	2					544
						545
25.00	2					546
						547
25.00	2					548
						549
0.75	1					550
25.00	2					551
						552
80.00	2					553
						554
12.50	1					555
25.00	2					556
						557
25.00	2					558
						559
22.40	1					560

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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**SUBSTATIONS (continued)**

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
561	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138	12.47	
562	JANES - BUENA VISTA TWP	Distrib Unattended	46	8.32	
563	JASPER - JASPER TWP	Distrib Unattended	46	8.32	
564	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46	12.47	
565	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	46	8.32	
566	JOHNSON - ROBINSON TWP	Distrib Unattended	46	8.32	
567	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46	8.32	
568	JOPPA - LEROY TWP	Distrib Unattended	46	8.32	
569	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
570	JUDD ROAD - BURTON TWP	Distrib Unattended	46	8.32	
571	KALARAMA - PORTAGE TWP	Distrib Unattended	46	8.32	
572	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46	12.47	
573	KALKASKA - KALKASKA TWP	Distrib Unattended	46	12.47	
574	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46	8.32	
575	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46	8.32	
576	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
577	KEARSLEY - GENESEE TWP	Distrib Unattended	46	8.32	
578	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
579	KEATING - MUSKEGON	Distrib Unattended	46	12.47	
580	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
581	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46	12.47	
582	KENDALL - KALAMAZOO	Distrib Unattended	46	8.32	
583	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
584	KENDRICK - CASCADE TWP	Distrib Unattended	138	12.47	
585	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
586	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46	12.47	
587	KENT CITY - TYRONE TWP	Distrib Unattended	46	12.47	
588	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
589	KENTWOOD - PARIS TWP	Distrib Unattended	138	12.47	
590	KIESEL - BANGOR TWP	Distrib Unattended	46	8.32	
591	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
592	KILGORE - PORTAGE TWP	Distrib Unattended	46	8.32	
593	KINDERHOOK - OVID TWP	Distrib Unattended	138	8.32	
594	KINGSLEY - PARADISE TWP	Distrib Unattended	46	8.72	
595	KIPP ROAD - VEVAY TWP	Distrib Unattended	138	24.9	
596	KNAPP - GRAND RAPIDS	Distrib Unattended	46	12.47	
597	KNIGHT - HAMPTON TWP	Distrib Unattended	46	8.32	
598	KNOWLES ROAD - ADAMS TWP	Distrib Unattended	46	0.48	
599	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46	8.32	
600	KOLASSA - BRONSON 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
20.00	1					561	
12.50	1					562	
12.50	1					563	
12.50	1					564	
5.00	1					565	
6.25	1					566	
7.00	1					567	
6.25	1					568	
24.80	2					569	
						570	
12.25	1					571	
2.50	1					572	
10.00	1					573	
1.50	1					574	
12.50	1					575	
12.50	1					576	
6.25	1					577	
25.00	2					578	
						579	
25.00	2					580	
						581	
12.50	1					582	
40.00	2					583	
						584	
32.50	2					585	
						586	
12.50	1					587	
40.00	2					588	
						589	
12.50	1					590	
40.00	2					591	
						592	
12.50	1					593	
6.25	1					594	
30.00	1					595	
20.00	1					596	
12.50	1					597	
0.50	1					598	
12.50	1					599	
12.50	1					600	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)	December 31, 2010	
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
601	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138	12.47	4.8
602	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138	12.47	
603	LABARGE - CALEDONIA TWP	Distrib Unattended	138	8.32	
604	LABARGE - CALEDONIA TWP	Distrib Unattended	46	8.32	
605	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138	46	
606	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	
607	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46	12.47	
608	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46	8.32	
609	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
610	LAKE CITY - REEDER TWP	Distrib Unattended	46	24.9	
611	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46	8.32	4.8
612	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46	24.94	
613	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46	8.32	
614	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46	8.32	
615	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46	12.47	
616	LAMOREAUX - ALPINE TWP	Distrib Unattended	46	12.47	
617	LANDWER - FERRYSBURG TWP	Distrib Unattended	46	12.47	
618	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
619	LARKIN - MIDLAND TWP	Distrib Unattended	46	8.32	
620	LASALLE - LASALLE TWP	Distrib Unattended	46	12.47	
621	LAUNDRA - KOCHVILLE	Distrib Unattended	138	8.72	4.8
622	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	
623	LAWNDALE - SAGINAW	HV Distrib Unattended	138	46	
624	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46	8.32	
625	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138	46	
626	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
627	LEE STREET - WYOMING TWP	Distrib Unattended	46	12.47	
628	LEELANAU - LEELANAU TWP	Distrib Unattended	46	12.47	
629	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
630	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46	12.47	
631	LEHRING - BURNS TWP	Distrib Unattended	46	8.32	4.8
632	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
633	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
634	LEITH STREET - BURTON TWP	Distrib Unattended	46	8.32	
635	LELAND - LELAND TWP	Distrib Unattended	46	12.47	
636	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
637	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
638	LENNON ROAD - FLINT	Distrib Unattended	46	8.32	
639	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	
640	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
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)		
100.00	2	1				601	
						602	
26.50	2					603	
						604	
100.00	1					605	
40.00	2					606	
						607	
10.00	1					608	
26.50	2					609	
						610	
12.50	1					611	
12.50	1					612	
6.25	1					613	
6.25	1					614	
12.50	1					615	
12.50	1					616	
12.50	1					617	
25.00	2					618	
						619	
12.50	1					620	
12.50	1					621	
200.00	2					622	
						623	
6.25	1					624	
30.00	1					625	
25.00	2	626					
		627					
6.25	1	628					
25.00	2	629					
		630					
6.25	1	631					
13.30	2	632					
10.00	1	633					
		634					
6.25	1	635					
37.50	3	636					
		637					
		638					
12.60	2	639					
12.50	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
641	LEONARD - WALKER TWP	Distrib Unattended	46	12.47	4.8
642	LESLIE - LESLIE TWP	Distrib Unattended	46	8.32	
643	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	46	8.32	
644	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
645	LETTS ROAD - LARKIN TWP	Distrib Unattended	138	24.9	
646	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46	8.32	
647	LEVELY - EDENVILLE TWP	Distrib Unattended	46	24.9	
648	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
649	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
650	LINCOLN - GUSTIN TWP	Distrib Unattended	46	12	
651	LINDBERGH - OSHTIMO TWP	HV Distrib Unattended	138	46	4.8
652	LINDEN - FENTON TWP	Distrib Unattended	46	8.32	
653	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46	8.32	
654	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
655	LOGISTIC - OTTAWA TWP	Distrib Unattended	46	12.47	
656	LOMBARD - SHERIDAN TWP	Distrib Unattended	46	8.32	
657	LONG LAKE - FENTON TWP	Distrib Unattended	46	8.32	
658	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138	46	
659	LOOMIS - OLIVE TWP	Distrib Unattended	46	8.32	
660	LOVEJOY - BURNS TWP	Distrib Unattended	138	24.9	
661	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	4.8
662	LOVELL - KALAMAZOO	Distrib Unattended	46	8.72	
663	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
664	LOVELL - KALAMAZOO	Distrib Unattended	46	8.32	
665	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
666	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
667	LYON MANOR - HIGGINS TWP	Distrib Unattended	46	8.32	
668	LYONS - LYONS TWP	Distrib Unattended	46	8.32	
669	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
670	MACATAWA - HOLLAND TWP	Distrib Unattended	46	8.32	
671	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46	24.9	4.8
672	MAGNUS - GRANT TWP	Distrib Unattended	46	8.32	
673	MANCELONA - MANCELONA TWP	Distrib Unattended	46	12.47	
674	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46	8.32	
675	MANISTEE - FILER TWP	Distrib Unattended	46	12.47	
676	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46	8.32	
677	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138	46	
678	MANTON - CEDAR CREEK TWP	Distrib Unattended	46	8.32	
679	MAPLE CITY - KASSON TWP	Distrib Unattended	46	12.47	
680	MAPLE GROVE - 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) 04/13/11	Year of Report December 31, 2010			
<b>SUBSTATIONS (Continued)</b>						
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)	
3.13	1					641
3.13	1					642
25.00	2					643
						644
						645
16.00	1					646
12.50	1					647
10.00	1					648
6.25	1					649
6.25	1					650
100.00	1					651
12.50	1					652
12.50	1					653
3.13	1					654
6.25	1					655
14.00	1					656
12.50	1					657
60.00	1					658
6.25	1					659
12.50	1					660
50.00	4	1				661
		1				662
						663
						664
3.00	3					665
						666
						667
6.25	1					668
12.60	2					669
						670
12.50	1					671
3.13	1					672
5.00	1					673
12.50	1					674
20.00	1					675
6.25	1					676
37.50	1					677
5.60	1					678
6.25	1					679
25.00	2					680

Name of Respondent		This Report Is:	Date of Report		Year of Report	
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission	(Mo, Da, Yr) 04/13/11		December 31, 2010	
SUBSTATIONS (continued)						
Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In Mva)			
			Primary (c)	Secondary (d)	Tertiary (e)	
681	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46	12.47		
682	MARION - MARION TWP	Distrib Unattended	46	13.8		
683	MARKER LAKE - BOSTON TWP	Distrib Unattended	46	8.32		
684	MARKEY - MARKEY TWP	Distrib Unattended	46	8.32		
685	MARNE - WRIGHT TWP	Distrib Unattended	46	12.47		
686	MARQUETTE - EASTON TWP	HV Distrib Unattended	140	48	4.8	
687	MARQUETTE - EASTON TWP	HV Distrib Unattended	138	46	4.8	
688	MARTIN - MARTIN TWP	Distrib Unattended	46	8.32		
689	MASON - VEVAY TWP	Distrib Unattended	46	8.32		
690	MAUMEE - ADRIAN TWP	Distrib Unattended	46	8.32		
691	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32		
692	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32		
693	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46	8.32		
694	MAYNARD - WALKER TWP	Distrib Unattended	46	12.47		
695	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9		
696	MCBAIN - RICHLAND TWP	Distrib Unattended	46	24.9		
697	MCCANDLISH - ATLAS TWP	Distrib Unattended	46	8.32		
698	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47		
699	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47		
700	MCCRACKEN - NORTON TWP	Distrib Unattended	46	12.47		
701	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46	8.32		
702	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46	8.32		
703	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8	
704	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138	46	4.8	
705	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46	8.32		
706	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47		
707	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138	12.47		
708	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8	
709	MECOSTA - GREEN TWP	HV Distrib Unattended	138	46	4.8	
710	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46	12.47		
711	MENDON - NOTTAWA TWP	Distrib Unattended	46	24.9		
712	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32		
713	MENDON - NOTTAWA TWP	Distrib Unattended	46	8.32		
714	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46	8.32		
715	MERRILL - JONESFIELD TWP	Distrib Unattended	46	8.32		
716	MERSON - TROWBRIDGE TWP	Distrib Unattended	46	8.32		
717	MESICK - SPRINGVILLE TWP	Distrib Unattended	46	24.9		
718	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138	12.47		
719	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46	12.47		
720	MICHIGAN CENTER - SUMMIT 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
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)		
2.50	1					681	
12.50	1					682	
10.00	1					683	
6.25	1					684	
						685	
						686	
40.00	2					687	
6.25	1					688	
12.50	1					689	
12.50	1					690	
35.00	3					691	
						692	
						693	
5.00	1					694	
12.60	2					695	
						696	
20.00	1					697	
12.50	1					698	
11.20	2					699	
						700	
5.60	2					701	
						702	
30.00	2					703	
						704	
5.60	1					705	
40.00	2					706	
						707	
100.00	2					708	
						709	
20.00	1					710	
12.50	1					711	
10.00	2					712	
						713	
7.00	1					714	
7.00	1					715	
6.25	1					716	
6.25	1					717	
20.00	1					718	
7.00	1					719	
12.50	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
721	MICOR - SUMMIT TWP	Distrib Unattended	46	8.32	
722	MIDDLETON - FULTON TWP	Distrib Unattended	46	8.32	
723	MIDDLETON - FULTON TWP	Distrib Unattended	46	8.32	
724	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46	8.32	
725	MIDLAND - MIDLAND TWP	Distrib Unattended	46	8.32	
726	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
727	MILBOURNE - FLINT	Distrib Unattended	46	8.32	
728	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138	46	4.8
729	MILHAM - PORTAGE TWP	HV Distrib Unattended	140	46	7.2
730	MILHAM - PORTAGE TWP	HV Distrib Unattended	138	46	4.8
731	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46	24.9	
732	MILLER ROAD - FLINT	Distrib Unattended	46	8.32	
733	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
734	MILLERS POINT - KALAMAZOO	Distrib Unattended	138	8.32	
735	MILTON - BIG RAPIDS TWP	Distrib Unattended	46	12.47	
736	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
737	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138	8.32	
738	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	12	
739	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.32	
740	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2	8.3	
741	MISSION - UNION TWP	Distrib Unattended	46	8.32	
742	MOLINE - DORR TWP	Distrib Unattended	46	8.32	
743	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46	12.47	
744	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	4.8
745	MONITOR - MONITOR TWP	HV Distrib Unattended	138	46	2.4
746	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46	12.47	
747	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
748	MONTROSE - MONTROSE TWP	Distrib Unattended	46	8.32	
749	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
750	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138	46	4.8
751	MORENCI - SENECA TWP	Distrib Unattended	46	12.47	
752	MORGAN - PENNFIELD TWP	Distrib Unattended	46	8.32	
753	MORLEY - BUENA VISTA TWP	Distrib Unattended	46	8.32	
754	MORRELL - SUMMIT TWP	Distrib Unattended	46	8.32	
755	MORRICE - PERRY TWP	Distrib Unattended	46	8.32	
756	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	11.5
757	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
758	MORROW - COMSTOCK TWP	HV Distrib Unattended	138	46	4.8
759	MT. FOREST - MOUNT FOREST TWP	Distrib Unattended	46	8.32	
760	MT. MORRIS - MT MORRIS 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1	1				721	
11.30	2					722	
						723	
12.50	1					724	
12.50	1					725	
12.50	1					726	
12.50	1					727	
30.00	1					728	
						729	
200.00	2					730	
12.50	1					731	
12.50	1					732	
40.00	2					733	
						734	
14.00	1					735	
19.30	5					736	
						737	
						738	
						739	
						740	
20.00	1				741		
12.50	1				742		
14.00	1				743		
					744		
75.00	2				745		
6.25	1				746		
12.60	2				747		
					748		
200.00	2				749		
					750		
5.60	1				751		
12.50	1				752		
12.50	1				753		
12.50	1				754		
6.25	1				755		
110.00	3				756		
					757		
					758		
7.00	1				759		
12.50	1				760		

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
761	MT. PLEASANT - UNION TWP	Distrib Unattended	46	8.32	
762	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
763	MULLINS - WALKER TWP	Distrib Unattended	138	12.47	
764	MUNSON - GARFIELD TWP	Distrib Unattended	46	12.47	
765	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140	46	7.2
766	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	7.2
767	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138	12.47	
768	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	69	46	
769	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46	8.32	
770	NASHVILLE - CASTLETON TWP	Distrib Unattended	46	8.32	
771	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
772	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
773	NATIONAL CITY - SHERMAN TWP	Distrib Unattended	46	11	
774	NEELEY - GUN PLAIN TWP	Distrib Unattended	46	8.32	
775	NEFF ROAD - THETFORD TWP	Distrib Unattended	138	24.9	
776	NESTROM - FRUITLAND TWP	Distrib Unattended	46	12.47	
777	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46	8.32	
778	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46	8.32	
779	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46	8.32	
780	NEWARK - HOLLY TWP	Distrib Unattended	46	8.32	
781	NEWAYGO - GARFIELD TWP	Distrib Unattended	46	8.32	
782	NEWBURG - VERNON TWP	Distrib Unattended	46	24.9	
783	NIAGARA - SAGINAW	Distrib Unattended	46	12.47	
784	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138	12.47	
785	NOBLE - WHITNEY TWP	Distrib Unattended	46	24.9	
786	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46	12.47	
787	NORTH ADAMS - ADAMS TWP	Distrib Unattended	46	8.32	
788	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46	8.32	
789	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46	8.32	
790	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138	46	4.8
791	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138	8.32	
792	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
793	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
794	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46	12.47	
795	NORTH LANSING - DEWITT TWP	Distrib Unattended	46	8.32	
796	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46	12.47	
797	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46	12.47	
798	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138	8.32	
799	NORTHPORT - LEELANAU TWP	Distrib Unattended	46	12.47	
800	NORTHPORT - LEELANAU 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) 04/13/11	Year of Report December 31, 2010
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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)	
12.50	1					761
40.00	2					762
						763
12.50	1					764
						765
						766
						767
260.00	4					768
9.38	1					769
6.25	1					770
3.00	3					771
						772
						773
3.13	1					774
12.50	1					775
5.00	1					776
6.25	1					777
5.60	1					778
3.12	1					779
5.00	1					780
3.13	1					781
9.38	1					782
12.50	1					783
12.50	1					784
7.00	1					785
3.13	1					786
5.00	1					787
10.10	2					788
						789
50.00	1					790
12.50	1					791
26.50	2					792
5.00	1					793
						794
12.50	1					795
20.00	1					796
20.00	1					797
12.50	1					798
6.20	2					799
						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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
801	NORTON - FRUITPORT TWP	Distrib Unattended	46	12.47	
802	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
803	NUNICA - CROCKERY TWP	Distrib Unattended	46	8.32	
804	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
805	OAK STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
806	OAKLAND - HOLLY TWP	HV Distrib Unattended	138	46	4.8
807	OAKWOOD - KALAMAZOO	Distrib Unattended	46	8.32	
808	O-AT-KA - EAST BAY TWP	Distrib Unattended	46	12.47	
809	OBERLIN - SAGE TWP	Distrib Unattended	46	24.9	
810	OCEANA - HART TWP	HV Distrib Unattended	138	46	7.2
811	OGE MAW - WEST BRANCH TWP	HV Distrib Unattended	138	46	4.8
812	OHMAN ROAD - EVART TWP	Distrib Unattended	138	24.9	
813	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
814	OKEMOS - MERIDIAN TWP	Distrib Unattended	46	8.32	
815	OLIVER - OWOSSO TWP	Distrib Unattended	46	8.32	
816	OLIVET - WALTON TWP	Distrib Unattended	46	8.32	
817	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46	12.47	
818	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
819	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
820	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46	8.32	
821	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
822	ORIOLE - MASON TWP	Distrib Unattended	46	24.9	
823	ORLEANS - ORLEANS TWP	Distrib Unattended	46	8.32	
824	ORLEANS - ORLEANS TWP	Distrib Unattended	46	8.32	
825	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
826	OSCODA - AU SABLE TWP	Distrib Unattended	46	11	
827	OSHTIMO - OSHTIMO TWP	Distrib Unattended	46	8.32	
828	OTISVILLE - FOREST TWP	Distrib Unattended	46	8.32	
829	OTSEGO - MARTIN TWP	Distrib Unattended	46	8.32	
830	OTTAWA BEACH - PARK TWP	Distrib Unattended	46	8.32	
831	OVID - OVID TWP	Distrib Unattended	46	8.32	
832	OWOSSO - CALEDONIA TWP	Distrib Unattended	140	46	7.2
833	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
834	OWOSSO - CALEDONIA TWP	Distrib Unattended	46	8.32	
835	PACKARD - EATON	Distrib Unattended	138	24.9	
836	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138	46	4.8
837	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
838	PALMER - KALAMAZOO	Distrib Unattended	46	8.32	
839	PALMYRA - PALMYRA TWP	Distrib Unattended	46	12.47	
840	PALO - RONALD 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					801	
4.40	2					802	
						803	
12.50	1					804	
5.60	1					805	
40.00	1					806	
12.50	1					807	
3.13	1					808	
12.50	1					809	
50.00	1					810	
15.00	1					811	
12.50	1					812	
10.10	2					813	
						814	
12.50	1					815	
5.00	1					816	
12.50	1					817	
6.25	1					818	
20.00	2					819	
						820	
25.00	2					821	
						822	
3.00	2					823	
						824	
6.20	2					825	
						826	
7.00	1					827	
12.50	1					828	
6.25	1					829	
12.50	1					830	
12.50	1					831	
125.00	3					832	
						833	
						834	
12.50	1					835	
100.00	1					836	
25.00	2					837	
						838	
5.00	1					839	
2.50	1					840	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
841	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
842	PARKWAY - KALAMAZOO	Distrib Unattended	46	8.32	
843	PARMA - PARMA TWP	Distrib Unattended	46	8.72	
844	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	
845	PARNALL - BLACKMAN	Distrib Unattended	46	8.32	4.8
846	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138	46	
847	PASADENA - FLINT	HV Distrib Unattended	138	46	
848	PASADENA - FLINT	HV Distrib Unattended	46	8.32	
849	PASADENA - FLINT	HV Distrib Unattended	46		
850	PATTERSON - BANGOR TWP	Distrib Unattended	46	8.32	
851	PAVILION - PAVILION TWP	Distrib Unattended	138	8.32	
852	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
853	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46	8.32	
854	PEACOCK - BATH TWP	Distrib Unattended	46	8.32	
855	PECK ROAD - MONTCALM TWP	Distrib Unattended	46	24.9	
856	PELLSTON - MCKINLEY TWP	Distrib Unattended	46	12.47	
857	PENINSULA - ACME TWP	Distrib Unattended	46	12.47	
858	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46	8.72	
859	PENTWATER - PENTWATER TWP	Distrib Unattended	46	12.47	
860	PERRY - PERRY TWP	Distrib Unattended	46	8.32	
861	PETTIS ROAD - ADA TWP	Distrib Unattended	138	24.9	
862	PEWAMO - DALLAS TWP	Distrib Unattended	46	12	
863	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
864	PHILLIPS - KALAMAZOO	Distrib Unattended	46	8.32	
865	PICKEREL - PAVILION TWP	Distrib Unattended	46	8.32	
866	PIERSON - PIERSON TWP	Distrib Unattended	46	8.32	
867	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46	8.32	
868	PINCONNING - PINCONNING TWP	Distrib Unattended	46	8.32	
869	PINE RIVER - ARCADA TWP	Distrib Unattended	46	8.32	7.2
870	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138	46	
871	PISTON RING - SPARTA TWP	Distrib Unattended	138	8.32	
872	PISTON RING - SPARTA TWP	Distrib Unattended	46	8.32	
873	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
874	PITCHER - KALAMAZOO	Distrib Unattended	46	8.32	
875	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46	24.9	
876	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
877	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46	8.32	
878	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
879	PORT CALCITE - ROGERS TWP	Distrib Unattended	138	13.8	
880	PORT SHELDON - PORT SHELDON 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
25.00	2	1				841	
							842
7.00	1						843
25.00	2						844
							845
40.00	1						846
100.00	1						847
6.25	1						848
							849
12.50	1						850
20.00	1						851
3.00	2						852
							853
14.00	1						854
10.00	1						855
6.25	1						856
12.50	1						857
7.00	1						858
2.50	1						859
12.50	1						860
12.50	1						861
6.25	1						862
25.00	2						863
							864
5.00	1						865
6.25	1						866
12.50	1						867
7.00	1						868
12.50	1						869
50.00	1						870
32.50	2						871
							872
11.90	2					873	
						874	
6.25	1					875	
12.50	1					876	
12.50	1					877	
20.00	2					878	
						879	
50.00	1					880	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
881	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
882	PORTAGE - PORTAGE TWP	Distrib Unattended	46	8.32	
883	PORTER - GRAND BLANC TWP	Distrib Unattended	138	8.32	
884	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138	24.9	
885	POTTER - SAGINAW	Distrib Unattended	46	8.32	
886	POTTER - SAGINAW	Distrib Unattended	46	8.32	
887	POTTERVILLE - BENTON TWP	Distrib Unattended	46	8.32	
888	PRESCOTT - RICHLAND TWP	Distrib Unattended	46	11	
889	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138	26.19	
890	PRINCETON - EMMET TWP	Distrib Unattended	46	8.32	
891	PULLMAN - LEE TWP	Distrib Unattended	46	8.32	
892	QUINCY - QUINCY TWP	Distrib Unattended	46	8.32	
893	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	13.8
894	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138	46	7.2
895	RAISIN - RAISIN TWP	HV Distrib Unattended	138	46	
896	RAMONA - GRAND RAPIDS	Distrib Unattended	46	12.47	
897	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46	24.9	
898	RANKIN - MUNDY TWP	Distrib Unattended	46	8.32	
899	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138	46	4.8
900	RAVENNA - RAVENNA TWP	Distrib Unattended	46	12.47	
901	RAVENNA - RAVENNA TWP	Distrib Unattended	46	8.32	
902	RAVINE - KALAMAZOO	Distrib Unattended	46	8.32	
903	READING - READING TWP	Distrib Unattended	46	8.32	
904	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
905	RED ARROW - BURTON TWP	Distrib Unattended	46	8.32	
906	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46	8.32	
907	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
908	REED CITY - ALGOMA TWP	Distrib Unattended	46	8.32	
909	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
910	REMUS - WHEATLAND TWP	Distrib Unattended	46	8.32	
911	RENTON - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
912	REYNOLDS - SUMMIT TWP	Distrib Unattended	46	24.9	
913	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138	46	4.8
914	RICHLAND - RICHLAND TWP	Distrib Unattended	46	8.32	
915	RIGA - RIGA TWP	Distrib Unattended	46	12.47	
916	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
917	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140	48	4.8
918	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138	46	4.8
919	RIVERDALE - SUMNER TWP	Distrib Unattended	46	11	
920	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	



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) 04/13/11	December 31, 2010

**SUBSTATIONS (Continued)**

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
25.00	2					881
						882
12.50	1					883
10.00	1					884
40.00	2					885
						886
12.50	1					887
6.25	1					888
12.50	1					889
12.50	1					890
5.00	1					891
12.50	1					892
200.00	2					893
						894
50.00	1					895
20.00	1					896
6.25	1					897
12.50	1					898
100.00	1					899
5.00	1					900
12.50	1					901
12.50	1					902
6.25	1					903
26.50	2					904
						905
7.00	1					906
12.50	1					907
7.00	1					908
11.30	2					909
						910
3.13	1					911
7.00	1					912
40.00	1					913
7.00	1					914
2.50	1					915
80.00	3					916
						917
						918
7.00	1					919
40.00	2					920

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
921	RIVERTOWN - WYOMING TWP	Distrib Unattended	138	12.47	
922	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
923	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138	46	4.8
924	RIX ROAD - OSHTOMO TWP	Distrib Unattended	46	8.32	
925	RIX ROAD - OSHTOMO TWP	Distrib Unattended	46	8.32	
926	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46	8.32	
927	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	24.9	
928	ROCKFORD - ALGOMA TWP	Distrib Unattended	46	8.32	
929	RODNEY - COLFAX TWP	Distrib Unattended	46	24.9	
930	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138	8.32	
931	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138	24.9	
932	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46	24.9	
933	ROSE CITY - CUMMING TWP	Distrib Unattended	46	8.32	
934	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46	8.32	
935	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
936	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46	12.47	
937	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
938	ROTHBURY - GRANT TWP	Distrib Unattended	46	12.47	
939	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46	8.32	
940	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46	12.47	
941	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46	8.32	
942	RUTLAND - RUTLAND TWP	Distrib Unattended	46	8.32	
943	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138	46	4.8
944	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138	46	4.8
945	SAGINAW STREET - BURTON TWP	HV Distrib Unattended	46	8.32	
946	SAGINAW STREET - BURTON TWP	HV Distrib Unattended	46	8.32	
947	SALEM - SALEM TWP	Distrib Unattended	46	8.32	
948	SALZBURG - BANGOR TWP	Distrib Unattended	46	8.32	
949	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
950	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138	46	4.8
951	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
952	SANDERSON - EUREKA TWP	Distrib Unattended	138	24.9	
953	SANFORD DAM - JEROME TWP	Distrib Unattended	46	8.32	
954	SANFORD DAM - JEROME TWP	Distrib Unattended	46	4.16	
955	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
956	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
957	SARANAC - BOSTON TWP	Distrib Unattended	46	8.32	
958	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
959	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46	8.32	
960	SAVIDGE - SPRING LAKE 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) 04/13/11	Year of Report December 31, 2010
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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)	
200.00	2					921
						922
						923
12.60	2					924
						925
20.00	1					926
						927
32.50	2					928
12.50	1					929
12.50	1					930
20.00	1					931
5.00	1					932
6.25	1					933
6.25	1					934
25.00	2					935
						936
6.20	2					937
						938
2.50	1					939
12.50	1					940
10.00	1					941
12.50	1					942
67.50	2					943
						944
40.00	2					945
						946
12.50	1					947
5.00	1					948
82.50	2					949
						950
32.50	2					951
						952
						953
11.30	2					954
11.30	3					955
						956
						957
12.50	1					958
6.25	1					959
12.50	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, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
961	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46	12.47	4.8
962	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46	12.47	
963	SCIPIO - SCIPIO TWP	Distrib Unattended	46	8.32	
964	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138	46	
965	SCOTTS - CLIMAX TWP	Distrib Unattended	46	8.32	
966	SCOTTVILLE - AMBER TWP	Distrib Unattended	46	24.9	
967	SECORD DAM - SECORD TWP	Distrib Unattended	46	2.4	
968	SEIDEL - SAGINAW	Distrib Unattended	46	8.32	
969	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
970	SHAFFER - PARIS TWP	Distrib Unattended	46	12.47	
971	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	4.8
972	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
973	SHAKER - SPRING LAKE TWP	Distrib Unattended	46	0.48	
974	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46	8.32	
975	SHATTUCK - SAGINAW	Distrib Unattended	46	8.32	
976	SHELBY - ARCADA TWP	Distrib Unattended	46	12.47	
977	SHEPHERD - COE TWP	Distrib Unattended	46	8.72	
978	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46	8.32	
979	SHERMAN - WILBER TWP	Distrib Unattended	46	8.32	
980	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46	8.32	
981	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46	12.47	4.8
982	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138	24.9	
983	SIMPSON - MENDON TWP	HV Distrib Unattended	138	46	
984	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69	12.47	
985	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69	12.47	
986	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46	8.32	
987	SKYLARK - GRAND BLANC TWP	Distrib Unattended	15	8.72	
988	SLOAN - FLINT	Distrib Unattended	46	8.32	
989	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46	8.32	
990	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
991	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	4.8
992	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8	2.4	
993	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138	24.94	
994	SOLVAY - MADISON TWP	Distrib Unattended	138	24.9	
995	SONOMA - BATTLE CREEK	HV Distrib Unattended	138	46	
996	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46	8.32	
997	SPARES, M&S 22 - ALMA		138		
998	SPARES, M&S 22 - ALMA		46		
999	SPARES, M&S 22 - ALMA		46		
1000	SPAULDING - ADA TWP	HV Distrib Unattended	138	46	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
12.50	1					961	
6.25	1					962	
3.13	1					963	
40.00	1					964	
6.25	1					965	
7.00	1					966	
1.50	1					967	
12.50	1					968	
50.00	2					969	
						970	
1.50	3					971	
						972	
						973	
2.50	1					974	
20.00	1					975	
6.25	1					976	
7.00	1					977	
6.25	1					978	
1.88	1					979	
12.50	1					980	
12.50	1					981	
14.00	1					982	
37.50	1					983	
100.00	2					984	
						985	
						986	
32.50	2					987	
12.50	1					988	
4.40	4					989	
						990	
						991	
						992	
20.00	1					993	
12.50	1					994	
50.00	1					995	
12.50	1					996	
>10		10				997	
>10		12				998	
<10		9				999	
100.00	1					1000	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1001	SPICEBUSH - LEE TWP	Distrib Unattended	46	24.9	
1002	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46	8.32	
1003	SPRING DRIVE - BROOKS TWP	Distrib Unattended	46	24.9	
1004	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46	12.47	
1005	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
1006	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46	8.32	
1007	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	
1008	SPRINKLE - PORTAGE TWP	Distrib Unattended	46	8.32	
1009	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138	24.9	
1010	SQUIRE HILL - FLINT	Distrib Unattended	46	8.32	
1011	SQUIRES - ALLEN TWP	Distrib Unattended	46	8.32	
1012	ST. CHARLES - ST CHARLES TWP	Distrib Unattended		8.32	
1013	ST. HELEN - AU SABLE TWP	Distrib Unattended	46	8.32	
1014	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
1015	ST. JOHNS - BINGHAM TWP	Distrib Unattended	46	8.32	
1016	STACEY - CLAYTON TWP	Distrib Unattended	138	24.9	
1017	STADIUM - KALAMAZOO	Distrib Unattended	46	8.32	
1018	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
1019	STANDALE - WALKER TWP	Distrib Unattended	46	12.47	
1020	STANDISH - STANDISH TWP	Distrib Unattended	46	8.32	
1021	STANLEY - MT MORRIS TWP	Distrib Unattended	46	8.32	
1022	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
1023	STANTON - EVERGREEN TWP	Distrib Unattended	46	8.32	
1024	STARKS - HOMER TWP	Distrib Unattended	46	8.32	
1025	STATE STREET - SAGINAW	Distrib Unattended	46	8.32	
1026	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	
1027	STEEL DRIVE - FENTON TWP	Distrib Unattended	46	8.32	
1028	STEELCASE - PARIS TWP	Distrib Unattended	138	7.56	
1029	STEELCASE - PARIS TWP	Distrib Unattended	138	7.56	
1030	STERNS ROAD - ERIE TWP	Distrib Unattended	46	12.47	
1031	STEVENS - WYOMING TWP	Distrib Unattended	46	12.47	
1032	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46	8.32	
1033	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
1034	STONEGATE - GRAND RAPIDS	Distrib Unattended	138	12.47	
1035	STOVER - KEARNEY TWP	HV Distrib Unattended	138	46	4.8
1036	STRONACH - STRONACH TWP	HV Distrib Unattended	138	46	4.8
1037	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
1038	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138	46	7.2
1039	SUMMIT - SUMMIT TWP	Distrib Unattended	46	8.32	
1040	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.72	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
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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)	
5.00	1					1001
12.50	1					1002
12.50	1					1003
12.50	1					1004
12.50	1					1005
6.25	1					1006
25.00	2					1007
						1008
6.25	1					1009
12.50	1					1010
7.00	1					1011
12.50	1					1012
7.00	1					1013
12.60	2					1014
						1015
12.50	1					1016
9.38	1					1017
25.00	2					1018
						1019
12.50	1					1020
12.50	1					1021
5.00	2					1022
						1023
7.00	1					1024
20.00	1					1025
25.00	2					1026
						1027
40.00	2					1028
						1029
14.00	1					1030
14.00	1					1031
12.50	1					1032
40.00	2					1033
						1034
18.75	1					1035
40.00	1					1036
200.00	2					1037
						1038
12.50	1					1039
6.20	2					1040

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) 04/13/11	December 31, 2010	
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1041	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46	8.32	7.2
1042	SURREY - SURREY TWP	Distrib Unattended	46	24.9	
1043	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46	12.47	
1044	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	46	8.32	
1045	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46	8.32	
1046	SYLVAN - SYLVAN TWP	Distrib Unattended	46	8.32	
1047	TALLMAN - EAGLE TWP	Distrib Unattended	138	24.9	
1048	TAMARACK - CATO TWP	Distrib Unattended	46	12	
1049	TANIUM - MONTAGUE TWP	Distrib Unattended	46	12.47	
1050	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32	
1051	TAWAS - BALDWIN TWP	Distrib Unattended	46	8.32	
1052	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47	
1053	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46	12.47	
1054	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46	8.32	
1055	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46	8.32	
1056	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46	12.47	
1057	TERRACE - MUSKEGON	Distrib Unattended	46	12.47	
1058	TEXAS - TEXAS TWP	Distrib Unattended	46	8.32	
1059	THAYER - SAGINAW	Distrib Unattended	46	8.32	
1060	THIRTY-THIRD ST GENERATING-CASCADE TWP	Gen & HV Distrib Unatt	13	4.8	
1061	THOMAS - THOMAS TWP	Distrib Unattended	46	8.32	
1062	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138	46	
1063	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32	
1064	THORNAPPLE - ADA TWP	Distrib Unattended	46	8.32	
1065	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46	
1066	TIHART - MERIDIAN TWP	HV Distrib Unattended	138	46	
1067	TINSMAN - HOLLY TWP	Distrib Unattended	138	8.32	
1068	TIPPY HYDRO - DICKSON TWP	Gen & HV Distrib Unatt	138	7.5	
1069	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138	8.32	
1070	TOWN LINE - MONITOR TWP	Distrib Unattended	46	8.32	
1071	TRAVIS - COOPER TWP	Distrib Unattended	46	8.32	
1072	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46	8.32	
1073	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138	46	4.8
1074	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32	
1075	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46	8.32	
1076	TUCKER - HOLLY TWP	Distrib Unattended	46	8.32	
1077	TUSTIN - BURDELL TWP	Distrib Unattended	46	24.9	
1078	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138	8.32	
1079	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138	8.32	
1080	TWIN LAKE - DALTON 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					1041	
6.25	1					1042	
2.50	1					1043	
12.50	1					1044	
12.50	1					1045	
14.00	1					1046	
6.25	1					1047	
12.50	1					1048	
6.20	2					1049	
						1050	
						1051	
12.50	1					1052	
6.25	1					1053	
12.50	1					1054	
6.25	1					1055	
12.50	1					1056	
10.00	1					1057	
12.50	1					1058	
12.50	1					1059	
2.50	1					1060	
10.00	1					1061	
50.00	1					1062	
12.60	2					1063	
						1064	
100.00	2					1065	
						1066	
12.50	1					1067	
22.50	1					1068	
10.00	1					1069	
5.00	1					1070	
6.25	1					1071	
3.25	1					1072	
20.00	1					1073	
12.60	2					1074	
						1075	
12.50	1					1076	
6.25	1					1077	
12.50	1					1078	
20.00	1					1079	
6.25	1					1080	

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) 04/13/11		December 31, 2010
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1081	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8
1082	TWINING - TURNER TWP	HV Distrib Unattended	138	46	4.8
1083	TWINING - TURNER TWP	HV Distrib Unattended	138	46	
1084	TWINING - TURNER TWP	HV Distrib Unattended	138	46	
1085	ULMER - BIRCH RUN TWP	Distrib Unattended	46	8.32	
1086	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
1087	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
1088	UNION CITY - BURLINGTON TWP	Distrib Unattended	46	12.47	
1089	UPTON - DELTA TWP	Distrib Unattended	46	8.32	
1090	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138	8.32	
1091	VAN BUREN - BLENDON TWP	Distrib Unattended	138	12.47	
1092	VANDERBILT - CORWITH TWP	Distrib Unattended	138	13.2	
1093	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	46	8.32	
1094	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1095	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1096	VENICE - VENICE TWP	Distrib Unattended	46	8.32	
1097	VERNON - CLARE	Distrib Unattended	138	46	4.8
1098	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	7.2
1099	VERONA - PENNFIELD TWP	HV Distrib Unattended	138	46	4.8
1100	VEVAY - VEVAY TWP	HV Distrib Unattended	138	46	4.8
1101	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46	8.32	
1102	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15	8.32	
1103	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46	8.32	
1104	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138	46	4.8
1105	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8
1106	WACKERLY - LARKIN TWP	HV Distrib Unattended	138	46	4.8
1107	WAGER - GENESEE TWP	Distrib Unattended	46	8.32	
1108	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46	8.32	
1109	WALDO - MIDLAND TWP	Distrib Unattended	46	8.32	
1110	WALDRON - WRIGHT TWP	Distrib Unattended	46	8.32	
1111	WALKER - WALKER TWP	Distrib Unattended	46	12.47	
1112	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46	12.47	
1113	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
1114	WALNUT - BURTON TWP	Distrib Unattended	46	8.32	
1115	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46	8.32	
1116	WARNER - PRAIREVILLE TWP	Distrib Unattended	138	13.8	
1117	WARREN - WARREN TWP	HV Distrib Unattended	138	46	4.8
1118	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	46	8.32	
1119	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	46	8.32	
1120	WASHTENAW - CHELSEA 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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
20.00	1					1081	
						1082	
15.00	3					1083	
						1084	
12.50	1					1085	
3.00	3					1086	
						1087	
						1088	
12.00	1					1089	
20.00	1					1090	
20.00	1					1091	
6.25	1					1092	
12.50	1					1093	
3.00	3					1094	
						1095	
						1096	
37.50	1					1097	
						1098	
200.00	2					1099	
40.00	1					1100	
						1101	
25.00	2					1102	
12.50	1					1103	
100.00	1					1104	
67.50	2					1105	
						1106	
12.50	1					1107	
1.88	1					1108	
12.50	1					1109	
3.13	1					1110	
20.00	1					1111	
1.50	1					1112	
12.50	1					1113	
5.00	1					1114	
6.25	1					1115	
14.00	1					1116	
40.00	1					1117	
5.00	2					1118	
						1119	
50.00	1					1120	

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [ X ] An Original	(Mo, Da, Yr)		December 31, 2010
		(2) [   ] A Resubmission	04/13/11		
SUBSTATIONS (continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1121	WATERTOWN - DEWITT TWP	Distrib Unattended	46	8.32	
1122	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
1123	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46	8.32	
1124	WAYLAND - WAYLAND TWP	Distrib Unattended	138	46	4.8
1125	WAYLAND - WAYLAND TWP	Distrib Unattended	46	8.32	
1126	WEADOCK J C - HAMPTON TWP	Gen & HV Distrib Att.	138	46	4.8
1127	WEADOCK J C - HAMPTON TWP	Gen & HV Distrib Att.	138	46	4.8
1128	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1129	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1130	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1131	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1132	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1133	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	24.9
1134	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	46	4.8
1135	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	
1136	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138	12.47	
1137	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46	8.32	
1138	WEBSTER - MT MORRIS TWP	Distrib Unattended	46	8.32	
1139	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46	8.32	
1140	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46	8.32	
1141	WEST FENTON - FENTON TWP	Distrib Unattended	138	8.32	
1142	WEST MAIN - OWOSSO TWP	Distrib Unattended	46	8.32	
1143	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46	12.47	
1144	WEST ROAD - LANSING TWP	Distrib Unattended	46	8.32	
1145	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1146	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1147	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46	12.47	
1148	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46	8.32	
1149	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46	8.32	
1150	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1151	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1152	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8
1153	WEXFORD - HARING TWP	HV Distrib Unattended	138	46	4.8
1154	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46	8.32	
1155	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
1156	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138	46	4.8
1157	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
1158	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	12.47	
1159	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46	8.32	
1160	WHITING J R PLANT - ERIE TWP	Gen & HV Distrib Att.	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) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					1121	
25.00	2					1122	
						1123	
						1124	
32.50	2					1125	
200.00	2					1126	
						1127	
						1128	
						1129	
						1130	
						1131	
						1132	
						1133	
						1134	
280.00	9					1135	
						1136	
2.50	1					1137	
12.50	1					1138	
7.00	1					1139	
5.00	1					1140	
20.00	1					1141	
12.50	1					1142	
14.00	1					1143	
12.50	1					1144	
35.00	3					1145	
						1146	
						1147	
12.50	1					1148	
3.13	1					1149	
11.30	2					1150	
						1151	
80.00	2					1152	
						1153	
6.25	1					1154	
87.50	2					1155	
						1156	
12.60	2					1157	
						1158	
10.00	1					1159	
50.00	1					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) 04/13/11	Year of Report December 31, 2010	
<b>SUBSTATIONS (continued)</b>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1161	WHITEMORE - GRANT TWP	Distrib Unattended	138	24.9	4.8
1162	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	24.9	
1163	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46	8.32	
1164	WILDER - ECKFORD TWP	Distrib Unattended	46	8.32	
1165	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1166	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46	8.32	
1167	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138	46	
1168	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
1169	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46	8.32	
1170	WILMOTT - OTSEGO TWP	Distrib Unattended	46	8.32	
1171	WINGATE - SHARON TWP	Distrib Unattended	46	8.32	
1172	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46	8.32	
1173	WISNER - BLACKMAN TWP	Distrib Unattended	46	8.32	
1174	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138	24.9	
1175	WOOD STREET - FLINT	Distrib Unattended	46	8.32	
1176	WOODLAND - WOODLAND TWP	Distrib Unattended	46	8.32	
1177	WOODWARD - SELMA TWP	Distrib Unattended	46	14.4	
1178	WYOMING PARK - WYOMING TWP	Distrib Unattended	46	12.47	
1179	YORKVILLE - ROSS TWP	Distrib Unattended	46	8.32	
1180	ZYLMAN - PORTAGE TWP	Distrib Unattended	46	8.32	
1181					
1182	SUBSTATIONS SERVING RESALE CUSTOMERS				
1183	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46	8.32	
1184	EATON RAPIDS - EATON RAPIDS TWP	Retail Distrib Unattended	46	8.32	
1185	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138	12.47	
1186	ST. LOUIS - BETHANY TWP	Retail Distrib Unattended	46	8.32	
1187	ST. LOUIS - BETHANY TWP	Retail Distrib Unattended	46	4.16	
1188					
1189	SUMMARY INFORMATION				
1190					
1191	SUBSTATIONS GREATER THAN 10,000 kVA	605			
1192					
1193	SUBSTATIONS SERVING ONE CUSTOMER	230			
1194					
1195	SUBSTATIONS LESS THAN 10,000 kVA	291			
1196					
1197					
1198					
1199					
1200					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/13/11		Year of Report December 31, 2010	
<b>SUBSTATIONS (Continued)</b>							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
6.25	1					1161	
12.50	1					1162	
6.25	1					1163	
6.25	1					1164	
12.60	2					1165	
						1166	
40.00	1					1167	
12.60	2					1168	
						1169	
12.50	1					1170	
6.25	1					1171	
6.25	1					1172	
12.50	1					1173	
12.50	1					1174	
12.50	1					1175	
3.13	1					1176	
6.25	1					1177	
12.50	1					1178	
7.00	1					1179	
20.00	1					1180	
						1181	
						1182	
14.00	1					1183	
6.25	1					1184	
12.50	1					1185	
15.60	2					1186	
						1187	
						1188	
						1189	
						1190	
18596	834	27				1191	
						1192	
3740	343	3				1193	
						1194	
1557	340	10				1195	
						1196	
						1197	
						1198	
						1199	
						1200	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010	
<b>ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS</b>				
1. Report below the information called for concerning distribution watt-hour metes and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters		or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS Number (c)      Total Capacity (In Mva) (d)	
1	Number at Beginning of Year	1,876,634	627,938	
2	Additions During Year			
3	Purchases	38,707	8,302	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	38,707	8,302	0
6	Reduction During Year			
7	Retirements	36,532	8,417	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	36,532	8,417	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,878,809	627,823	0
11	In Stock	36,341	41,349	
12	Locked Meters on Customers' Premises	6,032		
13	Inactive Transformers on System			
14	In Customers' Use	1,836,436	586,474	
15	In Companys' Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,878,809	627,823	0



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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	147,085,145			1,332,994,997	
2	Water Pollution Control Facilities	629,292			239,731,377	
3	Solid Waste Disposal Costs	5,902,077			155,237,027	
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 (Identify significant)	611,067			107,019,823	
8	<b>TOTAL (Total of lines 1 thru 7)</b>	154,227,581	0	0	1,877,751,772	0
9	Construction work in progress				193,666,436	

Name of Respondent Consumers Energy Company	This Report Is: (1) [ X ] An Original (2) [   ] A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
430	7	b	<p><b>Miscellaneous (Line 7):</b> <u><b>Yr 2010</b></u></p> <p><b><u>1) Environmental Protection</u></b></p> <p>Fossil Plants 316b Fish Entrainment 2,843</p> <p>Recreation License Initiative - LPS Fish Deterrent Net 194,933</p> <p>Cooling Towers 407,619</p> <p><b><u>2) Flood &amp; Erosion Control Protection</u></b></p> <p><b>Flow Gauging/Water Quality Monitoring</b></p> <p>River Monitoring System 5,672</p> <p style="text-align: right;"><b>Total 611,067</b></p>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/11	Year of Report December 31, 2010
<b>ENVIRONMENTAL PROTECTION EXPENSES</b>			
<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</p> <p>addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	11,602,139	11,602,139
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	2,646,950	2,646,950
6	Difference in Cost of Environmentally Clean Fuels (1)	(131,047,000)	
7	Replacement Power Costs (2)	2,762,396	2,762,396
8	Taxes and Fees		
9	Administrative and General		
10	Other ( <i>Identify significant</i> )		
11	TOTAL	(114,035,515)	17,011,485
<p>(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.</p> <p>(2) Based on the average price of interchange power. Energy cost of electrostatic precipitators is included utilizing the average production cost for the year.</p>			

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## MICHIGAN PUBLIC SERVICE COMMISSION

### ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)

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 in violation of the Acts.

<b>Report submitted for year ending:</b> December 31, 2010																				
<b>Present name of respondent:</b> Consumers Energy Company																				
<b>Address of principal place of business:</b> One Energy Plaza, Jackson, MI 49201																				
<b>Utility representative to whom inquiries regarding this report may be directed:</b> <table><tr><td><b>Name:</b></td><td>Thomas J. Webb</td><td><b>Title:</b></td><td>Executive VP and CFO</td></tr><tr><td><b>Address:</b></td><td colspan="3">One Energy Plaza</td></tr><tr><td><b>City:</b></td><td>Jackson</td><td><b>State:</b></td><td>MI</td></tr><tr><td><b>Zip:</b></td><td colspan="3">49201</td></tr><tr><td><b>Telephone, Including Area Code:</b></td><td colspan="3">(517) 788-0351</td></tr></table>	<b>Name:</b>	Thomas J. Webb	<b>Title:</b>	Executive VP and CFO	<b>Address:</b>	One Energy Plaza			<b>City:</b>	Jackson	<b>State:</b>	MI	<b>Zip:</b>	49201			<b>Telephone, Including Area Code:</b>	(517) 788-0351		
<b>Name:</b>	Thomas J. Webb	<b>Title:</b>	Executive VP and CFO																	
<b>Address:</b>	One Energy Plaza																			
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<b>Zip:</b>	49201																			
<b>Telephone, Including Area Code:</b>	(517) 788-0351																			
<b>If the utility name has been changed during the past year:</b> <table><tr><td><b>Prior Name:</b></td><td></td></tr><tr><td><b>Date of Change:</b></td><td></td></tr></table>	<b>Prior Name:</b>		<b>Date of Change:</b>																	
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<b>Two copies of the published annual report to stockholders:</b> <table><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>will be forwarded to the Commission on or about , 20</td></tr></table>	<input checked="" type="checkbox"/>	]	were forwarded to the Commission	<input type="checkbox"/>	]	will be forwarded to the Commission on or about , 20														
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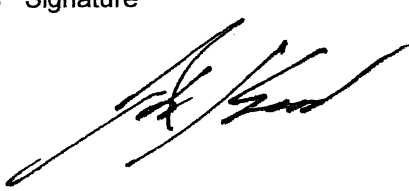
#### FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Bill Stosik) at  
(517) 241-5853 or [bmstosi@michigan.gov](mailto: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

**MPSC FORM P-522**

**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, 2010
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip)  One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person  Thomas J. Webb	06 Title of Contact Person  Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip)  One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code:  (517) 788-0351	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)  April 13, 2011
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name  Thomas J. Webb	03 Signature  	04 Date Signed (Mo, Da,Yr)  April 13, 2011
02 Title  Executive Vice President and Chief Financial Officer		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts
2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Complete Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and

include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distributions of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statements showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distribution of these

Line No.	Acct No	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. INTANGIBLE PLANT		
2	301	Organization	33,468	-
3	302	Franchises and Consents	141,529	1,572
4	303	Miscellaneous Intangible Plant	22,423,800	478,820
5		TOTAL Intangible Plant	22,598,797	480,392
6		2. PRODUCTION PLANT		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment - Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26		TOTAL Manufactured Gas Production Plant	-	-

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

amounts. Careful observance of the about instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
					1
-	-	-	33,468	301	2
2,446	-	-	140,655	302	3
-	-	-	22,902,620	303	4
2,446	-	-	23,076,743		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-		26

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
27		Natural Gas Production & Gathering Plant		
28	325.1	Producing Lands	-	-
29	325.2	Producing Leaseholds	172,559	-
30	325.3	Gas Rights	890	-
31	325.4	Rights of Way	222	-
32	325.5	Other Land	-	-
33	325.6	Other Land Rights	-	-
34	326	Gas Well Structures	-	-
35	327	Field Compressor Station Structures	-	-
36	328	Field Measuring and Regulating Station Structures	-	-
37	329	Other Structures	116,071	-
38	330	Producing Gas Wells - Well Construction	61,603	-
39	331	Producing Gas Wells - Well Equipment	40,523	-
40	332	Field Lines	4,825	-
41	333	Field Compressor Station Equipment	-	-
42	334	Field Measuring and Regulating Station Equipment	77,146	-
43	335	Drilling and Cleaning Equipment	-	-
44	336	Purification Equipment	227,390	-
45	337	Other Equipment	7,322	-
46	338	Unsuccessful Exploration & Development Costs	8,224,143	-
47		TOTAL Production and Gathering Plant	8,932,694	-
48		Products Extraction Plant		
49	340.1	Land	-	-
50	340.2	Land Rights	-	-
51	341	Structures and Improvements	-	-
52	342	Extraction and Refining Equipment	-	-
53	343	Pipe Lines	-	-
54	344	Extracted Products Storage Equipment	-	-
55	345	Compressor Equipment	-	-
56	346	Gas Measuring and Regulating Equipment	-	-
57	347	Other Equipment	-	-
58		TOTAL Products Extraction Plant	-	-
59		TOTAL Natural Gas Production Plant	8,932,694	-
60		SNG Production Plant (Submit Supplemental Statement)	-	-
61		TOTAL Production Plant	8,932,694	-
62		3. Natural Gas Storage and Processing Plant		
63		Underground Storage Plant		
64	350.1	Land	8,225,862	-

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
					27
-	-	-	-	325.1	28
-	-	-	172,559	325.2	29
-	-	-	890	325.3	30
-	-	-	222	325.4	31
-	-	-	-	325.5	32
-	-	-	-	325.6	33
-	-	-	-	326	34
-	-	-	-	327	35
-	-	-	-	328	36
-	-	-	116,071	329	37
-	-	-	61,603	330	38
-	-	-	40,523	331	39
-	-	-	4,825	332	40
-	-	-	-	333	41
-	-	-	77,146	334	42
-	-	-	-	335	43
-	-	-	227,390	336	44
-	-	-	7,322	337	45
-	-	-	8,224,143	338	46
-	-	-	8,932,694		47
					48
-	-	-	-	340.1	49
-	-	-	-	340.2	50
-	-	-	-	341	51
-	-	-	-	342	52
-	-	-	-	343	53
-	-	-	-	344	54
-	-	-	-	345	55
-	-	-	-	346	56
-	-	-	-	347	57
-	-	-	-		58
			8,932,694		59
-	-	-	-		60
-	-	-	8,932,694		
					62
					63
-	-	(463,789)	7,762,073	350.1	64



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
65	350.2	Rights of Way	1,412,263	-
66	351	Structures and Improvements	14,429,757	39,515
67	352	Wells	68,658,779	2,835,816
68	352.1	Storage Leaseholds and Rights	6,838,555	-
69	352.2	Reservoirs	-	-
70	352.3	Non-Recoverable Natural Gas	-	-
71	353	Lines	36,863,052	3,188,611
72	354	Compressor Station Equipment	89,412,319	9,365,603
73	355	Measuring and Regulating Equipment	19,830,468	2,294,321
74	356	Purification Equipment	21,046,435	(145,781)
75	357	Other Equipment	5,621,986	(92,999)
76	358	Gas in Underground Storage-Noncurrent	26,253,198	-
77	358.1	Asset Retirement Costs for Underground Storage Plant	177,744	-
78		TOTAL Underground Storage Plant	298,770,418	17,485,086
79		Other Storage Plant		
80	360.1	Land	-	-
81	360.2	Land Rights	-	-
82	361	Structures and Improvements	-	-
83	362	Gas Holders	-	-
84	363	Purification Equipment	-	-
85	363.1	Liquefaction Equipment	-	-
86	363.2	Vaporizing Equipment	-	-
87	363.3	Compressor Equipment	-	-
88	363.4	Measuring and Regulating Equipment	-	-
89	363.5	Other Equipment	-	-
90		TOTAL Other Storage Plant	-	-
91		Base Load Liquefied NG Terminating and Processing Plant		
92	364.1	Land	-	-
93	364.1a	Land Rights	-	-
94	364.2	Structures and Improvements	-	-
95	364.3	LNG Processing Terminal Equipment	-	-
96	364.4	LNG Transportation Equipment	-	-
97	364.5	Measuring and Regulating Equipment	-	-
98	364.6	Compressor Station Equipment	-	-
99	364.7	Communication Equipment	-	-
100	364.8	Other Equipment	-	-
101		TOTAL Base Load LNG Terminating and Processing Plant	-	-
102				
103		TOTAL Natural Gas Storage and Processing Plant	298,770,418	17,485,086

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission		(Mo, Da, Yr) 4/15/2011		December 31, 2010	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at End of Year		Acct	Line	
(d)	(e)	(f)	(g)		No	No	
-	-	(21,783)	1,390,480		350.2	65	
1	-	(16,216)	14,453,055		351	66	
171,467	-	8,493	71,331,621		352	67	
1	1	-	6,838,555		352.1	68	
-	-	-	-		352.2	69	
-	-	-	-		352.3	70	
48,347	(3,000)	(2,115,102)	37,885,214		353	71	
1,811,678	-	(16,735)	96,949,509		354	72	
534,277	-	(697,051)	20,893,461		355	73	
90	-	-	20,900,564		356	74	
109,081	-	241,094	5,661,000		357	75	
-	-	-	26,253,198		358	76	
-	-	-	177,744		358.1	77	
2,674,942	(2,999)	(3,081,089)	310,496,474			78	
						79	
-	-	-	-		360.1	80	
-	-	-	-		360.2	81	
-	-	-	-		361	82	
-	-	-	-		362	83	
-	-	-	-		363	84	
-	-	-	-		363.1	85	
-	-	-	-		363.2	86	
-	-	-	-		363.3	87	
-	-	-	-		363.4	88	
-	-	-	-		363.5	89	
-	-	-	-			90	
						91	
-	-	-	-		364.1	92	
-	-	-	-		364.1a	93	
-	-	-	-		364.2	94	
-	-	-	-		364.3	95	
-	-	-	-		364.4	96	
-	-	-	-		364.5	97	
-	-	-	-		364.6	98	
-	-	-	-		364.7	99	
-	-	-	-		364.8	100	
-	-	-	-			101	
						102	
2,674,942	(2,999)	(3,081,089)	310,496,474			103	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
103		4. Transmission Plant			
104	365.1	Land	18,579,555		(128,743)
105	365.2	Land Rights	-		-
106	365.3	Rights of Way	47,702,323		3,689,603
107	366	Structures and Improvements	15,086,298		13,553,135
108	367	Mains	381,435,693		51,354,415
109	368	Compressor Station Equipment	43,852,353		48,989,580
110	369	Measuring and Regulating Station Equipment	50,713,697		5,403,224
111	370	Communication Equipment	10,011,374		2,600,232
112	371	Other Equipment	4,819,536		13,764,894
112	372	ARO for Transmission Plant	458,056		-
113		TOTAL Transmission Plant	572,658,885		139,226,340
114		5. Distribution Plant			
115	374.1	Land	2,049,481		1,830
116	374.2	Land Rights	9,335,308		364,304
117	375	Structures and Improvements	5,478,286		157,772
118	376	Mains	1,094,996,360		14,182,992
119	377	Compressor Station Equipment	-		-
120	378	Measuring and Regulating Station Equipment - General	49,407,033		2,596,105
121	379	Measuring and Regulating Station Equipment - City Gate	-		-
122	380	Services	835,726,320		53,690,603
123	381	Meters	217,239,759		19,671,032
124	382	Meter Installations	206,853,505		8,471,573
125	383	House Regulators	21,146,980		971,024
126	384	House Regulator Installations	-		-
127	385	Industrial Measuring and Regulating Station Equipment	-		-
128	386	Other Prop. on Customer's Premises	-		-
129	387	Other Equipment	-		-
130	388	Asset Retirement Costs for Distribution Plant	115,187,780		6,089,873
131		TOTAL Distribution Plant	2,557,420,812		106,197,108
132		6. GENERAL PLANT			
133	389.1	Land	2,383,979		-
134	389.2	Land Rights	1,516		-
135	390	Structures and Improvements	31,830,435		1,067,868
136	391	Office Furniture and Equipment	658,249		-
137	391.1	Computers and Computer Related Equipment	3,018,312		331,441
138	392	Transportation Equipment	12,353,261		166,421
139	393	Stores Equipment	50,840		-
140	394	Tools, Shop and Garage Equipment	6,666,752		(852,372)
141	395	Laboratory Equipment	408,968		-

Name of Respondent Consumers Energy Company		This Report Is: (1) [ X ] An Original (2) [   ] A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011		Year of Report December 31, 2010	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements  (d)	Adjustments  (e)	Transfers  (f)	Balance at End of Year (g)	Acct No.	Line No.		
							103
12,289	60,025	(409,283)	18,089,265	365.1			104
-	-	-	-	365.2			105
-	(7,499)	(91,893)	51,292,534	365.3			106
14,784	-	(961,709)	27,662,940	366			107
361,289	(1,114)	4,378,835	436,806,540	367			108
640,421	-	5,437	92,206,949	368			109
737,013	(2,470)	557,858	55,935,296	369			110
-	(668)	(269,624)	12,341,314	370			111
-	-	(311,956)	18,272,474	371			112
-	-	-	458,056	371			112
1,765,796	48,274	2,897,665	713,065,368				113
							114
1	(1)	(70,062)	1,981,247	374.1			115
6,123	77,387	98,390	9,869,266	374			
21,246	-	101,933	5,716,745	375			117
1,410,792	-	-	1,107,768,560	376			118
-	-	-	-	377			119
(78,406)	(62,503)	(65,522)	51,953,519	378			120
-	-	-	-	379			121
1,909,899	-	-	887,507,024	380			122
4,688,333	-	-	232,222,458	381			123
1,050,312	-	-	214,274,766	382			124
279,075	-	-	21,838,929	383			125
-	-	-	-	384			126
-	-	-	-	385			127
-	-	-	-	386			128
-	-	-	-	387			129
-	-	-	121,277,653	388			130
9,287,375	14,883	64,739	2,654,410,167				131
							132
-	-	-	2,383,979	389.1			133
-	-	-	1,516	389.2			134
313,550	15,912	-	32,600,665	390			135
14,515	-	-	643,734	391			136
815,760	8,292	5,966	2,548,251	391.1			137
138,727	-	119,793	12,500,748	392			138
-	-	-	50,840	393			139
69,639	-	(486,450)	5,258,291	394			140
65,578	-	-	343,390	395			141

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
141	396	Power Operated Equipment	1,826,824	34,228	
142	397	Communication Equipment	6,770,192	424,953	
143	398	Miscellaneous Equipment	501,817	-	
144		SUBTOTAL	66,471,145	1,172,539	
145	399	Other Tangible Property	-	-	
146		TOTAL General Plant	66,471,145	1,172,539	
147		TOTAL (Accounts 101 and 106)	3,526,852,751	264,561,465	
148	101.1	Property Under Capital Leases	5,677,246	-	
149	102	Gas Plant Purchased (See Instruction 8)	-	-	
150	(Less)	Gas Plant Sold (See Instruction 8)	-		
151	103	Experimental Gas Plant Unclassified	-		
152		TOTAL GAS PLANT IN SERVICE	3,532,529,997	264,561,465	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
-	-	(8,047)	1,853,005	396	141
1,828,212	-	-	5,366,933	397	142
64,862	1,515	(251,375)	187,095	398	143
3,310,843	25,719	(620,113)	63,738,447		144
-	-	-	-	399	145
3,310,843	25,719	(620,113)	63,738,447		146
17,041,402	85,877	(738,798)	3,773,719,893		147
1,536,793	74,684	-	4,215,137	101.1	148
	-	-	-	102	149
-	-	-	-	102	150
-	-	-	-	103	151
18,578,195	160,561	(738,798)	3,777,935,030		152

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.		2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	Gas Properties	Various	Various	405,064
3				
4				
5				
6				
7				
8				
9				
10				
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42	TOTAL			\$405,064

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
PRODUCTION PROPERTY HELD FOR FUTURE USE (Account 105.1)				
1. Report separately each property held for future use at end of the year having the original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, and Gas Rights Held for Future Utility Use (Per 500-501)			
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47	TOTAL			



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.				
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Intangible Plant - Gas Total	485,586	-	
2				
3	Natural Gas Store & Processing Plant Total	32,040,559	9,565,240	
4				
5	Transmission Plant - Gas Total	10,766,961	96,715,206	
6				
7	Distribution Plant - Gas Total	7,034,278	102,359,613	
8				
9	General Plant - Gas Total	10,027,773	9,084,670	
10				
11				
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42	TOTAL	60,355,157	217,724,729	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
CONSTRUCTION OVERHEADS-GAS				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Engineering and Supervision	34,485,507	73,468,563	
2	Administrative and General	27,301,867	67,603,199	
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46	TOTAL	61,787,374		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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><b>ENGINEERING AND SUPERVISION</b></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 land rights, and general equipment, on the basis of direct labor and material charges.</p> <p><b>ADMINISTRATIVE AND GENERAL</b></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 and (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed pro rata over all construction jobs except general equipment on basis of direct company labor and engineering and supervision costs.</p> <p>Pension expenses were allocated directly, based on payroll charges, to the various work orders.</p> <p><b>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</b></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><b>INSURANCE</b></p> <p>Insurance costs have been charged directly to the major construction jobs to which they apply.</p> <p><b>PROPERTY TAXES</b></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 plant jobs are actual taxes paid. Taxes capitalized on other than the major plant jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.</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) 4/15/2011	December 31, 2010

**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 and 109)**

1. Explain in a footnote any important adjustments during year.  
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.  
3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is remove from service.  
If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in process at year end in the appropriate functional classification.  
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	1,878,334,036	1,878,313,661	20,375	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	99,878,471	99,878,471	-	-
4	(403.1) Deprec. And Deplet. Expense	-	-	-	-
5	(413) Exp. of Gas Plt. Leas. to Others	-	-	-	-
6	Transportation Expenses-Clearing	-	-	-	-
7	Other Clearing Accounts	-	-	-	-
8	Other Accounts (Specify):	-	-	-	-
9		-	-	-	-
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	99,878,471	99,878,471	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	17,026,667	17,026,667	-	-
13	Cost of Removal	14,347,105	14,347,105	-	-
14	Salvage (Credit)	(97,730)	(97,730)	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	31,276,042	31,276,042	-	-
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	2,610,972	2,610,972	-	-
18	Retirement WIP	34,044	34,044	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	1,949,581,481	1,949,561,106	20,375	-

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

20	Production - Manufactured Gas	-	-	-	-
21	Production & Gathering - Natural Gas	690,719	670,344	20,375	-
22	Products Extraction - Natural Gas	-	-	-	-
23	Underground Gas Storage	132,031,169	132,031,169	-	-
24	Other Storage Plant	-	-	-	-
25	Base Load LNG Terminating & Processing Plant	-	-	-	-
26	Transmission	202,381,777	202,381,777	-	-
27	Distribution	1,586,520,198	1,586,520,198	-	-
28	General	27,957,618	27,957,618	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	1,949,581,481	1,949,561,106	20,375	-

1. Line 17, column (c) amount consists primarily of transfer activity for prior years.

2. Gas Plant in Service Retirements-	
Page 212B, Line 147, Col (d)	17,041,402
Nondepreciable Property	(14,735)
Book Cost of Plant Retired-Line 12, Col (c)	<u>17,026,667</u>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed</p> <p>with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60 degrees F.</p>						
No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	-	1,038,056,426	-	-	1,038,056,426
2	Gas Delivered to Storage (contra Account)	-	662,580,134	-	-	662,580,134
3	Gas Withdrawn from Storage (contra Account)	-	755,163,062	-	-	755,163,062
4	Other Debits or Credits (Net)	-	(4,128,214)	-	-	(4,128,214)
5	Balance at End of Year	-	941,345,284	-	-	941,345,284
6	Mcf	-	137,186,639	-	-	137,186,639
7	Amount Per Mcf	-	7	-	-	7
8	State basis of segregation of inventory between current and noncurrent portions:					
9	Inventory Account 164.1 was decreased \$4,128,214 to reflect gas storage losses of approximately 601,409 mcf.					
10	The company has elected to use Account 358 for non-current gas.					

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
<b>GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS</b>				
1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.) 2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.				
Line No.	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at ° 60 F) (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
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39				
40				
41				
42	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010			
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).						
4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.						
BALANCE END OF YEAR		Prepayments in CURRENT YEAR				
Mcf (14.73 psia at ° 60 F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at ° 60 F) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	Line No.
						1
						2
						3
						4
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						12
						13
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						42



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011		Year of Report December 31, 2010	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226-227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance End of Year (b)	
1	Prepaid Insurance					11,511,839	
2	EPRI Fees					641,062	
3	Prepaid MPSC Assessment					2,742,005	
4	Prepaid Maintenance-Substation Transformer					157,601	
5	Prepaid Progress Payments-Gas T&S Valves					339,502	
6	Prepaid Hydro Fees-Dept of Natural Resources					166,205	
7	Prepaid Hydro Fees-USDA Forest Service					184,545	
8	Prepaid Outside Services-GAP International					44,000	
9	Prepaid Fees-NERC Reliability					335,263	
10	Prepaid IS&T Costs-Hardware Maintenance					2,001,320	
11	Prepaid IS&T Costs-Software Maintenance					4,139,301	
TOTAL						22,262,643	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1, and period of amortization (mo, to, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9	TOTAL						
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
10							
11							
12							
13							
14							
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19							
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26							
27							
28							
29							
30	TOTAL				0	0	

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
<b>GAS OPERATING REVENUES (Account 400)</b>			
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, column (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer		should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60 degrees F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. 5. If increases or decreases from previous year (column (c), (e) and (g)), are not derived from previously reported	
Line No.	Title of Account (a)	<b>OPERATING REVENUES</b>	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	1,676,903,901	1,823,981,370
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	450,094,677	515,626,164
5	Large (or Ind.) (See Instr. 6)	88,206,882	101,822,000
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	3,026,976	3,467,832
8	TOTAL Sales to Ultimate Consumers	2,218,232,436	2,444,897,366
9	483 Sales for Resale	-	-
10	TOTAL Nat. Gas Service Revenues	2,218,232,436	2,444,897,366
11	Revenues from Manufactured Gas	-	-
12	TOTAL Gas Service Revenues	2,218,232,436	2,444,897,366
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	11,134,296	11,285,917
16	488 Misc. Service Revenues	45,981,743	44,953,976
17	489 Rev. from Trans. of Gas of Others	69,159,974	59,447,775
18	490 Sales of Prod. Ext. from Nat. Gas	-	-
19	491 Rev. from Nat. Gas Proc. by Others	-	-
20	492 Incidental Gasoline and Oil Sales	-	-
21	493 Rent from Gas Property	1,003,735	894,545
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	23,837,477	23,254,731
24	TOTAL Other Operating Revenues	151,117,225	139,836,944
25	TOTAL Gas Operating Revenues	2,369,349,661	2,584,734,310
26	(Less) 496 Provision for Rate Refunds	8,941,080	22,086,190
27	TOTAL Gas Operating Revenues Net of Provision for Refu	2,360,408,581	2,562,648,120
28	Sales by Communities (Incl. Main Line Sales to Resid. and Comm. Custrs.)	2,215,205,460	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	-	
30	Sales for Resale	-	
31	Other Sales to Public Authorities (from Local Dist. Only)	-	
32	Interdepartmental Sales	3,026,976	
33	TOTAL (Same as Line 10, Columns (b) and (d))	2,218,232,436	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS OPERATING REVENUES (Account 400) (Continued)				
figures, explain any inconsistencies in a footnote. 6. Commercial and Industrial sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf		per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.		

MCF OF NATURAL GAS SOLD		AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH		Line No
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
151,156,630	162,001,891	1,576,520	1,574,246	2
				3
46,571,579	51,594,751	117,860	118,199	4
9,544,778	10,563,572	6,938	7,073	5
-	-	-	-	6
352,534	389,091	81	88	7
207,625,521	224,549,305	1,701,399	1,699,606	8
-	-	-	-	9
207,625,521	224,549,305	1,701,399	1,699,606	10
				11
NOTES				12
				13
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				21
				22
				23
				24
				25
				26
				27
207,272,987				28
-				29
-				30
-				31
352,534				32
207,625,521				33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

#### RATE AND SALES SECTION

##### Definitions of Classes of Service and Instructions Pertaining to Statements of Sales Data

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average number of customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which by crossing out one not applying). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commercial Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses, apartment houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commercial Service. This class to include all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Street and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefore are at tariff or other specific rates.

I. Other Sales. This class includes all service to ultimate consumers not included in the foregoing described classifications.

\*A-I. Total Sales to Ultimate Consumers. This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales to gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such other), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

\*A-K. Total Gas Operating Revenues. The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**625-A. SALES DATA FOR THE YEAR  
(STATE OF MICHIGAN)**

Line No.	Class of Service (a)	Average number of customers per month (b)	Gas Sold Mcf * (c)	Revenue (to nearest dollar) (d)	Averages		
					Mcf * per customer (e)	Revenue per customer (f)	Revenue per Mcf * (g)
1	AB. Residential service						
2	A. Residential service	5,976	361,646	4,202,989	60.52	703.31	11.62
3	B. Residential space heating service	1,570,544	151,615,663	1,664,594,642	96.54	1,059.88	10.98
4	CD. Commercial service						
5	C. Commercial service, except SH	117,860	46,824,433	449,367,521	397.29	3,812.72	9.60
6	D. Commercial space heating				-	-	-
7	E. Industrial service	6,938	9,596,598	88,090,470	1,383.19	12,696.81	9.18
8	F. Public street & highway lighting				-	-	-
9	G. Other sales to public authorities				-	-	-
10	H. Interdepartmental sales	81	354,446	3,035,734			8.56
11	I. Other sales				-	-	-
12	A-I. Total sales to ultimate customers	1,701,399	208,752,786	2,209,291,356	122.69	1,298.51	10.58
13	J. Sales to other gas utilities for resale	-	-	-	-	-	-
14	A-J. TOTAL SALES OF GAS	1,701,399	208,752,786	2,209,291,356	122.69	1,298.51	10.58
15	K. Other gas revenues			151,117,225			
16	A-K. TOTAL GAS OPERATING REVENUE			2,360,408,581			

\* Report Mcf on a pressure base of 14.65 psia dry and a temperature base of 60 degrees F. Give two decimals.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR**

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a)-List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b)-Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c )-Using the classification show in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d)-Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f)-For each rate schedule listed enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate schedule designation (a)	Type of service to which schedule is applicable (b)	Class of service (c)	Average number of customers per month (d)	Mcf Sold (e)	Revenue (to nearest dollar) (f)
1	Residential - Rate A	(1)	A	5,976	386,621	4,501,977
2	Residential - Rate A	(2)	B	1,560,690	144,581,749	1,615,872,553
3	Residential - Rate A-1	(2)	A & B	9,854	7,123,905	69,229,463
4	Comm & Ind - Rate B/GS-1	(3)	D & E	93,090	14,275,940	149,882,259
5	Comm & Ind - Rate GS-2	(3)	D & E	30,801	33,730,462	318,022,419
6	Comm & Ind - Rate C/GS-3	(3)	D & E	899	9,464,496	81,521,177
7	Commercial - Rate GL-1	(4)	F	8	1,704	13,290
8	Interdepartmental	(5)	H	81	348,370	2,986,845
9	Total Sales to Ultimate Customers			1,701,399	209,913,247	2,242,029,983
10	Unbilled Sales and Revenue				(1,160,461)	(23,797,547)
11	Provisions for Rate Refunds				-	(8,941,080)
12					-	-
13					-	-
14					-	-
15					-	-
16					-	-
17						
18						
19						
20						
21						
22						
23	Net Sales and Revenues				208,752,786	2,209,291,356

- All domestic uses except space heating.
- All domestic uses.
- Any usual commercial, industrial or institutional use with space heating.
- Commercial and industrial outdoor lighting.
- Electric generation, space heating and miscellaneous uses.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES**

- |  |  |
|--|--|
| <p>1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).</p> <p>2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.</p> <p>3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.</p> <p>4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.</p> | <p>5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.</p> <p>6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p> |
|--|--|

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	752; 753	Residential	A, B	164,218	17,350,855	203,679,772
2	277; 278; 289	Commercial	C	23,914	16,393,417	152,464,471
3	279; 280; 290	Industrial	E	1,672	2,644,816	24,029,869
4						
5						
6						
7						
8						
9						
10						
11						
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14						
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16						
17						
18	TOTALS			189,804	36,389,088	380,174,112



Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas. 3. Enter the average number of customers per company and/or by rate schedule.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)	
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TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1) (Cont'd)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.			"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
					1
					2
					3
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)				
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>4. In column (a) include the names of companies from which revenues were derived, points of receipt and of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.</p>				
Line No.	Name of Company (Designate associated companies with an asterisk)  (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)	
1	Utilicorp United, Inc. (Michigan Gas Utilities) (1)			
2	Received from Trunkline, ANR, Great Lakes, Jackson, and Mich Con Pipelines, the			
3	Amoco Plant and various Michigan production areas and redelivered at Girard,			
4	Plainwell, Monterey and Salem interchanges.			
5				
6	Transportation Rate ST-1, ST-2, LT-1, LT-2, XLT-1, XLT-2 and CS Customers (1);			
7	U-15506 and U-15986			
8	Chrysler (1)			
9	Dow Corning (1)			
10	Ford Motor (1)			
11	General Motors (1)			
12	James River (1)			
13	Michigan Ethanol (1)			
14	Monitor Sugar (1)			
15	Carbon Green (1)			
16	State University (1)			
17	Western Michigan (1)			
18				
19	Others under 1,000,000 Mcf per company	2945		
20				
21				
22	Midland Cogeneration Venture; U-9101 (1,2)			
23				
24	Southeastern Michigan Gas Company (1,2)			
25				
26	Kinder Morgan (1,2)			
27				
28				
29	Others under 1,000,000 Mcf per company	2		
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."			
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
1,835,978	1,897,011	217,176	11.4		1
					2
					3
					4
					5
					6
					7
4,079,401	3,951,109	2,399,276	60.7		8
3,707,174	3,701,689	1,613,989	43.6		9
3,053,923	3,029,015	2,690,401	88.8		10
4,356,938	6,002,881	4,856,882	80.9		11
2,473,219	2,479,553	759,698	30.6		12
1,536,032	1,535,104	237,534	15.5		13
2,094,755	2,102,055	854,697	40.7		14
1,426,684	1,421,275	767,340	54.0		15
2,165,909	2,101,580	461,750	22.0		16
1,359,332	1,333,519	553,994	41.5		17
					18
35,712,929	36,699,254	42,284,127	115.2		19
					20
					21
35,763,616	35,438,102	9,301,051	26.2		22
					23
1,475,307	1,471,310	198,984	13.5		24
					25
5,177,001	5,177,001	1,912,450	36.9		26
					27
(15,448,217)	173	50,625	29,263.0		28
90,769,981	108,340,631	69,159,974	63.8		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) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.				
3. Enter the average number of customers per company and/or by rate schedule.				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Mcf Of Gas Injected (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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20				
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25				
26				
27				
28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.				
Mcf of Gas Withdrawn (d)	Revenue (f)	Average Revenue per Mcf of Gas Injected/Withdrawn (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Wells Expenses	-	-	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	-	-	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	-	-	
17	760 Rents	-	-	
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-	-	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	-	-	
24	765 Maintenance of Field Compressor Station Equipment	-	-	
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-	
26	767 Maintenance of Purification Equipment	-	-	
27	768 Maintenance of Drilling and Cleaning Equipment	-	-	
28	769 Maintenance of Other Equipment	-	-	
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	-	-	
30	TOTAL Natural Gas Production and Gathering (Enter Total of lines 18 and 29)	-	-	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	-	-	
34	771 Operation Labor	-	-	
35	772 Gas Shrinkage	-	-	
36	773 Fuel	-	-	
37	774 Power	-	-	
38	775 Materials	-	-	
39	776 Operation Supplies and Expenses	-	-	
40	777 Gas Processed by Others	-	-	
41	778 Royalties on Products Extracted	-	-	
42	779 Marketing Expenses	-	-	
43	780 Products Purchases for Resale	-	-	
44	781 Variation in Products Inventory	-	-	
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-	
46	783 Rents	-	-	
47	TOTAL Operation (Enter Total of lines 33 thru 46)	-	-	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	<b>B2. Products Extraction (Continued)</b>			
48	Maintenance			
49	784 Maintenance Supervision and Engineering	-	-	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-	
58	TOTAL Products Extraction (Enter Total of line 47 and 57)	-	-	
59	<b>C. Exploration and Development</b>			
60	Operation			
61	795 Delay Rentals	-	-	
62	796 Nonproductive Well Drilling	-	-	
63	797 Abandoned Leases	-	-	
64	798 Other Exploration	-	-	
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-	-	
	<b>D. Other Gas Supply Expenses</b>			
66	Operation			
67	800 Natural Gas Well Head Purchases	-	-	
68	801 Natural Gas Field Line Purchases	-	-	
69	802 Natural Gas Gasoline Plant Outlet Purchases	-	-	
70	803 Natural Gas Transmission Line Purchases	1,429,787,919	1,661,537,982	
71	803.1 Off-System Gas Purchases	-	-	
72	804 Natural Gas City Gate Purchases	-	-	
73	804.1 Liquefied Natural Gas Purchases	-	-	
74	805 Other Gas Purchases	-	-	
75	(Less) 805.1 Purchased Gas Cost Adjustments	-	-	
76	(Less) 805.2 Incremental Gas Cost Adjustments	-	-	
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	1,429,787,919	1,661,537,982	
78	806 Exchange Gas	-	-	
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas	-	-	
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	
83	807.4 Purchased Gas Calculations Expenses	-	-	
84	807.5 Other Purchased Gas Expenses	-	-	
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-	-	
86	808.1 Gas Withdrawn from Storage - Debit	755,163,062	845,416,017	
87	(Less) 808.2 Gas Delivered to Storage - Credit	662,580,134	718,629,258	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-	
90	(Less) Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	3,743,256	7,690,058	
92	811 Gas Used for Products Extraction - Credit	-	-	
93	812 Gas Used for Other Utility Operations - Credit	2,278,478	2,976,610	
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	6,021,734	10,666,668	
95	813 Other Gas Supply Expenses			
95a	813.1 Synthetic Gas Supply Expenses	-	-	
95b	813.2 Gas Cost Recovery Expenses-Royalties	-	-	
96	TOTAL Other Gas Supply Expenses (Total of lines 77,78,85,86 thru 89,94 & 95a,b)	1,516,349,113	1,777,658,073	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	1,516,349,113	1,777,658,073	



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<b>GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	Operation			
101	814 Operation Supervision and Engineering	1,013,799	952,613	
102	815 Maps and Records		-	
103	816 Wells Expenses	88,134	54,361	
104	817 Lines Expense	1,477,583	1,438,010	
105	818 Compressor Station Expenses	3,398,631	3,301,332	
106	819 Compressor Station Fuel and Power	8,180,268	9,163,498	
107	820 Measuring and Regulating Station Expenses	(3,275)	47,502	
108	821 Purification Expenses	-	72,024	
109	822 Exploration and Development		-	
110	823 Gas Losses	2,150,135	1,664,368	
111	824 Other Expenses	990,526	745,201	
112	825 Storage Well Royalties	-	-	
113	826 Rents	-	-	
114	<b>TOTAL Operation (Enter Total of lines 101 thru 113)</b>	<b>17,295,801</b>	<b>17,438,909</b>	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	680,682	822,764	
117	831 Maintenance of Structures and Improvements		-	
118	832 Maintenance of Reservoirs and Wells	339,065	200,393	
119	833 Maintenance of Lines	997,405	961,145	
120	834 Maintenance of Compressor Station Equipment	721,206	667,707	
121	835 Maintenance of Measuring and Regulating Station Equipment	37,196	56,103	
122	836 Maintenance of Purification Equipment	-	-	
123	837 Maintenance of Other Equipment	-	-	
124	<b>TOTAL Maintenance (Enter Total of lines 116 thru 123)</b>	<b>2,775,554</b>	<b>2,708,112</b>	
125	<b>TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)</b>	<b>20,071,355</b>	<b>20,147,021</b>	
126	<b>B. Other Storage Expenses</b>			
127	Operation			
128	840 Operation Supervision and Engineering	-	-	
129	841 Operation Labor and Expenses	-	-	
130	842 Rents	-	-	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	<b>TOTAL Operation (Enter Total of lines 128 thru 133)</b>	<b>-</b>	<b>-</b>	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures and Improvements	-	-	
138	843.3 Maintenance of Gas Holders	-	-	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	-	-	
141	843.6 Maintenance of Vaporizing Equipment	-	-	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	<b>TOTAL Maintenance (Enter Total of lines 136 thru 144)</b>	<b>-</b>	<b>-</b>	
146	<b>TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)</b>	<b>-</b>	<b>-</b>	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	-	-	
150	844.2 LNG Processing Terminal Labor and Expenses	-	-	
151	844.3 Liquefaction Processing Labor and Expenses	-	-	
152	844.4 Liquefaction Transportation Labor and Expenses	-	-	
153	844.5 Measuring and Regulating Labor and Expenses	-	-	
154	844.6 Compressor Station Labor and Expenses	-	-	
155	844.7 Communication System Expenses	-	-	
156	844.8 System Control and Load Dispatching	-	-	
157	845.1 Fuel	-	-	
158	845.2 Power	-	-	
159	845.3 Rents	-	-	
160	845.4 Demurrage Charges	-	-	
161	(Less) 845.5 Wharfage Receipts - Credit	-	-	
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-	
163	846.1 Gas Losses	-	-	
164	846.2 Other Expenses	-	-	
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-	-	
168	847.2 Maintenance of Structures and Improvements	-	-	
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-	
170	847.4 Maintenance of LNG Transportation Equipment	-	-	
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-	
172	847.6 Maintenance of Compressor Station Equipment	-	-	
173	847.7 Maintenance of Communication Equipment	-	-	
174	847.8 Maintenance of Other Equipment	-	-	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Natural Gas Terminaling & Processing Expenses (Lines 165 & 175)	-	-	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	20,071,355	20,147,021	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	2,113,448	2,370,937	
181	851 System Control and Load Dispatching	3,982,100	4,013,710	
182	852 Communication System Expenses	243,744	203,662	
183	853 Compressor Station Labor and Expenses	2,425,928	3,078,778	
184	854 Gas for Compressor Station Fuel	(4,634,446)	(1,380,853)	
185	855 Other Fuel and Power for Compressor Stations		-	
186	856 Mains Expenses	5,921,983	1,562,635	
187	857 Measuring and Regulating Station Expenses	4,154,263	3,768,467	
188	858 Transmission and Compression of Gas by Others		-	
189	859 Other Expenses	295,303	173,720	
190	860 Rents	-	-	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	14,502,323	13,791,056	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	661,907	580,726	
194	862 Maintenance of Structures and Improvements		-	
195	863 Maintenance of Mains	3,177,038	3,023,302	
196	864 Maintenance of Compressor Station Equipment	5,316,502	3,067,909	
197	865 Maintenance of Measuring and Reg. Station Equipment	30,137	98,396	
198	866 Maintenance of Communication Equipment		-	
199	867 Maintenance of Other Equipment		-	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	9,185,584	6,770,333	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	23,687,907	20,561,389	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	10,052,377	11,545,004	
205	871 Distribution Load Dispatching		-	
206	872 Compressor Station Labor and Expenses		-	
207	873 Compressor Station Fuel and Power		-	
208	874 Mains and Services Expenses	18,132,556	22,374,006	
209	875 Measuring and Regulating Station Expenses - General	1,674,238	2,066,353	
210	876 Measuring and Regulating Station Expenses - Industrial		-	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station		-	
212	878 Meter and House Regulator Expenses	6,155,423	6,578,416	
213	879 Customer Installations Expenses	26,971,241	26,100,826	
214	880 Other Expenses	25,151,271	24,698,191	
215	881 Rents	-	-	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	88,137,106	93,362,796	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	2,544,026	2,850,987	
219	886 Maintenance of Structures and Improvements		-	
220	887 Maintenance of Mains	7,543,368	8,925,048	
221	888 Maintenance of Compressor Station Equipment		-	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	1,129,509	1,101,323	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-	
225	892 Maintenance of Services	4,182,036	4,179,265	
226	893 Maintenance of Meters and House Regulators	2,409,674	2,487,621	
227	894 Maintenance of Other Equipment	469,157	545,829	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	18,277,770	20,090,073	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	106,414,876	113,452,869	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	3,705,071	3,841,054	
233	902 Meter Reading Expenses	10,322,119	8,357,432	
234	903 Customer Records and Collection Expenses	30,517,327	31,866,626	
235	904 Uncollectible Accounts	29,839,033	32,745,694	
236	905 Miscellaneous Customer Accounts Expenses	53,250	92,701	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	74,436,800	76,903,507	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	69,530	54,164	
241	908 Customer Assistance Expenses	42,725,712	32,200,831	
242	909 Informational and Instructional Expenses	507,555	423,520	
243	910 Miscellaneous Customer Service and Information Expenses	-	6,960	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	43,302,797	32,685,475	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	
248	912 Demonstrating and Selling Expenses	71,380	80,187	
249	913 Advertising Expenses	-	-	
250	916 Miscellaneous Sales Expenses	-	-	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	71,380	80,187	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	21,301,642	20,760,931	
255	921 Office Supplies and Expenses	9,291,098	11,309,961	
256	(Less) 922 Administrative Expenses Transferred-Credit	6,176,778	5,095,200	
257	923 Outside Services Employed	6,802,133	6,990,319	
258	924 Property Insurance	805,276	779,755	
259	925 Injuries and Damages	12,003,734	12,591,414	
260	926 Employee Pensions and Benefits	76,765,031	77,151,924	
261	927 Franchise Requirements	-	-	
262	928 Regulatory Commission Expenses	306,218	298,912	
263	(Less) 929 Duplicate Charges - Credit	-	-	
264	930.1 General Advertising Expenses	1,664,879	1,678,635	
265	930.2 Miscellaneous General Expenses	6,125,455	2,058,500	
266	931 Rents	87,664	87,492	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	128,976,352	128,612,643	
268	Maintenance			
269	935 Maintenance of General Plant	3,151,167	3,702,725	
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	132,127,519	132,315,368	
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251, and 270)	1,916,461,747	2,173,803,889	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31.				
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employee on line 3, and show the number				
of special construction employees in a footnote.				
3. The number of employees assignable to the gas 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 gas department from joint functions.				
1	Payroll Period Ended (Date)	10/31/10		
2	Total Regular Full-Time Employees	2,321		
3	Total Part-Time and Temporary Employees (Full Time Equivalents)	38		
4	Total Employees	2,359		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)

1. Report particulars of gas purchases during the year in the manner prescribed below.

2. Provide subheadings and totals for prescribed accounts as follows:

800	Natural Gas Well Head Purchases.
801	Natural Gas Field Line Purchases.
802	Natural Gas Gasoline Plant Outlet Purchases.
803	Natural Gas Transmission Line Purchases.
803.1	Off-System Gas Purchases.
804	Natural Gas City Gate Purchases.
804.1	Liquefied Natural Gas Purchases.
805	Other Gas Purchases.

Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.

In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.

3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.

4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.

5. Column instructions are as follows:

Column (b) - Report the names of all sellers. Abbreviations may be used where necessary.

Column (c) - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.

Columns (d) and (e) - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.

Column (f) - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.

If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (\*) in Column (f).

Column (g) - Show for each purchase the approximate Btu per cubic foot.

Column (h) - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

Column (i) - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).

Column (j) - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)

Line No.	Account No. (a)	Name of Seller (Designate Associated Companies) (b)	Name of Producing Field or Gasoline Plant (c)	State (d)
1	803	Miscellaneous Short Term Purchases	N/A	N/A
2	803	ANR Pipeline (Unused Reservation)		
3	803	Great Lakes Trans.(Unused Reservation)		
4	803	Trunkline Gas Co. (Unused Reservation)		
5				
6	803	Imbalance Gas		
7	803	Chevron USA		
8	803	Conoco Phillips Company		
9	803	Anadarko		
10	803	Noble Energy Marketing		
11	803	Eagle Energy		
12	803	Oneok Gas Marketing		
13	803	Occidental		
14	803	BP Canada Energy Marketing		
15	803	Panhandle Pipeline (Unused Reserv.)		
16				
17	803	Tenaska Marketing Ventures		
18	803	Morgan Stanley Capital Group		
19	803	Total Gas & Power North America, Inc		
20	803	Vector Pipeline (Unused Reservation)		
21	803	Nexen Marketing USA Inc		
22	803	Shell Energy		
23	803	National Fuel Marketing		
24	803	BG Energy		
25	803	Cargill		
26	803	Powerex Corporation		
27	803	Sequent		
28	803	J Aron & Company		
29	803	Louis/Dreyfus		
30	803	Adams Resources		
31	803	Barclays Bank		
32	803	Macquaire Cook		
33	803	Enterprise		
34	803	Laclede Energy Resources		
35	803	JP Morgan		
36	803	DB Energy Trading		
37	803	Iberdrola		
38	803	Southwestern Energy		
39	803	Sempra Energy		
40	803	GCC - Integrys Energy Services		
41				
42	803	GCC - Direct Energy Services		
43				
44				
45				
46	803	GCC - Interstate Gas Supply		
47				
48				
49	803	GCC - MX Energy		
50				
51				
52				
53	803	GCC - Miscellaneous		
54	803	GCC - Lakeshore Energy		
55				
56	803	GCC - Universal Gas & Electric		
57				
58	803	GCC - My Choice Energy		
59				
60	803	GCC - Volunteer Energy Services		
61				
62	803	GCC - Constellation New Energy		
63	803	GCC - Energy USA-TPC		
64	803	GCC - Realgy Energy		
65	803	GCC - Spark Energy		
66	803	GCC - US Gas and Electric		
67				
68	803	GCC - Border Energy		
69	803	GCC - Just Energy		
70				
71	803	GCC - Santana Energy		
72	803	GCC - Bishop Energy		
73	803	GCC - Glacial Natural Gas		

N/A - Gas is delivered from a pool on Interstate Pipelines, therefore, the producing field, state and county are unknown.

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Consumers Energy Company		(1) [ X ] An Original (2) [   ] A Resubmission		(Mo, Da, Yr) 4/15/2011	December 31, 2010	
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)						
County (e)	Date of Contract (f)	Approx. Btu per Cu. Ft. (g)	Gas Purchased-Mcf (14.73 psia 60° F) (h)	Cost of Gas (i)	Cost per Mcf (cents) (j)	Line No.
N/A	N/A	1,013	(98,669)	(728,178)	738.00	1
	12/06/05	N/A	-	51,716	N/A	2
	10/09/06	N/A	-	2,038,239	N/A	3
	09/01/93	N/A	-	1,329,729	N/A	4
	[02/01/04]					5
	N/A	1,013	(380,853)	(2,857,261)	750.23	6
	02/01/03	1,013	9,973,739	50,882,113	510.16	7
	03/01/03	1,013	16,865,711	139,630,709	827.90	8
	03/01/03	1,013	935,369	6,574,603	702.89	9
	01/01/03	1,013	1,714,262	14,848,992	866.20	10
	07/01/03	1,013	4,832,060	30,764,584	636.68	11
	01/01/03	1,013	1,804,228	14,178,058	785.82	12
	11/01/02	1,013	6,724,699	49,274,534	732.74	13
	03/01/03	1,013	25,481,234	190,073,023	745.93	14
	04/01/05		-	286,474	N/A	15
	[10/01/05]					16
	11/01/02	1,013	9,838,428	72,929,828	741.28	17
	10/01/01	1,013	9,053,327	58,924,998	650.87	18
	04/01/03	1,013	15,059,851	124,205,237	824.74	19
	06/29/06	N/A	-	593,884	N/A	20
	10/01/01	1,013	3,694,203	25,765,756	697.46	21
	10/01/04	1,013	10,410,532	68,613,809	659.08	22
	03/01/06	1,013	2,517,550	13,919,759	552.91	23
	05/02/03	1,013	3,060,041	16,892,573	552.04	24
	09/01/05	1,013	10,285,950	60,840,233	591.49	25
	08/01/08	1,013	3,090,914	17,772,268	574.98	26
	01/01/03	1,013	3,565,313	26,315,485	738.10	27
	10/01/01	1,013	31,899	133,382	418.14	28
	12/01/04	1,013	281,028	2,132,313	758.75	29
	08/01/08	1,013	2,263,323	10,489,409	463.45	30
	02/01/08	1,013	9,455,729	58,173,574	615.22	31
	03/01/04	1,013	3,148,936	14,933,444	474.24	32
	04/10/09	1,013	288,491	1,728,205	599.05	33
	08/01/05	1,013	3,088,920	15,571,533	504.11	34
	06/17/09	1,013	3,289,467	16,345,615	496.91	35
	08/20/09	1,013	897,618	4,323,036	481.61	36
	11/05/09	1,013	2,396,305	11,645,888	485.99	37
	01/18/10	1,013	3,858,744	18,484,192	479.02	38
	01/01/10	1,013	2,225,750	10,404,495	467.46	39
	8/25/05 [3/31/07]	1,013	445,666	2,680,516	601.46	40
	[3/31 & 4/14/10]					41
	12/21/00	1,013	5,400,772	46,713,626	864.94	42
	[03/10/03]					43
	[03/31&8/01/05]					44
	[03/31/07]					45
	1/5/2005 [3/31/05]	1,013	9,972,905	68,210,593	683.96	46
	[03/31/07]					47
	[03/31/10]					48
	01/15/02	1,013	1,324,509	9,490,031	716.49	49
	[04/01/03]					50
	[03/31/05]					51
	[3/31/07&3/31/10]					52
	N/A	1,013	98,669	728,445	738.27	53
	11/28/05	1,013	2,855,641	17,250,460	604.08	54
	[3/31/07&3/31/10]					55
	01/03/06	1,013	3,815,038	39,941,296	1,046.94	56
	[3/31/07&3/31/10]					57
	01/31/06	1,013	529,322	3,577,984	675.96	58
	[3/31/07&3/31/10]					59
	06/28/06	1,013	6,920,792	45,092,274	651.55	60
	[03/31/07]					61
	3/15/07 [3/31/10]	1,013	2,039,008	11,983,729	587.72	62
	11/05/07	1,013	87,481	424,229	484.94	63
	4/2/08 [3/31/10]	1,013	547,591	3,541,432	646.73	64
	4/15/08 [3/31/10]	1,013	261,781	2,366,341	903.94	65
	04/15/08	1,013	2,785,929	19,900,910	714.34	66
	[1/31/09&3/31/10]					67
	10/26/09 [3/31/10]	1,013	414,659	2,491,294	600.81	68
	11/03/09	1,013	228,100	2,214,865	971.01	69
	[3/31 & 4/30/10]					70
	11/2/09 [3/31/10]	1,013	768,357	5,253,343	683.71	71
	05/17/10	1,013	11,971	69,236	578.36	72
	06/24/10	1,013	88,516	461,064	520.88	73



Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions

(less than 100,000 Mcf) may be grouped.

2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)					
performance of gas exchange services. 3. List individually net transactions occurring during the year for each rate schedule.			4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.		
Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
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					42

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Indenti- fication (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
41						
42	Total					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)**

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Mcf for any use is an estimated quantity, state

such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas Used for Compressor Station Fuel-Credit	(A)	522,074	3,743,256	717.00	-	-
2	811 Gas Used for Products Extraction-Credit	-	-	-	-	-	-
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	-	-	-	-	-	-
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others	-	-	-	-	-	-
5	812 Gas Used for Other Utility Operations-Credit (Report separately for each principal use. Group minor uses.)						
6	812 Gas used in Util. Oprs--Credit (Nonmajor only)						
7	Field Usage	824	84,052	612,711	728.97	-	-
8	Transmission Measuring and Regulating Stations	857	238,905	1,792,590	750.34	-	-
9	Maintenance, Construction and Testing	367, 833	(4,811)	(126,823)	-	-	-
10	Gas Used in Company Buildings		45,315				
11							
12	Total Account 812 (Operations Usage)		363,461	2,278,478	626.88	-	-
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		885,535	6,021,734	680.01	-	-

(A) 819,821,854 Note: Account 854 includes fuel credits for gas retained from transportation and storage customers.

Mcf on lines 1, 7, 8 and 9 are recorded on an estimated and adjusted basis.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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#### LEASE RENTALS CHARGED

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

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

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

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

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

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

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

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

#### A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Bankers Leasing Corp	Vehicles, Office Equipment, EDP Equipment, Material Handling Equipment, Tools & Garage Equipment, Lab & Instrument Equipment, Construction & Maintenance Equipment, and Communications Equipment (Note 1)	
Well Fargo Equipment Finance, Inc.	Vehicles (Note 1)	
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Consumsan Company, LLC C/O Kin Properties	Saginaw Service Center	
Walter Neller Enterprises	Central Mail Remittance - CMR Edgewood	
Coldwell Banker Commercial	Lapeer Service Center	
Phyleo Realty Co	Storage Area - Jackson	
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office	
Mobile Facility Engineering, Inc.	Modular Office - White Pigeon	
Mobile Facility Engineering, Inc.	Modular Office - Clarkston	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**LEASE RENTALS CHARGED (Continued)**

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

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

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

\* See definition on page 226 (B)

**A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES (Continued)**

Original Cost (O) or Fair Market Value (F) of Property (d)	Expense To Be Paid by Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (i)	Remaining Annual Charges Under Lease (Estimate if Not Known) (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2)	1,334,614				(Note 3)	
	(Note 2)	296,338				(Note 3)	
	(Note 2)	29,520				(Note 3)	
		34,066				(Note 3)	
		27,979				(Note 3)	
		49,736				(Note 3)	
		148,566				(Note 3)	
		24,709				(Note 3)	
		34,980				(Note 3)	
		13,978				(Note 3)	
		5,680				(Note 3)	
		12,796				(Note 3)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

LEASE RENTALS CHARGED (Footnotes)

Notes:

- (1) This Master Lease Agreement involves numerous individual leases with various termination dates.
- (2) T=Taxes, I=Insurance Costs, O&M=Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Gas Operating Expense and Construction accounts monthly.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	568,169		
2	Experimental and General Research Expenses			
3	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
4	Other Expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	COMPANY COMMUNICATION SERVICES			
6	Learning Center LTD	11,685		
7	Radio/TV Media	39,491		
8	Total	51,176		
9				
10				
11				
12				
13				
14	EMPLOYEE RELOCATION EXPENSES			
15	Cartus Corp.	37,074		
16	Company Reimbursed Employee Expenses	40,172		
17	Total	77,246		
18				
19	VACATION LIABILITY			
20	To Accrue (Reduce) Vacation Earned	(1,485,573)		
21				
22				
23	BOARD OF DIRECTOR FEES	507,750		
24				
25	VOLUNTARY & INVOLUNTARY SEPARATION COSTS	4,263,296		
26				
27				
28				
29				
30				
31	OTHER			
32	Brand Equity Initiative	265,659		
33	Trustee Fees-Bonds	72,527		
34	Various Banks - Service Charges	1,561,981		
35	Billing Credits	(25,112)		
36	USWAG Fees	18,025		
37	CE FIN 45	36,602		
38	Smart Grid Expenses	205,318		
39	Miscellaneous Under \$5,000	8,391		
40	Total	2,143,391		
41				
42				
43				
44				
45	Total Account 930.2 (Gas)	6,125,455		
46				
47				
48				



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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)				
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years ( 1971, 1974 and every fifth year thereafter).</p> <p>Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the</p>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant	-	-	-
2	Production plant, manufactured gas	-	-	-
3	Production and gathering plant, natural gas	-	-	-
4	Products extraction plant	-	-	-
5	Underground gas storage plant	7,910,687	-	107,013
6	Other storage plant	-	-	-
7	Base load LNG terminating and processing plant	-	-	-
8	Transmission plant	11,397,110	-	-
9	Distribution plant	76,236,487	-	-
10	General plant	4,341,042	-	-
11	Common plant gas			
12	Allocated gas portion of electric general plant	-	-	-
13	Allocated gas portion of common general plant	14,319,986	-	-
14	Allocated gas portion of common limited term plant	-	-	-
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	114,205,312	-	107,013

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Continued)				
<p>manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used</p>		<p>to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.</p>		
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
19,192	442,230	461,422	Intangible plant	1
-	-	-	Production plant, manufactured gas	2
-	-	-	Production and gathering plant, natural gas	3
-	-	-	Products extraction plant	4
-	-	8,017,700	Underground gas storage plant	5
-	-	-	Other storage plant	6
-	-	-	Base load LNG terminating and processing plant	7
-	-	11,397,110	Transmission plant	8
-	-	76,236,487	Distribution plant	9
-	-	4,341,042	General plant	10
			Common plant gas	11
-	-	-	Allocated gas portion of electric general plant	12
-	6,697,441	21,017,427	Allocated gas portion of common general plant	13
74,127	-	74,127	Allocated gas portion of common limited term plant	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
93,319	7,139,671	121,545,315	TOTAL	25

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (CONTINUED)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classifications (a)		Depreciable Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant			
2	Offshore		-	-
3	Onshore		535	Units of Production
4	Underground Gas Storage Plant		270,209	2.97
5	Transmission Plant			
6	Offshore		-	-
7	Onshore		600,307	2.03
8	General Plant		50,098	5.17
9	Distribution		2,453,391	3.05
10	Transmission Plant (Onshore)		23,763	Units of Production

Notes to Depreciation, Depletion and Amortization of Gas Plant

1. Amounts in column (b) are the average of the beginning & ending balances for 2010
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2010 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>					
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) <del>total</del> charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	A&K RESEARCH INC				
2	22312 GARRISON ST, SUITE #2	Professional	Fee &		
3	DEARBORN, MI 48124-2228	Services	Expenses	588, 903, 930	89,300
4	ACCURA ELECTRIC				
5	3520 PARKLAND SW	Professional	Fee &	107, 108, 146, 163, 184,	
6	WYOMING, MI 49509	Services	Expenses	818	30,765
7	ACLARA SOFTWARE				
8	11311 BUSINESS CENTER DRIVE	Professional	Fee &		
9	RICHMOND VA, 23236	Services	Expenses	182	130,320
10	ACRO SERVICES CORPORATION				
11	39209 W SIX MILE RD, SUITE 250	Professional	Fee &		
12	LIVONIA, MI 48152	Services	Expenses	Various	9,368,237
13	ACTUAL METRICS				
14	7575 E REDFIELD RD, SUITE 231	Professional	Fee &		
15	SCOTTSDALE, AZ 85260	Services	Expenses	107, 108	28,395
16	ADMINISTRATIVE CONTROLS MGT				
17	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
18	ANN ARBOR, MI 48108	Services	Expenses	107, 108	1,277,587
19	ADVANCE SECURITY				
20	200 MANSELL COURT 5TH FLOOR	Professional	Fee &		
21	ROSWELL, GA 30076	Services	Expenses	107, 108, 506, 539, 921	1,879,095
22	ADVANCED MARKETPLACE INC				
23	3014 HWY 301N SUITE 700	Consulting	Fee &		
24	TAMPA, FL 33619	Services	Expenses	107, 108	481,732
25	ADVIZEX TECHNOLOGIES				
26	6480 ROCKSIDE WOOD BLVD, #190	Technical	Fee &		
27	INDEPENDENCE, OH 44131	Services	Expenses	107, 108, 146, 165, 935	13,420,641
28	AECOM OF MICHIGAN PC				
29	401 S WASHINGTON SQ, STE 103	Technical	Fee &		
30	LANSING, MI 48933	Services	Expenses	107, 108, 182, 500, 503	617,246
31	AECOM TECHNICAL SERVICES INC				
32	5555 GLENWOOD HILLS PKY SE	Technical	Fee &		
33	GRAND RAPIDS, MI 49588-0874	Services	Expenses	107, 108	34,320
34	AETNA BEHAVIORAL HEALTH				
35	PO BOX 8500	Professional	Fee &		
36	PHILADELPHIA, PA 19178	Services	Expenses	107, 108, 146	93,270
37	AFFILIATED RESEARCHERS LLC				
38	3585 NORTH US-23	Professional	Fee &		
39	OSCODA, MI 48750	Services	Expenses	537	27,653
40	AG&E INC.				
41	11A OAK BRANCH DR	Consulting/	Fee &		
42	GREENSBORO, NC 27407	Engineering	Expenses	107, 108, 542, 543	1,051,394
43	AIR CURE INC				
44	8501 EVERGREEN BLVD	Engineering	Fee &		
45	MINNEAPOLIS, MN 55433	Services	Expenses	107, 108, 154, 184, 512	3,804,101
46	ALSTOM HYDRO US INC				
47	7921 SOUTH PARK PLAZA, STE 208	Consulting	Fee &		
48	LITTLETON, CO 80120	Services	Expenses	107, 108	350,000
49	AMERICAN ELECTRICAL TESTING				
50	480 NEPONSET ST	Technical	Fee &		
51	CANTON, MA 02021	Services	Expenses	107, 108	209,475
52	AMERICAN ENERGY SVCS INC				
53	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
54	RICHMOND, MI 48062	Services	Expenses	107, 108, 583	139,058
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	AMERICAN HYDRO CORPORATION	Consulting Services	Fee & Expenses	107, 108	350,000
57	P O BOX 3628				
58	YORK, PA 17402-0136				
59	AMERINET INC	Professional Services	Fee & Expenses	107, 108	465,538
60	1241 S MAPLE ROAD				
61	ANN ARBOR, MI 48103				
62	ANCHOR POINT INC	Technical Services	Fee & Expenses	107, 108, 163	50,987
63	PO BOX 519				
64	GLENDALE, CA 91203				
65	AON ESOLUTIONS INC	Technical Services	Fee & Expenses	146, 921	92,460
66	5000 EXECUTIVE PKWY				
67	SAN RAMON, CA 94583				
68	AON RISK SERVICES INC OF MICH	Professional Services	Fee & Expenses	165	48,768
69	75 REMITTANCE DR, SUITE 1943				
70	CHICAGO, IL 60675-1943				
71	APCOMPOWER INC	Construction Engineering Services	Fee & Expenses	107, 108, 512	5,960,769
72	P O BOX 392				
73	BATH, MI 48808-0392				
74	APPROVA CORPORATION	Professional Services	Fee & Expenses	107, 108	86,211
75	1950 ROLAND CLARKE PLACE				
76	RESTON, VA 20191				
77	ARCADIS US INC	Consulting Services	Fee & Expenses	107, 108, 182, 242, 935	943,450
78	28550 CABOT DR				
79	NOVI, MI 48377				
80	ARCOS INC	Consulting Services	Fee & Expenses	556	198,169
81	445 HUTCHINSON AVE, SUITE 700				
82	COLUMBUS, OH 43235				
83	ARGUS-HAZCO	Engineering Services	Fee & Expenses	107, 108, 154, 184, 511, 864	245,720
84	46400 CONTINENTAL DR, PO BOX 698				
85	CHESTERFIELD, MI 48047-0698				
86	ARISTEO CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108, 511	338,171
87	12811 FARMINGTON RD				
88	LIVONIA, MI 48150				
89	ARUNAS T UDRYS	Professional Services	Fee & Expenses	923	82,694
90	1718 MAUNTA LN				
91	JACKSON, MI 49201				
92	AUDU ENGINEERING CONSULTANTS	Consulting Engineering Services	Fee & Expenses	107, 108, 542, 935	227,923
93	3659 ALPINE NW, SUITE 102				
94	GRAND RAPIDS, MI 49321				
95	AURITAS LLC	Consulting Services	Fee & Expenses	107, 108, 921	667,628
96	4907 INTERNATIONAL PKWY				
97	SANFORD, FL 32771				
98	AUTOMATIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	237,752
99	9230 E 47TH ST				
100	KANSAS CITY, MO 64133				
101	AUTONOMY INC	Professional Services	Fee & Expenses	107, 108, 146	138,663
102	1 MARKET PLAZA SPEAR ST, 19 FL				
103	SAN FRANCISCO, CA 94105				
104	AVAYA INC	Professional Services	Fee & Expenses	107, 108	1,097,605
105	211 MT AIRY RD				
106	BASKING RIDGE, NJ 07920				
107	AVG CONSULTING INC	Consulting Services	Fee & Expenses	107, 108	227,669
108	1246 CREST DR				
109	OAKDALE, PA 15071				
110	AVI SYSTEMS/ AUDIOVISUAL INC	Professional Services	Fee & Expenses	107, 108, 232, 511, 588	154,875
111	4575 44TH ST, SE, SUITE C				
112	KENTWOOD, MI 49512				
113	AWS TRUEWIND LLC	Consulting Services	Fee & Expenses	107, 108	116,506
114	463 NEW KARNER ROAD				
115	ALBANY, NY 12205				
116	AWTS USA INCORPORATED	Consulting Services	Fee & Expenses	107, 108	34,032
117	1817 TRIPLE CROWN LANE				
118	PLANO, TX 75093-4509				
119	AXIOM INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	40,195
120	1805 DREW STREET				
121	CLEARWATER, FL 33765				
122	BABCOCK & WILCOX (SERVICES)	Engineering Services	Fee & Expenses	107, 108, 512	33,804,469
123	20 S VANBUREN AVE				
124	BARBERTON, OH 44203				
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	BABCOCK & WILCOX CONSTRUCTION	Engineering/ Construction Services	Fee & Expenses	107, 108, 146	752,746
127	74 ROBINSON AVE				
128	BARBERTON, OH 44203				
129	BAKER ATLAS	Engineering Services	Fee & Expenses	107, 108, 833	144,256
130	5625 VENTURE WAY				
131	MT PLEASANT, MI 48858				
132	BARR ENGINEERING COMPANY	Consulting/ Technical Services	Fee & Expenses	107, 108, 182, 539, 542, 543	1,107,398
133	4700 WEST 77TH ST				
134	MINNEAPOLIS, MN 55435-4803				
135	BASIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 864	586,582
136	9255 CADIZ RD				
137	CAMBRIDGE, OH 43725				
138	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 598, 903, 921	1,305,017
139	5100 W KENNEDY BLVD, SUITE 425				
140	TAMPA, FL 33609				
141	BENCHMARK FORECASTS	Consulting Services	Fee & Expenses	107, 108	40,650
142	11112 STILLWATER AVE				
143	KENSINGTON, MD 20895				
144	BENTLEY SYSTEMS INC	Professional Services	Fee & Expenses	165	518,519
145	685 STOCKTON DR				
146	EXTON, PA 19341-1136				
147	BENTLY NEVADA INC	Engineering/ Consulting Services	Fee & Expenses	107, 108, 154, 184, 500, 513	335,384
148	1631 BENTLY PARKWAY SOUTH				
149	MINDEN, NV 89423				
150	BGL ASSET SERVICES LLC	Professional Services	Fee & Expenses	107, 108, 593, 874, 887	633,854
151	1611 S ISABELLA RD				
152	MT PLEASANT, MI 48858				
153	BLACK & VEATCH LTD OF MICHIGAN	Engineering Services	Fee & Expenses	107, 108, 500, 511, 546, 552	4,003,482
154	3550 GREEN COURT				
155	ANN ARBOR, MI 48105				
156	BLUEWATER TECHNOLOGIES GRP INC	Professional Services	Fee & Expenses	107, 108, 146, 556, 582, 930	274,096
157	24050 NORTHWESTERN HWY				
158	SOUTHFIELD, MI 48075				
159	BMGI NORTH AMERICA CORP	Consulting Services	Fee & Expenses	923	184,468
160	1921 CORPORATE CIRCLE 3-F				
161	LONGMONT, CO 80501-6773				
162	BOSTON CONSULTING GROUP INC	Consulting Services	Fee & Expenses	923	961,863
163	201 W BIG BEAVER RD, SUITE 400				
164	TROY, MI 48084				
165	BOWE BELL & HOWELL M&MT CO	Professional Services	Fee & Expenses	107, 108, 903, 935	654,717
166	3791 S ALSTON AVE				
167	DURHAM, NC 27713-1803				
168	BOWNE OF CHICAGO INC	Professional Services	Fee & Expenses	923, 146	69,868
169	500 WEST MADISON ST				
170	CHICAGO, IL 60661				
171	BP&R CONSTRUCTION/ENGINEER INC	Consulting Services	Fees & Expenses	107, 108, 184, 512	14,265,144
172	456 CENTURY LANE				
173	HOLLAND, MI 49423				
174	BRAND ENERGY SERVICES	Professional Services	Fee & Expenses	107, 108, 511, 512, 513	257,895
175	12701 BEECH DALY ROAD				
176	TAYLOR, MI 48180				
177	BRAND TOOL BOX LTD	Consulting Services	Fee & Expenses	930	273,087
178	510 FIRST AVE NORTH, SUITE 605				
179	MINNEAPOLIS, MN 55403				
180	BRIGHTON ANALYTICAL INC	Consulting Services	Fee & Expenses	184, 416	63,608
181	2105 PLESS DRIVE				
182	BRIGHTON, MI 48114				
183	BROADRIDGE INVESTOR COMM.	Professional Services	Fee & Expenses	923, 146	35,602
184	51 MERCEDES WAY				
185	EDGEWOOD, NY 11717				
186	BRUNS-PAK WORLDWIDE INC	Consulting Services	Fee & Expenses	107, 108	389,631
187	999 NEW DURHAM RD				
188	EDISON, NJ 08817				
189	BT ENVIRONMENTAL CONSULTING INC	Consulting Services	Fee & Expenses	500	39,828
190	2615 WOLCOTT ST				
191	FERNDALE, MI 48220				
192	BURROUGHS PAYMENT SYSTEMS INC	Professional Services	Fee & Expenses	903	35,623
193	41100 PLYMOUTH RD				
194	PLYMOUTH, MI 48170				
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	CA INC	Professional Services	Fee & Expenses	107, 108, 146, 165, 500, 506	500,790
197	ONE CA PLAZA				
198	ISLANDIA, NY 11749				
199	CADMUS GROUP	Consulting Services	Fee & Expenses	182	1,630,574
200	57 WATER STREET				
201	WATERTON, MA 02472	Consulting/ Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	310,583
202	CADRE COMPUTER RESOURCES CO				
203	255 E FIFTH STREET, 12TH FLOOR				
204	CINCINNATI, OH 45202	Professional Services	Fee & Expenses	146, 506, 539, 588, 818 880, 921, 935	168,802
205	CAMBRIDGE ENERGY RESEARCH ASSO				
206	55 CAMBRIDGE PARKWAY				
207	CAMBRIDGE, MA 02142	Consulting Services	Fee & Expenses	107, 108	48,758
208	CAMERON PROCESS VALVES				
209	8820 MELDRUM LANE				
210	HOUSTON, TX 77075	Engineering Services	Fee & Expenses	107, 108	245,874
211	CAMERON MEASUREMENT SYSTEMS				
212	1000 MC CLAREN WOODS DR				
213	CORAOPOLIS, PA 15108	Consulting Services	Fee & Expenses	107, 108	230,612
214	CAPGEMINI US LLC				
215	400 BROADACRES DR, 4TH FLOOR				
216	BLOOMFIELD, NJ 07003	Appraisal Services	Fee & Expenses	921	42,110
217	CARLSON APPRAISAL CO				
218	1710 NOTTINGHAM RD				
219	LANSING, MI 48911	Professional Services	Fee & Expenses	107, 108, 146, 163, 416, 502, 505, 506, 588, 921, 930	677,022
220	CARTUS CORPORATION				
221	40 APPLE RIDGE RD				
222	DANBURY, CT 06810	Consulting Services	Fee & Expenses	512	33,830
223	CASTINE ENERGY SERVICES INC				
224	117 SILVER ST				
225	WATERVILLE, ME 04901	Professional Services	Fee & Expenses	107, 108, 163	118,021
226	CDW/BERBEE INFORMATION NETWORK				
227	4690 E FULTON DR, BLDG C, SUITE 203				
228	ADA, MI 49301	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 426, 501, 556, 588, 903, 908, 921, 930	83,202
229	CENTER FOR ADV STUDIES IN BUS.				
230	GRAINGER HALL 975 UNIVERSITY				
231	MADISON, WI 53706	Engineering Services	Fee & Expenses	107, 108, 146, 184, 513	766,257
232	CENTURY A&E CORPORATION				
233	277 CRAHEN AVE NE				
234	GRAND RAPIDS, MI 49525	Professional Services	Fee & Expenses	512	103,698
235	CFM/VR TESCO LLC				
236	1875 FOX LANE				
237	ELGIN, IL 60122	Consulting Services	Fee & Expenses	182	1,332,547
238	CGI TECHNOLOGIES & SOLUTIONS				
239	12601 FAIR LAKES CIRCLE				
240	FAIRFAX, VA 22033	Professional Services	Fee & Expenses	228	30,888
241	CHARTERS HECK O'DONNELL PETRULIS				
242	888 W BIG BEAVER RD, SUITE 1490				
243	TROY, MI 48084	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 588, 880, 903, 921	118,623
244	CHE CONSULTING,				
245	1576 FENCORP DRIVE				
246	FENTON, MO 63026	Professional Services	Fee & Expenses	107, 108	83,380
247	CITRIX SYSTEMS INC				
248	851 WEST CYPRESS CREEK RD				
249	FORT LAUDERDALE, FL 33309	Professional Services	Fee & Expenses	182, 908	13,676,618
250	CLEARRESULT CONSULTING GREAT LKS				
251	4301 WESTBANK DR				
252	AUSTIN, TX 78746	Consulting/ Technical Services	Fee & Expenses	107, 108, 416	272,586
253	CLEVEST SOLUTIONS INC				
254	13911 WIRELESS WAY, #100				
255	RICHMOND, BC V6V 3B9, CANADA	Management Services	Fee & Expenses	426.5, 923, 930	9,151,978
256	* CMS ENERGY				
257	ONE ENERGY PLAZA				
258	JACKSON, MI 49201	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	179,057
259	COMM VAULT SYSTEMS INC				
260	2 CRESCENT PLACE				
261	OCEPORT, NJ 07757	Technical Services	Fee & Expenses	107, 108, 511, 514, 539, 818, 935	166,234
262	COMMERCIAL BLUEPRINT INC				
263	416 N CEDAR ST				
264	LANSING, MI 48912				
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	COMMONWEALTH ASSOCIATES	Consulting Services	Fee & Expenses	184	77,223		
267	P O BOX 1124						
268	JACKSON, MI 49203						
269	COMMONWEALTH CULTURAL RESRCS	Technical Services	Fee & Expenses	107, 108, 537	33,653		
270	2530 SPRING ARBOR ROAD						
271	JACKSON, MI 49203						
272	COMMUNISPOND INC	Professional Services	Fee & Expenses	107, 108, 184, 500, 501, 556, 588, 921, 930	37,691		
273	52 VANDERBILT AVE, 7TH FLOOR						
274	NEW YORK, NY 10017						
275	CONCENTRIC ENERGY ADVISORS	Consulting Services	Fee & Expenses	107, 108	46,898		
276	293 BOSTON POST RD W, SUITE 500						
277	MARLBOROUGH, MA 01752						
278	CONKLIN BENHAM ANN ARBOR OFFICE	Legal Services	Fee & Expenses	228	58,441		
279	30700 TELEGRAPH SUITE 2580						
280	BRINGHAM FARMS, MI 48025						
281	CONTI ELECTRIC	Construction Services	Fee & Expenses	107, 108	5,379,173		
282	6417 CENTER DR, SUITE 120						
283	STERLING HEIGHTS, MI 48312						
284	CORE TRACE CORPORATION	Technical Services	Fee & Expenses	107, 108	100,850		
285	6500 RIVER PLACE BLVD, BLDG 2, #105						
286	AUSTIN, TX 78730						
287	CORPORATE VISION CONCEPTS	Technical Services	Fee & Expenses	107, 108, 513	178,529		
288	354 PEARL ST						
289	SOUTH HAVEN, MI 49090						
290	CORPTAX INC	Professional Services	Fee & Expenses	923, 146	81,922		
291	1751 LAKE COOK ROAD						
292	DEERFIELD, IL 60015						
293	CRANE NUCLEAR INC	Technical Services	Fee & Expenses	416	30,366		
294	2825 COBB INTERNATIONAL BLVD						
295	KENNESAW, GA 30152-4362						
296	CREATIVE TECHNOLOGY & TRAINING	Training Services	Fee & Expenses	163, 921	43,101		
297	56132 PARKVIEW						
298	SHELBY TOWNSHIP, MI 48316						
299	CREDENTIAL CHECK CORP	Consulting Services	Fee & Expenses	107, 108, 184, 500, 546, 551, 553, 588, 921	85,927		
300	P O BOX 4504						
301	TROY, MI 48099-4504						
302	CRITICAL BUSINESS ANALYSIS	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 880, 903, 921	30,231		
303	133 W SECOND ST						
304	PERRYSBURG, OH 43551						
305	CYME INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	34,439		
306	1485 ROBERVAL, SUITE 104						
307	ST BRUNO, QC, J3V3P8, CANADA						
308	DAP TECHNOLOGIES CORP	Professional Services	Fee & Expenses	416, 902, 903	173,589		
309	780 COMMONWEATH DR						
310	WARRENDALE, PA 15086						
311	DAVEY RESOURCE GROUP	Consulting Services	Fee & Expenses	107, 108, 580, 583	162,265		
312	P O BOX 5193						
313	KENT, OH 44240-5193						
314	DAVID K FELBECK PC	Professional Services	Fee & Expenses	228	40,140		
315	2060 SCOTTWOOD						
316	ANN ARBOR, MI 48104						
317	DELAU FIRE & SAFETY INC	Professional Services	Fee & Expenses	163, 184, 856, 935	53,062		
318	823 TERMINAL						
319	LANSING, MI 48906						
320	DELOITTE CONSULTING	Consulting Services	Fee & Expenses	107, 108, 146, 182, 903, 921, 923	13,210,925		
321	600 RENAISSANCE CENTER						
322	DETROIT, MI 48243						
323	DEMARIA BUILDING COMPANY INC	Construction Services	Fee & Expenses	107, 108	2,530,376		
324	3031 W GRAND BLVD, SUITE 624						
325	DETROIT, MI 48202-3008						
326	DETECTENT INC	Consulting Services	Fee & Expenses	903	270,000		
327	120 W GRAND AVE, SUITE 104						
328	ESCONDIDO, CA 92025						
329	DETROIT MEDIA PARTNERSHIP	Professional Services	Fee & Expenses	921, 928	34,339		
330	615 W LAFAYETTE BLVD						
331	DETROIT, MI 48226						
332	DIAMOND POWER INT'L INC	Professional Services	Fee & Expenses	107, 108, 154, 512	123,164		
333	2600 E MAIN, PO BOX 415						
334	LANCASTER, OH 43130						
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	DIGITAL INSPECTIONS				
337	804A BUCHANAN AVENUE NW	Professional	Fee &		
338	CORVALLIS, OR 97330	Services	Expenses	107, 108	84,150
339	DIVERSIFIED UG UTILITIES INC	Construction/			
340	2329 EAST RIVERWOOD DR	Engineering	Fee &		
341	TWIN LAKE, MI 49457	Services	Expenses	107, 108, 594, 903	162,977
342	DJI & ASSOCIATES				
343	2324 BROOKLYN ROAD	Engineering	Fee &		
344	JACKSON, MI 49203	Services	Expenses	107, 108, 832, 935	1,114,280
345	DNV GLOBAL ENERGY CONCEPTS INC				
346	1809 7TH AVE, SUITE 900	Consulting	Fee &		
347	SEATTLE, WA 98101	Services	Expenses	107, 108	40,000
348	DOBLE ENGINEERING				
349	85 WALNUT STREET	Engineering	Fee &		
350	WATERTOWN, MA 02272	Services	Expenses	184, 416, 592	225,649
351	DOOSAN BABCOCK ENERGY LIMITED				
352	1050 CROWN POINTE PKWY, SUITE 1200	Consulting	Fee &		
353	ATLANTA, GA 30338	Services	Expenses	107, 108, 512	70,490
354	DRIESENKA & ASSOCIATES INC	Engineering			
355	455 8TH STREET, SUITE 100	Consulting	Fee &		
356	HOLLAND, MI 49423	Services	Expenses	548	34,872
357	DUKE & DUKE SERVICES INC				
358	25566 PENNSYLVANIA RD	Professional	Fee &		
359	TAYLOR, MI 48180	Services	Expenses	107, 108, 512, 513	493,669
360	DUN & BRADSTREET				
361	PO BOX 75434	Professional	Fee &		
362	CHICAGO, IL 60675	Services	Expenses	146, 908, 921, 923	79,194
363	DYMAX SERVICE, INC	Consulting/			
364	23460 INDUSTRIAL PARK DR	Technical	Fee &		
365	FARMINGTON HILLS, MI 48335-2854	Services	Expenses	107, 108, 512, 513, 553	200,693
366	DYNA STEEL CORPORATION	Engineering/			
367	4334 OLD MILLINGTON RD	Technical/	Fee &		
368	MEMPHIS, TN 38127	Services	Expenses	107, 108	915,604
369	DYONYX LP				
370	1235 N LOOP WEST, SUITE 1220	Professional	Fee &		
371	HOUSTON, TX 77008	Services	Expenses	107, 108	337,657
372	ECOLE POLYTECHNIQUE FEDERALE				
373	1015 LAUSANNE	Engineering	Fee &		
374	LAUSANNE, GENEVA 1015, SWITZERLD	Services	Expenses	107, 108	426,723
375	EDELSON GROUP INC				
376	5721 LEBLANC	Consulting	Fee &		
377	ANN ARBOR, MI 48103	Services	Expenses	921	65,000
378	ELSTER SOLUTIONS	Technical/			
379	208 SOUTH ROGERS LANE	Consulting	Fee &		
380	RALEIGH, NC 27610	Services	Expenses	107, 108	852,672
381	EMERSON PROCESS MANAGEMENT				
382	200 BETA DR	Consulting	Fee &	107, 108, 500, 502, 506,	
383	PITTSBURGH, PA 15238	Services	Expenses	510, 512, 513	4,213,694
384	EMETER CORPORATION				
385	2215 BRIDGEPOINT PKWY	Professional	Fee &		
386	SAN MATEO, CA 94404	Services	Expenses	107, 108	75,825
387	EN ENGINEERING				
388	7135 JANES AVE	Engineering	Fee &		
389	WOODRIDGE, IL 60517	Services	Expenses	107, 108	1,131,164
390	ENDURO PIPELINE SERVICES INC				
391	5002 S. 45TH WEST AVE, PO BOX 3489	Inspection	Fee &		
392	TULSA, OK 74107	Services	Expenses	863	41,093
393	ENERGY MARKET INNOVATIONS				
394	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
395	SEATTLE, WA 98104	Services	Expenses	182	1,157,014
396	ENERGY VENTURES ANALYSIS INC				
397	1901 N MOORE STREET, SUITE 1200	Professional	Fee &		
398	ARLINGTON, VA 22209	Services	Expenses	107, 108, 501	58,750
399	ENERNEX CORPORATION				
400	620 MABRY HOOD RD, SUITE 300	Consulting	Fee &		
401	KNOXVILLE, TN 37932	Services	Expenses	107, 108	556,155
402	ENGER SURVEYING & ENGINEERING	Consulting/			
403	805 N CEDAR RD	Surveying	Fee &		
404	MASON, MI 48854-0087	Services	Expenses	107, 108	104,345
405					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
406	ENVIROLOGIC TECHNOLOGIES, INC.	Professional/	Fee &		
407	2960 INTERSTATE PARKWAY	Consulting	Expenses	107, 108, 232, 935	142,784
408	KALAMAZOO, MI 49048	Services			
409	ENVIRONMENTAL CONSULTING & TECH	Technical/	Fee &		
410	2200 COMMONWEALTH BLVD	Consulting	Expenses	107, 108, 182, 512, 537	282,794
411	ANN ARBOR, MI 48105	Services			
412	ENVIRONMENTAL EQUIPMENT SVCS	Technical/	Fee &		
413	4430 AYLESBURY DR	Engineering	Expenses	107, 108, 154, 512	176,890
414	KNOXVILLE, TN 37918	Services			
415	ENVIRONMENTAL SOLUTION PROF. LLC	Professional	Fee &		
416	2322 MARSHWOOD DR	Services	Expenses	107, 108, 856	32,573
417	JACKSON, MI 49203				
418	ENVIRONMENTAL SYSTEMS CORP	Professional	Fee &		
419	200 TECH CENTER DRIVE	Services	Expenses	500, 502, 512	126,920
420	KNOXVILLE, TN 37912				
421	ENVISION TELEPHONY	Professional	Fee &		
422	520 PIKE STREET, SUITE 1600	Services	Expenses	417	97,877
423	SEATTLE, WA 98101				
424	EPRI	Consulting	Fee &		
425	PO BOX 10412	Services	Expenses	107, 108, 511, 930	197,500
426	PALO ALTO, CA 94303				
427	EQUIFAX INFORMATION SERVICES LLC	Professional	Fee &		
428	1550 PEACH STREET NW	Services	Expenses	107, 108, 146, 417, 909	183,514
429	ATLANTA, GA 30309				
430	ERP RESOURCES INC	Consulting	Fee &		
431	3864 S CREEK DR	Services	Expenses	107, 108, 146, 921	299,419
432	ROCHESTER, MI 48306				
433	ESI INTERNATIONAL	Professional	Fee &	107, 108, 184, 500, 501,	
434	P O BOX 3597	Services	Expenses	502, 506, 510, 539, 546,	
435	BOSTON, MA 02241			588, 901, 903, 921, 935	766,225
436	ESRI INC	Professional	Fee &		
437	880 BLUE GENTIAN RD, SUITE 200	Services	Expenses	165, 506	351,960
438	ST PAUL, MN 55121				
439	EVANS PORTENGA	Professional	Fee &		
440	450 MORRIS AVE, SUITE 300	Services	Expenses	228	31,880
441	MUSKEGON, MI 49440				
442	EXPERIAN INC	Professional	Fee &		
443	DEPARTMENT 1971	Services	Expenses	228, 903	90,323
444	LOS ANGELES, CA 90088				
445	EXPONENT INC	Professional	Fee &		
446	PO BOX 200283L	Services	Expenses	228	207,171
447	DALLAS, TX 75320-0283				
448	FIDELITY INVESTMENTS	Professional	Fee &		
449	100 CROSBY PKWY	Services	Expenses	107, 108, 146, 242, 926	2,486,310
450	COVINGTON, KY 41015				
451	FISHNET SECURITY	Professional	Fee &		
452	200 EAST BIG BEAVER ROAD	Services	Expenses	107, 108, 556, 583, 588	312,257
453	TROY, MI 48083				
454	FLAKT WOODS	Technical	Fee &		
455	1701 TERMINAL RD	Services	Expenses	107, 108	326,554
456	NILES, MI 49120				
457	FLOW-CAL INC	Consulting	Fee &		
458	2222 BAY AREA BLVD, SUITE 200	Services	Expenses	107, 108	45,750
459	HOUSTON, TX 77058				
460	FLUKE	Technical	Fee &		
461	1420 75TH ST SW	Services	Expenses	107, 108, 184, 416	32,806
462	EVERETT, WA 98203				
463	FORRESTER RESEARCH INC	Technical	Fee &		
464	400 TECHNOLOGY SQUARE	Services	Expenses	107, 108	86,408
465	CAMBRIDGE, MA 02139				
466	FOSSIL ENERGY RESEARCH CORP	Engineering	Fee &		
467	23342 C SOUTH POINTE	Services	Expenses	107, 108, 512	794,078
468	LAGUNA HILLS, CA 92653				
469	GANNETT CO INC	Professional	Fee &		
470	PO BOX 30318	Services	Expenses	928	29,620
471	LANSING, MI 48919				
472	GAP INTERNATIONAL INC	Consulting	Fee &		
473	700 OLD MARPLE RD	Services	Expenses	920, 921, 146	177,741
474	SPRINGFIELD, PA 19064				
475					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
476	GARTNER INC	Professional Services	Fee & Expenses	107, 108, 935	199,121
477	56 TOP GALLANT RD				
478	STAMFORD, CT 06904				
479	GE CONTROL SOLUTIONS	Engineering Services	Fee & Expenses	107, 108, 154	195,984
480	1800 NELSON RD				
481	LONGMONT, CO 80501				
482	GE INSPECTION TECHNOLOGIES LP	Inspection/ Technical Services	Fee & Expenses	107, 108, 184, 512	69,420
483	721 VISIONS DR				
484	SKANEATELES, NY 13152				
485	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 501, 511, 512, 513	3,010,770
486	3135 FRONT ST				
487	TOLEDO, OH 43605				
488	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 512, 539, 542, 543, 544	1,955,585
489	4055 S SAGINAW				
490	MIDLAND, MI 48640				
491	GL INDUSTRIAL SERVICES USA INC	Technical Servoces	Fee & Expenses	107, 108	68,285
492	600 BENT CREEK BLVD, SUITE 100				
493	MECHANICSBURG, PA 17050				
494	GLOBAL CONSULTING	Consulting Services	Fee & Expenses	923, 146	35,500
495	32985 HAMILTON CT, SUITE 205				
496	FARMINGTON HILLS, MI 48334				
497	GLOBAL CREDIT SERVICES INC	Professional Services	Fee & Expenses	146, 923	32,500
498	10 EAST 40TH ST, 5TH FLOOR				
499	NEW YORK, NY 10016				
500	GMB ARCHITECTS-ENGINEERS	Engineering/ Consulting Services	Fee & Expenses	107, 108	79,729
501	85 E 8TH STREET, SUITE 200				
502	HOLLAND, MI 49423				
503	GOA SOFTWARE	Professional Services	Fee & Expenses	921, 146	30,000
504	123 N POST OAK LANE, SUITE 405				
505	HOUSTON, TX 77024				
506	GOLF PROJECT MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 184, 513, 543, 585, 878	397,608
507	240 CARNOUSTIE AVE SE				
508	GRAND RAPIDS, MI 49526				
509	GOOGLE INC	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921	37,044
510	1600 AMPITHEATER PKWY				
511	MOUNTAIN VIEW, CA 94043				
512	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	107, 108, 543	285,755
513	123 W FRONT ST				
514	TRAVERSE CITY, MI 49684				
515	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 511, 935	5,973,585
516	5025 40TH AVE				
517	HUDSONVILLE, MI 49426				
518	GRANT MCCARTHEY GROUP	Professional Services	Fee & Expenses	921	212,672
519	201 MISSION ST, SUITE 1350				
520	SAN FRANCISCO, CA 94105				
521	GREAT LAKES BARRIER NETS	Professional Services	Fee & Expenses	511	70,390
522	712 ABBOTT ROAD				
523	EAST LANSING, MI 48823				
524	GREAT LAKES COMPRESSED AIR INC	Consulting/ Inspection Services	Fee & Expenses	154, 184, 512, 514	45,429
525	837 FAIRFIELD AVE NW				
526	GRAND RAPIDS, MI 49504				
527	GREAT LAKES ENVIRONMENTAL CNTR	Consulting Services	Fee & Expenses	537	39,157
528	739 HASTINGS ST				
529	TRAVERSE CITY, MI 49686				
530	GRID NET INC	Technical/ Consulting Services	Fee & Expenses	107, 108	33,651
531	340 BRANNAN ST, SUITE 501				
532	SAN FRANCISCO, CA 94107				
533	GROUPE CDHI LTD	Consulting Services	Fee & Expenses	107, 108, 921	78,687
534	1146 STITTSVILLE MAIN ST				
535	STITTSVILLE, ON K2S 0C3, CANADA				
536	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	Various	1,768,347
537	376 ROBBINS DR				
538	TROY, MI 48083				
539	H ROSEN USA INC	Inspection Services	Fee & Expenses	863	450,390
540	14120 INTERDRIVE E				
541	HOUSTON, TX 77032				
542	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 154	6,004,999
543	58 EAST MAIN STREET				
544	SOMERVILLE, NJ 08876				
545					

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546	HARRIS CORPORATION				
547	221 JEFFERSON RIDGE PARKWAY	Technical	Fee &	107, 108, 146, 416, 500,	
548	LYNCHBURG, VA 24501	Services	Expenses	588	2,147,127
549	HASSELBRING CLARK				
550	5858 S AURELIUS RD	Professional	Fee &	107, 108, 588, 589, 880,	
551	LANSING, MI 48911-4113	Services	Expenses	921	45,416
552	HDR/CUMMINS & BARNARD INC				
553	5405 DATA COURT, SUITE 100	Consulting	Fee &		
554	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 228, 537	3,133,799
555	HEATH CONSULTANTS INC				
556	9030 MONROE RD	Technical	Fee &		
557	HOUSTON, TX 77061	Services	Expenses	107, 108, 184, 863, 814	193,099
558	HELVEY & ASSOCIATES INC				
559	1029 E CENTER ST	Collection	Fee &		
560	WARSAW, IN 46580	Services	Expenses	903	398,620
561	HENKELS & MC COY INC	Engineering/			
562	1106 O'ROURKE BLVD	Construction	Fee &		
563	GAYLORD, MI 49735	Services	Expenses	107, 108, 817	761,789
564	HERMOSA BEACH CONSULTING GRP				
565	PO BOX 326	Consulting	Fee &		
566	HERMOSA BEACH, CA 90254	Services	Expenses	107, 108	987,566
567	HEWITT ASSOCIATES				
568	PO BOX 95135	Actuarial	Fee &		
569	CHICAGO, IL 60694-5135	Services	Expenses	146, 546, 921, 926	629,952
570	HEWLETT-PACKARD CO			107, 108, 165, 500, 506,	
571	8000 FOOTHILLS BLVD	Consulting	Fee &	506, 535, 556, 580, 851,	
572	ROSEVILLE, CA 95747	Services	Expenses	880, 903	2,462,133
573	HEYL & PATTERSON INC	Inspection/			
574	2000 CLIFFMINE RD, STE 300	Technical	Fee &		
575	PITTSBURGH, PA 15275-1008	Services	Expenses	154, 163, 512	96,376
576	HOELTER RESEARCH				
577	26773 GREENVILLE	Consulting	Fee &		
578	PERRYSBURG, OH 43551	Services	Expenses	588, 921, 930	175,637
579	HOLLAND COST & SCHEDULING OF NC				
580	17923 SNUG HARBOR RD	Consulting	Fee &		
581	CHARLOTTE, NC 28278	Services	Expenses	107, 108, 879	240,141
582	HOLLAND ENGINEERING INC				
583	220 HOOVER BLVD, SUITE 2	Engineering	Fee &		
584	HOLLAND, MI 49423-3766	Services	Expenses	107, 108, 856, 863	472,994
585	HONIGMAN MILLER SCHWARTZ & COHN				
586	2290 FIRST NATIONAL BLDG	Professional	Fee &		
587	DETROIT, MI 48226	Services	Expenses	146, 921	331,183
588	HUNTON & WILLIAMS				
589	951 EAST BYRD STREET	Professional	Fee &	107, 108, 506, 539, 588,	
590	RICHMOND, VA 23219-4074	Services	Expenses	818, 880, 923, 935	300,096
591	HUSCH BLACKWELL SANDERS LLP				
592	190 CARONDELET PLAZA, SUITE 600	Legal	Fee &		
593	ST LOUIS, MO 63105-3441	Services	Expenses	923, 928	47,639
594	HYDRO TECH INC				
595	677 MACDONALD AVE, UNIT 210	Engineering	Fee &		
596	SAULT STE MARIE, ON P6B 1J4, CN	Services	Expenses	107, 108	25,149
597	HYDROAIRE INC				
598	1126 W 40TH ST	Consulting	Fee &		
599	CHICAGO, IL 60609-2505	Services	Expenses	512	54,194
600	IBM CORPORATION				
601	12902 FEDERAL SYSTEM PARK DR	Professional	Fee &		
602	FAIRFAX, VA 22033	Services	Expenses	107, 108, 165	2,691,899
603	IDS SCHEER AMERICAS INC				
604	1055 WESTLAKES DR, SUITE 100	Consulting	Fee &		
605	BERWYN, PA 19312	Services	Expenses	921	112,365
606	IHS GLOBAL/IHS CERA INC				
607	15 INVERNESS WAY EAST A111D	Consulting	Fee &	107, 108, 184, 500, 502,	
608	ENGLEWOOD, CO 80112	Services	Expenses	506, 539, 588, 818, 880	131,814
609	IMPACT BUSINESS GROUP INC				
610	4150 E BELTLINE NE, SUITE 1	Consulting	Fee &		
611	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108, 921	46,885
612	INDUSTRIAL DEFENDER				
613	21312 30TH DR SE, SUITE 102	Consulting	Fee &		
614	BOTHELL, WA 98021	Services	Expenses	107, 108, 154	43,144
615					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
616	INFO USA				
617	5711 S 86TH CIRCLE	Professional	Fee &		
618	OMAHA, NE 68127	Services	Expenses	182, 921	32,477
619	INGERSOLL-RAND COMPANY	Technical/			
620	13551 MERRIMAN ROAD	Consulting	Fee &	107, 108, 154, 184, 501,	
621	LIVONIA, MI 48150	Services	Expenses	506, 512, 592	295,756
622	INGUARDIANS INC				
623	5505 CONNECTICUT AVE NW #313	Consulting	Fee &		
624	WASHINGTON, DC 20015	Services	Expenses	107, 108, 184	1,152,594
625	INNOVATIVE LEARNING GROUP				
626	514 EAST FOURTH ST	Professional	Fee &		
627	ROYAL OAK, MI 48067	Services	Expenses	107, 108	171,293
628	INSIGHT				
629	6820 S HARL AVE	Professional	Fee &		
630	TEMPE, AZ 85283	Services	Expenses	Various	361,191
631	INSULATOR MAINTENANCE COMPANY				
632	PO BOX 478	Professional	Fee &		
633	TOWNSEND, DE 19734	Services	Expenses	592	27,061
634	INTEGRITY INTERACTIVE CORP				
635	51 SAWYER RD, SUITE 501	Professional	Fee &		
636	WALTHAM, MA 02453	Services	Expenses	923, 146	248,784
637	INTERNATIONAL COOLING TOWER	Inspection/			
638	3310 93RD STREET	Maintenance	Fee &		
639	EDMONTON, AB T6N 1G7 CANADA	Services	Expenses	107, 108, 513	461,980
640	ISIS PAPHYRUS AMERICA INC				
641	301 BANK STREET	Consulting	Fee &		
642	SOUTHLAKE, TX 76092	Services	Expenses	107, 108, 165	219,145
643	ISS CORPORATE SERVICES				
644	PO BOX 417095	Professional	Fee &		
645	BOSTON, MA 02241-7095	Services	Expenses	923, 146	33,500
646	ITAPSYS SOFTWARE SOLUTIONS INC				
647	40 DICKENS ROAD	Consulting	Fee &		
648	SPRING ARBOR, MI 49283	Services	Expenses	107, 108, 146, 182, 921	395,770
649	ITRON				
650	2111 N MOLTER RD	Professional	Fee &		
651	LIBERTY LAKE, WA 99019	Services	Expenses	107, 108, 182, 556, 878	106,927
652	J T PACKARD	Inspection/			
653	275 INVESTMENT CT	Technical	Fee &		
654	VERONA, WI 53593	Services	Expenses	107, 108, 163, 935	93,429
655	J&B SOFTWARE INC				
656	510 TOWNSHIP LINE RD, SUITE 100	Professional	Fee &		
657	BLUE BELL, PA 19422	Services	Expenses	107, 108, 903	360,683
658	JACOBS & CLEVENGER				
659	515 N STATE ST, STE 1700	Consulting	Fee &		
660	CHICAGO, IL 60654-4776	Services	Expenses	182, 417, 879, 923	1,282,615
661	JAMES LEFFEL & CO				
662	1978 COMMERCE CIRCLE	Engineering	Fee &		
663	SPRINGFIELD, OH 45504	Services	Expenses	107, 108	169,380
664	JAN X-RAY SERVICES, INC.	Technical/			
665	8500 E. MICHIGAN AVE.	Consulting	Fee &		
666	PARMA, MI 49269	Services	Expenses	184, 921	1,528,645
667	JMW3 LLC				
668	2410 HERONWOOD DRIVE	Consulting	Fee &		
669	BLOOMFIELD, MI 48302	Services	Expenses	146, 921	193,479
670	JOHN P DICKEY				
671	717 OAKRIDGE DR	Legal	Fee &		
672	JACKSON, MI 49203	Services	Expenses	146, 923, 928	28,531
673	JRJ ENERGY SERVICES LLC				
674	7302 NORTHLAND DR	Inspection	Fee &		
675	STANWOOD, MI 49346	Services	Expenses	107, 108	214,229
676	KASCO INC				
677	226 E HUDSON	Construction	Fee &		
678	ROYAL OAK, MI 48067	Services	Expenses	107, 108	517,299
679	KATHLEEN SPILLANE				
680	14277 FAIRWAY DR	Professional	Fee &		
681	CHELSEA, MI 48118	Services	Expenses	146, 923	68,531
682	KELLEY DRYE & WARREN				
683	101 PARK AVE	Professional	Fee &		
684	NEW YORK, NY 10178	Services	Expenses	181, 428	55,004
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	KEMA CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 908, 921	31,152,258
687	ONE BURLINGTON BUSINESS CENTER				
688	BURLINGTON, MA 01803-5177				
689	KLEINSCHMIDT ASSOCIATES PA/PC	Technical/ Consulting Services	Fee & Expenses	107, 108, 537, 539, 543	73,604
690	141 MAIN ST				
691	PITTSFIELD, ME 04967	Legal Services	Fee & Expenses	228	39,940
692	KLUCZYNSKI GIRTZ ZAMLER &				
693	18530 WEST 10 MILE RD	Professional Services	Fee & Expenses	107, 108	90,523
694	SOUTHFIELD, MI 48075				
695	KORN/FERRY INTERNATIONAL				
696	200 PARK AVE, 37TH FLOOR	Audit Services	Fee & Expenses	107, 108, 146, 184, 500, 556, 588, 903, 923	1,694,712
697	NEW YORK, NY 10166				
698	KPMG	Collection Services	Fee & Expenses	903	2,032,059
699	DEPT. 0970, PO BOX 120001				
700	DALLAS, TX 75312	Professional Services	Fee & Expenses	501, 512	48,670
701	L J ROSS ASSOCIATES INC				
702	6360 JACKSON SUITE G, PO BOX 2022				
703	ANN ARBOR, MI 48106	Engineering Services	Fee & Expenses	107, 108, 856	280,000
704	L ROBERT KIMBALL & ASSOCIATES INC				
705	615 WEST HIGHLAND AVENUE	Consulting Services	Fee & Expenses	107, 108, 921	219,866
706	EBENSBURG, PA 15931				
707	LAKE SUPERIOR CONSULTING LLC				
708	130 W SUPERIOR ST, SUITE 614	Professional Services	Fee & Expenses	417, 879, 903	50,708
709	DULUTH, MN 55802				
710	LANDWORKS INC	Professional Services	Fee & Expenses	107, 108, 513	818,359
711	2600 S GESSNER, SUITE 420				
712	HOUSTON, TX 77063				
713	LANGUAGE LINE SERVICES	Consulting Services	Fee & Expenses	583, 593, 901, 923, 930	504,567
714	1 LOWER RAGSDALE DR				
715	MONTEREY, CA 93940	Technical Services	Fee & Expenses	107, 108, 184	74,771
716	LARKIN ENTERPRISES INC				
717	317 W BROADWAY				
718	LINCOLN, ME 04457	Inspection/ Testing Services	Fee & Expenses	107, 108, 501, 512	241,334
719	LEAD MARKETING AGENCY INC				
720	2311 E BELTLINE SE	Construction Services	Fee & Expenses	107, 108, 592	220,919
721	GRAND RAPIDS, MI 49546				
722	LOADSPRING SOLUTIONS INC.				
723	15 UNION ST, SUITE 560	Legal Services	Fee & Expenses	923	58,897
724	LAWRENCE, MA 01840				
725	LOCOMOTIVE SPECIALISTS INC	Construction Services	Fee & Expenses	583	184,634
726	1225 E CEMETERY ROAD				
727	MORRIS, IL 60450				
728	LODESTAR CONSTRUCTION INC	Consulting Services	Fee & Expenses	107, 108, 513	122,948
729	333 N PARK ST				
730	GRAND RAPIDS, MI 49544	Consulting Services	Fee & Expenses	539, 921	26,950
731	LOOMIS EWERT PARSLEY DAVIS				
732	124 W ALLEGAN STE 700				
733	LANSING, MI 48933	Advertising Services	Fee & Expenses	107, 108	49,573
734	M J ELECTRIC INC				
735	200 W FRANK PIPP DRIVE	Consulting/ Engineering Services	Fee & Expenses	107, 108, 184, 506, 864, 935	113,105
736	IRON MOUNTAIN, MI 49801				
737	MAALOUF ENTERPRISES INC				
738	580 LAWNDALE CT	Technical Services	Fee & Expenses	107, 108	653,234
739	HOLLAND, MI 49423				
740	MAC CONSULTING LP	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
741	1410 AVENUE K, SUITE 1105B				
742	PLANO, TX 75074				
743	MACDONALD BROADCASTING	Consulting Services	Fee & Expenses	539, 921	26,950
744	PO BOX 286				
745	PETOSKEY, MI 49770	Advertising Services	Fee & Expenses	107, 108	49,573
746	MACMILLAN ASSOCIATES INC				
747	714 E MIDLAND STREET				
748	BAY CITY, MI 48706	Consulting Services	Fee & Expenses	107, 108	653,234
749	MADER DAMPER CO				
750	422 COMMERCE DRIVE	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
751	EAST LAGRANGE, OH 44050				
752	MAGNUM SOLVENT INC				
753	470 MAGNUM DR NE	Consulting Services	Fee & Expenses	539, 921	26,950
754	KALKASKA, MI 49646				
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	MANNIK & SMITH GROUP INC	Inspection Services	Fee & Expenses	537	86,200
757	1800 INDIAN WOOD CIRCLE				
758	MAUMEE, OH 43537				
759	MARTEC LAND SERVICES INC	Consulting Services	Fee & Expenses	184	639,785
760	3335 S AIRPORT RD W, SUITE 5A				
761	TRAVERSE CITY, MI 49684				
762	MARTIN ENGINEERING COMPANY	Construction Services	Fee & Expenses	107, 108, 512	67,024
763	ONE MARTIN PLACE				
764	NEPONSET, IL 61345				
765	MATERIALS TESTING CONSULTANTS	Consulting Services	Fee & Expenses	107, 108, 511, 543	305,653
766	693 PLYMOUTH NE				
767	GRAND RAPIDS, MI 49505				
768	MATRIX TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108, 512, 543	123,301
769	1760 INDIAN WOOD CIRCLE				
770	MAUMEE, OH 43537				
771	MC ALVEY & ASSOCIATES	Consulting Services	Fee & Expenses	921	36,000
772	120 WEST OTTAWA STREET				
773	LANSING, MI 48933				
774	MC DANIEL TECHNICAL SVS INC	Professional Services	Fee & Expenses	107, 108, 856, 857, 863	577,928
775	2009 N WILLOW AVENUE				
776	BROKEN ARROW, OK 74012				
777	MECHANICAL CONTROLS & MAINT	Technical Services	Fee & Expenses	107, 108, 163, 935	66,455
778	6540 DIPLOMAT DRIVE				
779	STERLING HEIGHTS, MI 48314				
780	MECHANICAL DYNAMICS & ANALYSIS	Professional Services	Fee & Expenses	107, 108, 513	1,362,558
781	19 BRITISH AMERICAN BLVD				
782	LATHAM, NY 12110				
783	MERCURY STORAGE	Professional Services	Fee & Expenses	146, 165,	213,982
784	SUITE 205				
785	SOUTHFIELD, MI 48034				
786	MERJENT INC	Consulting Services	Fee & Expenses	107, 108	174,082
787	BANKS BLDG, 6151 ST AVE NE, STE 425				
788	MINNEAPOLES, MN 55413				
789	MICHAEL T EDWARDS ATTORNEY	Legal Services	Fee & Expenses	228	48,199
790	522 W MAIN ST				
791	GAYLORD, MI 49735				
792	MICHELLE PALLAS INC	Consulting Services	Fee & Expenses	923, 146	73,500
793	4419 REILLY CT				
794	TROY, MI 48085				
795	MICH NATURAL FEATURES INVENTORY	Professional Services	Fee & Expenses	107, 108, 506, 539	68,440
796	MSU - ATTN NANCY TOBEN				
797	EAST LANSING, MI 48224				
798	MICROSOFT CORPORATION	Professional Services	Fee & Expenses	107, 108	58,800
799	1000 TOWN CENTER, SUITE 2000				
800	SOUTHFIELD, MI 48075				
801	MICROSOFT LICENSING GP	Professional Services	Fee & Expenses	107, 108, 165	1,835,274
802	C/O BANK OF AMERICA				
803	DALLAS, TX 75202				
804	MIC-USA LLC	Engineering Services	Fee & Expenses	107, 108	75,000
805	8117 JULIAN DR				
806	WESTERVILLE, OH 43082-8394				
807	MID-AMERICA DYNAMICS INC	Technical Services	Fee & Expenses	107, 108, 512, 513	130,736
808	5403 PATTON DR, UNIT 211				
809	LISLE, IL 60532				
810	MIDWEST FIBER NETWORKS LLC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	52,680
811	3701 W BURNHAM ST, STE C				
812	MILWAUKEE, WI 53215				
813	MIDWESTERN AUDIT SERVICES	Collection Services	Fee & Expenses	903	876,399
814	2766 11 MILE RD, STE 5				
815	BERKLEY, MI 48072-3033				
816	MILLER & CHEVALIER CHARTERED	Professional Services	Fee & Expenses	146, 923	49,749
817	655 FIFTEENTH ST NW, SUITE 900				
818	WASHINGTON, DC 20005				
819	MILLER CANFIELD PADDOCK & STONE	Legal Services	Fee & Expenses	107, 108, 228, 923	365,950
820	150 WEST JEFFERSON, SUITE 2500				
821	DETROIT, MI 48226				
822	MINDLEADERS.COM INC	Professional Services	Fee & Expenses	921	27,000
823	5500 GLENDON COURT, SUITE 200				
824	DUBLIN, OH 43016				
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	MINERAL LABS INCORPORATED	Professional Services	Fee & Expenses	501	55,017
827	309 PARKWAY DRIVE				
828	SALYERSVILLE, KY 41465				
829	MINNESOTA LIMITED INC	Construction Services	Fee & Expenses	107, 108	17,934,954
830	PO BOX 410				
831	BIG LAKE, MN 55309				
832	MISS DIG SYSTEM	Professional Services	Fee & Expenses	107, 108, 584, 818, 856, 874	402,667
833	3285 LAPEER RD WEST				
834	AUBURN HILLS, MI 48326				
835	MOMAR INC	Maintenance Services	Fee & Expenses	501, 512	559,831
836	1830 ELLSWORTH INDUSTRIAL DR				
837	ATLANTA, GA 30318				
838	MONARCH ELECTRIC APPARATUS SVC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 512, 513, 544	464,977
839	18800 MEGINNITY ST				
840	MELVINDALE, MI 48122				
841	MONARCH WELDING & ENGINEERING	Construction Services	Fee & Expenses	107, 108, 511, 512, 513	185,043
842	23635 MOUND ROAD				
843	WARREN, MI 48091				
844	MOODY INVESTORS SERVICES	Professional Services	Fee & Expenses	146, 923	124,000
845	99 CHURCH STREET				
846	NEW YORK, NY 10007				
847	MORROW & COMPANY	Professional Services	Fee & Expenses	146, 930	135,201
848	145 MASON ST				
849	GREENWICH, CT 06830				
850	MOTION MARKETING & MEDIA	Professional Services	Fee & Expenses	901	28,987
851	614 SEYMOUR AVE				
852	LANSING, MI 48933				
853	MRI CONTRACT STAFFING INC	Technical Services	Fee & Expenses	107, 108	335,569
854	1717 ARCH ST, 36TH FLR				
855	PHILADELPHIA, PA 19103				
856	MUE INC	Construction Services	Fee & Expenses	107, 108, 416, 511, 583, 586, 593, 874, 878, 879, 887, 889, 892, 903, 935	6,092,376
857	2420 AUBURN RD				
858	AUBURN HILLS, MI 48326				
859	MYERS CONTROLLED POWER LLC	Technical Services	Fee & Expenses	163	1,043,262
860	219 E MAPLE ST, SUITE 100/200E				
861	NORTH CANTON, OH 44720				
862	NATIONAL CENTER FOR DISPUTE STTL	Professional Services	Fee & Expenses	923	95,066
863	100 W BIG BEAVER RD, SUITE 200				
864	TROY, MI 48084				
865	NATIONAL ENERGY FOUNDATION	Consulting Services	Fee & Expenses	182	911,885
866	145 S 400 EAST				
867	SALT LAKE CITY, UT 84111				
868	NATURAL RESOURCE TECHNOLOGY	Technical Services	Fee & Expenses	107, 108, 501	43,960
869	23713 W PAUL ROAD				
870	PEWAUKEE, WI 53072				
871	NAVIGANT CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 500	123,578
872	30 S WACKER DR, STE 3550				
873	CHICAGO, IL 60606				
874	NCO FINANCIAL SYSTEMS	Collection Services	Fee & Expenses	903	3,882,690
875	24887 NETWORK PLACE				
876	CHICAGO, IL 60673-1248				
877	NEDERVELD ASSOCIATES SURVEYING	Professional Services	Fee & Expenses	107, 108	44,409
878	217 GRANDVILLE AVE SW, STE 302				
879	GRAND RAPIDS, MI 49503				
880	NELSON TRANE COMPANY	Professional Services	Fee & Expenses	107, 108, 163, 184, 511, 879, 903, 935	84,351
881	5335 HILL 23 DRIVE				
882	FLINT, MI 48507				
883	NEPC, LLC	Consulting Services	Fee & Expenses	146, 926	65,000
884	ONE MAIN ST				
885	CAMBRIDGE, MA 02142				
886	NEPTUNE TECHNOLOGY GROUP	Technical Services	Fee & Expenses	107, 108, 416	87,730
887	1600 ALABAMA HWY				
888	TALLASSEE, AL 36078				
889	NETPIXEL INC	Consulting Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	76,160
890	103 COLLEGE RD E				
891	PRINCETON, NJ 08540				
892	NETSCOUT SYSTEMS	Professional Services	Fee & Expenses	107, 108, 165	405,295
893	310 LITTLETON ROAD				
894	WESTFORD, MA 01886				
895					



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896	NEUNDORFER INCORPORATED	Consulting/			
897	4590 HAMANN PARKWAY	Technical	Fee &		
898	WILLOUGHBY, OH 44094	Services	Expenses	107, 108, 154, 512	61,723
899	NEW CENTURY ENGR & DESIGN INC	Consulting/			
900	3106 VANTAGE POINT DR	Technical	Fee &	107, 108, 184, 502, 506,	
901	MIDLAND, MI 48640	Services	Expenses	511, 512, 513, 539, 553	120,959
902	NEW HORIZONS COMPUTER LEARNING				
903	2947 EYDE PKWY, STE 210	Training	Fee &		
904	EAST LANSING, MI 48823	Services	Expenses	Various	101,278
905	NEWKIRK ELECTRIC ASSOCIATES				
906	1875 ROBERTS ST	Technical	Fee &	107, 108, 146, 163, 184,	
907	MUSKEGON, MI 49442	Services	Expenses	516, 500, 502, 506, 511,	
908	NICUS SOFTWARE INC			512, 513, 543, 583, 592	9,556,862
909	PO BOX 1001	Consulting	Fee &		
910	SALEM, VA 24153	Services	Expenses	107, 108	30,035
911	NITROSECURITY INC				
912	230 COMMERCE WAY, SUITE 325	Professional	Fee &		
913	PORTSMOUTH, NH 03801	Services	Expenses	107, 108	115,869
914	NIXON PEABODY LLP				
915	401 9TH STREET NW, SUITE 900	Professional	Fee &		
916	WASHINGTON, DC 20004	Services	Expenses	107, 108	45,562
917	NO NOX COMPONENTS LLC	Engineering/			
918	2743 OAK LAKE BLVD	Consulting	Fee &		
919	MIDLOTHIAN, VA 23112	Services	Expenses	107, 108	673,940
920	NORTEL NETWORKS INC				
921	TWO TOWN SQUARE, SUITE 450	Technical	Fee &		
922	SOUTHFIELD, MI 48076	Services	Expenses	107, 108, 146	234,123
923	NORTHSHORE CONSTRUCTION CO INC				
924	1700 LAKESHORE DR	Construction	Fee &	107, 108, 511, 512, 513,	
925	MUSKEGON, MI 49441	Services	Expenses	514, 542	237,858
926	NTH CONSULTANTS LTD	Consulting/			
927	41780 SIX MILE RD	Technical	Fee &		
928	NORTHVILLE, MI 48168-3459	Services	Expenses	107, 108, 146, 923	536,966
929	OAK PARK CHIMNEY CORPORATION				
930	1800 DES PLAINES	Inspection	Fee &		
931	FOREST PARK, IL 60130	Services	Expenses	511	32,870
932	OCCUPATIONAL ATHLETICS INC				
933	4309 LINGLESTOWN RD, STE 20	Consulting	Fee &	107, 108, 506, 539, 588,	
934	HARRISBURG, PA 17112	Services	Expenses	880, 894	1,618,520
935	OCE NORTH AMERICA INC				
936	5450 N CUMBERLAND AVENUE	Professional	Fee &		
937	CHICAGO, IL 60656	Services	Expenses	107, 108	110,072
938	OLIVER WYMAN INC				
939	200 CLARENDON STREET, 12TH FLR	Professional	Fee &		
940	BOSTON, MA 02116	Services	Expenses	107, 108	121,498
941	OPEN SYSTEMS INTERNATIONAL INC	Technical/			
942	3600 HOLLY LANE NORTH, SUITE 40	Consulting	Fee &		
943	MINNEAPOLIS, MN 55447-1286	Services	Expenses	107, 108, 146, 556	390,860
944	OPEX CORPORATION				
945	305 COMMERCE DRIVE	Technical	Fee &		
946	MOORESTOWN, NJ 08057-4234	Services	Expenses	903	108,402
947	ORACLE USA INC				
948	4500 PEOPLE SOFT PKWY	Technical	Fee &		
949	PLEASANTON, CA 94588	Services	Expenses	107, 108, 165, 501	363,139
950	OSISOFT INC				
951	777 DAVIS STREET, SUITE 250	Professional	Fee &		
952	SAN LEANDRO, CA 94577	Services	Expenses	107, 108	137,000
953	P LEN STALEY AT LAW PC				
954	5147 HAWK HOLLOW DR E	Legal	Fee &		
955	BATH, MI 48808	Services	Expenses	228	63,582
956	PAPCO INDUSTRIES INC				
957	245 PEGASUS AVE	Engineering	Fee &		
958	NORTHVALE, NJ 07647	Services	Expenses	107, 108	437,694
959	PARADIGM AEROSPACE CORP				
960	BOX 1117 MT PLEASANT AIRPORT	Professional	Fee &		
961	MOUNT PLEASANT, PA 15666	Services	Expenses	583, 824, 850, 859	32,530
962	PATRICK ENERGY SERVICES PC				
963	2325 MOMENTUM PLACE	Engineering	Fee &		
964	CHICAGO, IL 60689-5323	Services	Expenses	107, 108	798,221
965					

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<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)</b>					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
966	PEERLESS MANUFACTURING CO				
967	14651 N DALLAS PKWY, STE 500	Engineering	Fee &		
968	DALLAS, TX 75254	Services	Expenses	107, 108, 512	118,106
969	PETROCHEM INSPECTION SERVICE INC				
970	1475 E SAM HOUSTON PKWY S	Inspection	Fee &		
971	PASADENA, TX 77503	Services	Expenses	817, 856, 863, 887	64,000
972	PHOENIX PARTNERS LLC	Inspection/			
973	845 MONROE STREET	Testing	Fee &		
974	CARLTON, MI 48117	Services	Expenses	146, 512, 513	286,697
975	PILLSBURY WINTHROP SHAW PITTMAN				
976	1540 BROADWAY	Legal	Fee &		
977	NEW YORK, NY 10036	Services	Expenses	181	123,127
978	PLATTS				
979	PO BOX 848093	Professional	Fee &		
980	DALLAS, TX 75284	Services	Expenses	146, 556	48,318
981	POWELL ELECTRIC SYSTEMS INC				
982	8550 MOSLEY DRIVE	Engineering	Fee &		
983	HOUSTON, TX 77075	Services	Expenses	107, 108	94,581
984	POWELL LAND SURVEYING PC				
985	12256 N SEYMOUR RD	Surveying	Fee &		
986	MONTROSE, MI 48457	Services	Expenses	184	33,788
987	POWER COSTS INC				
988	3550 W ROBINSON, STE 200	Consulting	Fee &		
989	NORMAN, OK 73072	Services	Expenses	165, 556	779,849
990	POWER PLAN CONSULTANTS INC				
991	1600 PARKWOOD CIRCLE, STE 600	Consulting	Fee &		
992	ATLANTA, GA 30339	Services	Expenses	107, 108, 146, 165, 921	613,363
993	POWER PLANT SERVICES				
994	3131 SOFFEL AVE	Professional	Fee &		
995	MELROSE PARK, IL 60160	Services	Expenses	154, 184, 512, 513	159,006
996	POWER PLUS ENGINEERING INC				
997	46575 MAGELLAN DR	Testing	Fee &		
998	NOVI, MI 48377-2452	Services	Expenses	416	156,361
999	POWER SYSTEM ENGINEERING INC				
1000	1532 W BROADWAY	Consulting	Fee &		
1001	MADISON, WI 53713	Services	Expenses	107, 108	57,089
1002	POWER TECHNIQUES INC				
1003	23400 MICHIGAN AVE, STE 500	Professional	Fee &		
1004	DEARBORN, MI 48124	Services	Expenses	107, 108	38,398
1005	POWERSTEERING SOFTWARE INC				
1006	25 FIRST ST	Professional	Fee &		
1007	CAMBRIDGE, MA 02141	Services	Expenses	921	34,200
1008	PRACTICAL TRANSITIONS LLC				
1009	52303 EMMONS RD B15	Consulting	Fee &		
1010	SOUTH BEND, IN 46637	Services	Expenses	107, 108, 921	422,600
1011	PRICE WATERHOUSE COOPER LLP				
1012	400 RENAISSANCE CENTER	Consulting	Fee &		
1013	DETROIT, MI 48243	Services	Expenses	146, 242	5,005,735
1014	PROFESSIONAL COMMUNICATIONS				
1015	1410 WEST GANSON, PO BOX 293	Technical	Fee &		
1016	JACKSON, MI 49202	Services	Expenses	107, 108, 146, 163, 184, 416, 500, 501, 506, 511, 512, 556, 588, 903, 921	332,413
1017	PROJECT MANAGEMENT SOLUTIONS				
1018	1788 WILMINGTON PIKE	Consulting	Fee &		
1019	GLENN MILLS, PA 19342	Services	Expenses	107, 108	372,721
1020	PROSCI INC				
1021	1367 S GARFIELD AVE	Professional	Fee &		
1022	LOVELAND, CO 80537	Services	Expenses	107, 108, 146, 163, 184, 500, 556, 588, 903, 908, 921, 930	162,220
1023	PROTIVITI INC				
1024	711 LOUISIANA STREET	Professional	Fee &		
1025	HOUSTON, TX 77002	Services	Expenses	146, 921	41,916
1026	PROTO6 LLC				
1027	2175 CLOVERDALE DR	Professional	Fee &		
1028	COLORADO SPRINGS, CO 80920	Services	Expenses	107, 108	90,118
1029	PTERRA LLC				
1030	4 AUTOMATION LN, SUITE 250	Consulting	Fee &		
1031	ALBANY, NY 12205-1619	Services	Expenses	107, 108	54,715
1032	PUMFORD CONSTRUCTION INC				
1033	1674 CHAMPAGNE DR N	Construction	Fee &		
1034	SAGINAW, MI 48604-9202	Services	Expenses	107, 108, 163, 184, 506, 511, 512, 513, 935	1,540,443
1035					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1036	QUALITY ENVIRONMENTAL CONTAINERS	Professional Services	Fee & Expenses	184, 416, 930	35,250
1037	PO BOX 1160				
1038	BEAVER, WV 25813				
1039	QUEST SOFTWARE	Professional Services	Fee & Expenses	107, 108	191,187
1040	5 POLARIS WAY				
1041	ALISO VIEJO, CA 92656				
1042	R-3 RECRUITMENT LLC	Consulting Services	Fee & Expenses	556	116,545
1043	1972 WOODBINE DR				
1044	CANTON, MI 48188				
1045	RICHMOND ENGINEERING WORKS LLC	Construction Services	Fee & Expenses	107, 108	146,300
1046	1204 PARKWAY VIEW DR				
1047	PITTSBURGH, PA 15205				
1048	RIGHT NOW TECHNOLOGIES	Professional Services	Fee & Expenses	417	44,900
1049	77 DISCOVERY DRIVE				
1050	BOZEMAN, MT 49718				
1051	RINE CONSULTING LLC	Consulting Services	Fee & Expenses	107, 108, 921	384,052
1052	1019 LICKING CREEK RD				
1053	BIG COVE TANNERY, PA 17212				
1054	RIVET SOFTWARE INC	Professional Services	Fee & Expenses	923, 146	55,300
1055	6501 E BELLEVIEW AVE, STE 240				
1056	ENGLEWOOD, CO 80111				
1057	RMF NOOTER INC	Professional Services	Fee & Expenses	107, 108, 512, 513	2,043,464
1058	915 MATZINGER ROAD				
1059	TOLEDO, OH 43612				
1060	RMT INC	Professional Services	Fee & Expenses	107, 108	238,889
1061	744 HEARTLAND TRAIL				
1062	MADISON, WI 53717				
1063	ROCK INTERFACE SYSTEMS	Technical Services	Fee & Expenses	107, 108, 154, 820, 851, 857, 864	426,951
1064	2708 KINNEY AVENUE NW				
1065	GRAND RAPIDS, MI 49834				
1066	ROSCOR CORPORATION	Consulting Services	Fee & Expenses	107, 108, 146, 921, 930	134,574
1067	27280 HAGGERTY ROAD, SUITE C2				
1068	FARMINGTON HILLS, MI 48333				
1069	ROWE INC	Surveying Services	Fee & Expenses	107, 108, 506, 935	998,049
1070	540 S SAGINAW ST, SUITE 200				
1071	FLINT, MI 48502				
1072	RWD TECHNOLOGIES INC	Consulting Services	Fee & Expenses	107, 108	54,444
1073	5521 RESEARCH PARK DR				
1074	BALTIMORE, MD 21228				
1075	SAP AMERICA	Professional Services	Fee & Expenses	107, 108, 146, 165, 903, 921	7,926,289
1076	3999 WEST CHESTER PIKE				
1077	NEWTOWN SQUARE, PA 19073				
1078	SAS INSTITUTE	Professional Services	Fee & Expenses	107, 108, 146, 851, 921	53,810
1079	SAS CAMPUS DRIVE				
1080	CARY, NC 27513				
1081	SCHULTZ INC	Construction Services	Fee & Expenses	107, 108, 583, 585, 864, 935	95,919
1082	PO BOX 27607				
1083	LANSING, MI 48909				
1084	SCR TECH LLC	Professional Services	Fee & Expenses	107, 108	2,110,228
1085	11707 STEELE CREEK RD				
1086	CHARLOTTE, NC 28273				
1087	SECURE BANKING SOLUTIONS LLC	Professional Services	Fee & Expenses	107, 108, 146, 184, 580, 903, 921	64,329
1088	3245 MAIN ST, STE 235-210				
1089	FRISCO, TX 75034				
1090	SHELTON NETWORK SERVICES LLC	Technical/ Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880	54,945
1091	8614 OAKSIDE STREET				
1092	PORTAGE, MI 49002				
1093	SHERIDAN SURVEYING COMPANY	Survey Services	Fee & Expenses	107, 108	93,224
1094	910 FIFTH ST				
1095	MICHIGAN CENTER, MI 49254				
1096	SIEMENS ENERGY INC	Technical/ Engineering Services	Fee & Expenses	107, 108, 146, 154, 513, 588	1,257,418
1097	601 OAKMONT LN SUITE 180				
1098	WESTMONT, IL 60559				
1099	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108	1,136,650
1100	27421 HOLIDAY LANE				
1101	PERRYSBURG, OH 43551				
1102	SIGNATURE CONSULTANTS LLC	Consulting Services	Fee & Expenses	107, 108, 146, 586, 921	355,258
1103	2101 W COMMERCIAL BLVD				
1104	FT LAUDERDALE, FL 33309				
1105					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1106	SILVER SPRING NETWORKS	Technical Services	Fee & Expenses	107, 108	1,236,626
1107	555 BROADWAY ST				
1108	REDWOOD CITY, CA 94063				
1109	SLOVER & LOFTUS	Professional Services	Fee & Expenses	501	33,848
1110	1224 17TH ST NW				
1111	WASHINGTON, DC 52094-2046				
1112	SOFTWARE PURSUITS INC	Professional Services	Fee & Expenses	107, 108	27,798
1113	1900 S NORFOLK ST				
1114	SAN MATEO, CA 94403-1176				
1115	SOIL AND MATERIALS ENGINEERS	Consulting Services	Fee & Expenses	107, 108, 182, 242, 511, 864, 935	894,139
1116	43980 PLYMOUTH OAK BLVD				
1117	PLYMOUTH, MI 48170				
1118	SONIC E-LEARNING	Professional Services	Fee & Expenses	580, 880	69,320
1119	250 FERRAND DRIVE, SUITE 301				
1120	TORONTO, ON M3C 3G8, CANADA				
1121	SOUTH BEND MEDICAL FOUNDATION	Professional Services	Fee & Expenses	926	29,126
1122	530 N LAFAYETTE BLVD				
1123	SOUTH BEND, IN 46601				
1124	SOUTHWEST RESEARCH INSTITUTE	Professional Services	Fee & Expenses	107, 108	72,500
1125	6220 CULEBRA ROAD				
1126	SAN ANTONIO, TX 78228				
1127	SPACENET INC	Professional Services	Fee & Expenses	500, 538, 539, 541	29,943
1128	PO BOX 198801				
1129	ATLANTA, GA 30384-8801				
1130	SPI INNOVATIONS SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 511, 539, 921	928,583
1131	9364 W FREELAND RD				
1132	FREELAND, MI 48623				
1133	SPICER GROUP INC	Consulting/ Technical Services	Fee & Expenses	107, 108	52,273
1134	230 S WASHINGTON AVE				
1135	SAGINAW, MI 48607-1286				
1136	SQUARE D-SCHNEIDER ELECTRIC	Professional Services	Fee & Expenses	107, 108	114,787
1137	1960 REASEARCH DRIVE, SUITE 100				
1138	TROY, MI 48038				
1139	STANTON CATHODIC SURVEY	Surveying Services	Fee & Expenses	856	119,268
1140	6417 SUGAR CREEK DRIVE SOUTH				
1141	MOBILE, AL 36695				
1142	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 506, 514, 538, 542, 545, 818, 824, 853, 864, 935	609,707
1143	11340 54TH AVENUE				
1144	ALLENDALE, MI 49401				
1145	STEPAKA SOLUTIONS LLC	Consulting Services	Fee & Expenses	107, 108, 921	701,755
1146	20 WALDEN WAY				
1147	BOLTON, CT 06043				
1148	STEVEN I SIMON & ASSOCIATES	Consulting Services	Fee & Expenses	107, 108	151,751
1149	2005 PALMER AVE #105				
1150	LARCHMONT, NY 10538				
1151	SUCCESS FACTORS INC	Consulting Services	Fee & Expenses	165	194,500
1152	1500 FASHION ISLAND BLVD				
1153	SAN MATEO, CA 94404				
1154	SULLIVAN WARD ASHER & PATTON	Legal Services	Fee & Expenses	228	428,099
1155	258000 NORTHWESTERN HWY, BOX 22				
1156	SOUTHFIELD, MI 48037				
1157	SUNGARD AVAILABILITY SVCS LP	Professional Services	Fee & Expenses	107, 108	346,186
1158	680 E SWEDES FORD ROAD				
1159	WAYNE, PA 19087				
1160	SUNGARD ENERGY SYSTEMS INC	Professional Services	Fee & Expenses	501	86,780
1161	601 WALNUT ST, SUITE 1010				
1162	PHILADELPHIA, PA 19106				
1163	SUNGARD INVESTOR ACCOUNTING	Professional Services	Fee & Expenses	923, 146	115,084
1164	951 MARINERS ISLAND BLVD, #500				
1165	SAN MATEO, CA 94404				
1166	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107, 108	207,677
1167	1095 CROOKS RD, STE 100				
1168	TROY, MI 48084				
1169	SUPERIOR ENVIRONMENTAL CORP	Consulting Services	Fee & Expenses	107, 108, 921	36,044
1170	1128 FRANKLIN ST				
1171	MARNE, MI 49435				
1172	SUPERIOR INVESTIGATIVE SERVICES	Professional Services	Fee & Expenses	107, 108, 228, 416, 417, 546, 903, 921	173,434
1173	1100 CORPORATE OFFICE DRIVE				
1174	MILFORD, MI 48381				
1175					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1176	SUPERIOR WELL SERVICES INC	Inspection Services	Fee & Expenses	863	144,074
1177	1380 ROUTE 286				
1178	INDIANA, PA 15701				
1179	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 146, 184, 501, 921, 930	89,868
1180	7 WEST SQUARE LAKE ROAD				
1181	BLOOMFIELD HILLS, MI 48302				
1182	TC TECHNOLOGY/TADPOLE CARTESIA	Professional Services	Fee & Expenses	107, 108	83,945
1183	2231 FARADAY AVE, SUITE 140				
1184	CARLSBAD, CA 92008				
1185	TDW PIPELINE SURVEYS	Inspection Services	Fee & Expenses	863	736,108
1186	PO BOX 1286				
1187	TULSA, OK 74101				
1188	TECHSTAFF OF EASTERN MICHIGAN	Consulting Services	Fee & Expenses	556	228,624
1189	2217 PACKARD RD, SUITE 17				
1190	ANN ARBOR, MI 48104				
1191	TELVANT MINER & MINER	Consulting Services	Fee & Expenses	107, 108, 165	382,435
1192	4701 ROYAL VISTA CIRCLE				
1193	FORT COLLINS, CO 80528				
1194	THE BRATTLE GROUP INC	Consulting Services	Fee & Expenses	107, 108, 923	152,311
1195	44 BRATTLE ST				
1196	CAMBRIDGE, MA 02138-3736				
1197	THE DAVID GROUP	Advertising Services	Fee & Expenses	107, 108, 146, 182, 184, 546, 588, 901, 903, 912, 921	33,257
1198	P O BOX 72080				
1199	CLEVELAND, OH 44192				
1200	THE LEARNING CENTER	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 930	33,503
1201	2750 SOUTH STATE STREET				
1202	ANN ARBOR, MI 48104				
1203	THE REHMANN GROUP	Audit Services	Fee & Expenses	923	34,100
1204	675 ROBINSON RD				
1205	JACKSON, MI 49204				
1206	THOMSON FINANCIAL CORP GROUP	Professional Services	Fee & Expenses	923, 146	27,180
1207	195 BROADWAY, 7TH FLOOR				
1208	NEW YORK, NY 10007				
1209	THOMSON REUTERS (HEALTHCARE) INC	Professional Services	Fee & Expenses	107, 108, 143, 146, 923	325,161
1210	777 E EISENHOWER PKY, SUITE 500				
1211	ANN ARBOR, MI 48108				
1212	THYSSENKRUPP ELEVATOR CORP	Engineering Services	Fee & Expenses	107, 108, 506, 511	627,466
1213	35432 INDUSTRIAL RD				
1214	LIVONIA, MI 48150				
1215	TIME MANAGEMENT	Professional Services	Fee & Expenses	107, 108, 583	123,668
1216	PO BOX 411				
1217	MATTAWAN, MI 49071				
1218	TLT-BABCOCK INC	Inspection Services	Fee & Expenses	107, 108, 154	1,066,279
1219	260 SPRINGSIDE DRIVE				
1220	AKRON, OH 44333-2433				
1221	TOM ALLEN ENTERPRISES INC	Professional Services	Fee & Expenses	926	81,900
1222	728 EAST 8TH STREET, SUITE 2				
1223	HOLLAND, MI 49423				
1224	TOSHIBA INTERNATIONAL CORP	Consulting Services	Fee & Expenses	107, 108	2,388,000
1225	8169 SOUTHPARK CIRCLE				
1226	LITTLETON, CO 80120				
1227	TOWERS WATSON DELAWARE INC	Consulting Services	Fee & Expenses	146, 921, 923	246,805
1228	901 N GLEBE RD				
1229	ARLINGTON, VA 22203				
1230	TQS RESEARCH INC	Consulting Services	Fee & Expenses	921	49,875
1231	3600 MANSELL RD, STE 220				
1232	ALPHARETTA, GA 30022				
1233	TRACK STAR INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 184	114,957
1234	8382 SENECA TURNPIKE				
1235	NEW HARTFORD, NY 13413				
1236	TRINOVIS SOFTWARE	Professional Services	Fee & Expenses	107, 108	44,730
1237	1480-1482 CAMBRIDGE ST #2				
1238	CAMBRIDGE, MA 02139-1004				
1239	TSK CONSULTING LLC	Professional Services	Fee & Expenses	107, 108, 163, 184, 548, 552, 818, 935	71,210
1240	2397 ONONDAGA RD				
1241	EATON RAPIDS, MI 48827				
1242	TURBINE MASTER INC	Professional Services	Fee & Expenses	107, 108	34,527
1243	2220 N GRAND AVE				
1244	TAHLEQUAH, OK 74464				
1245					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1246	UBA FIRE INC	Professional Services	Fee & Expenses	228	37,122
1247	PO BOX 6565				
1248	HARRISBURG, PA 17112				
1249	UC SERVICE CORPORATION	Consulting Services	Fee & Expenses	107, 108	167,787
1250	2100 NORMAN DRIVE WEST				
1251	WAUKEGAN, IL 60085				
1252	UMS GROUP INC	Technical Services	Fee & Expenses	512	105,019
1253	5 SYLVAN WAY, SUITE 120				
1254	PARSIPPANY, NJ 07054				
1255	UNDERWATER CONSTRUCTION CORP	Professional Services	Fee & Expenses	107, 108, 542, 543, 545	1,827,508
1256	110 PLAINS RD				
1257	ESSEX, CT 06426				
1258	UNITED CONVEYOR CORPORATION	Engineering Services	Fee & Expenses	146, 154, 184	652,969
1259	2100 NORMAN DR W				
1260	WAUKEGAN, IL 60085				
1261	UNIVERSAL CABLING SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 146, 163, 184, 500, 506, 511, 512, 513, 586, 588, 903, 921, 935	606,170
1262	PO BOX 150530				
1263	GRAND RAPIDS, MI 49515-0530				
1264	UPRR LLC	Professional Services	Fee & Expenses	131, 146, 253, 921	417,552
1265	450 SEVENTH AVE, SUITE # 1300				
1266	NEW YORK, NY 10123				
1267	URS CORPORATION GREAT LAKES	Consulting Services	Fee & Expenses	107, 108	146,421
1268	3950 SPARKS DR SE				
1269	GRAND RAPIDS, MI 49546				
1270	USIC LOCATING SERVICES INC	Professional Services	Fee & Expenses	107, 108, 165, 584	5,392,912
1271	PO BOX 713359				
1272	CINCINNATI, OH 45271-3359				
1273	VALLEY CITY ENVIRONMENTAL SVCS	Professional Services	Fee & Expenses	107, 108, 163, 182, 184, 500, 502, 505, 538, 542, 543, 556, 583, 592, 880	181,586
1274	1040 MARKET ST SW				
1275	GRAND RAPIDS, MI 49503-4893				
1276	VALVE RECONDITIONING SERVICE	Inspection/ Testing Services	Fee & Expenses	511, 512, 513, 514	193,320
1277	17180 FRANCIS ST				
1278	MELVINDALE, MI 48122				
1279	VENTYX ENERGY LLC	Professional Services	Fee & Expenses	107, 108, 146, 416, 501, 556, 851	769,203
1280	3301 WINDY RIDGE PKWY				
1281	ATLANTA, GA 30339				
1282	VERIZON NETWORK INTEGRATION GRP	Professional Services	Fee & Expenses	165, 417, 921	1,283,750
1283	100 E ROYAL LANE, SUITE 300				
1284	IRVING, TX 75039				
1285	VERIZON SELECT SERVICES INC	Technical/ Maintenance Services	Fee & Expenses	107, 108, 556, 852	1,870,395
1286	ONE TOWNE SQUARE				
1287	SOUTHFIELD, MI 48076				
1288	WARNER NORCROSS & JUDD	Legal Services	Fee & Expenses	228	70,520
1289	900 FIFTH THIRD CENTER				
1290	GRAND RAPIDS, MI 49503				
1291	WASHINGTON TAX GROUP LLC	Professional Services	Fee & Expenses	923, 146	77,000
1292	300 NEW JERSEY AVE NW				
1293	WASHINGTON, DC 20001				
1294	WEATHERFORD INTERNATIONAL INC	Engineering Services	Fee & Expenses	833	201,870
1295	515 POST OAK BLVD				
1296	HOUSTON, TX 77027				
1297	WEST INFORMATION PUBLISHING	Professional Services	Fee & Expenses	146, 228	89,733
1298	PO BOX 6187				
1299	CAROL STREAM, IL 60197				
1300	WHITE PINE LAND CO INC	Consulting Services	Fee & Expenses	184	1,021,863
1301	4110 COPPER RIDGE DR, SUITE 255				
1302	TRAVERSE CITY, MI 49684				
1303	WILLIAM A KIBBE & ASSOC INC	Engineering Services	Fee & Expenses	107, 108, 163, 511	73,369
1304	1475 S WASHINGTON AVE				
1305	SAGINAW, MI 48601				
1306	WILLIAMS & WORKS INC	Consulting/ Survey Services	Fee & Expenses	184	72,687
1307	549 OTTAWA AVENUE NW				
1308	GRAND RAPIDS, MI 49503				
1309	WILMAR ENGINEERING LTD	Engineering Services	Fee & Expenses	107, 108	75,943
1310	8535 KING MEMORIAL RD				
1311	MENTOR, OH 44060-7957				
1312	WINDROCK INC	Professional Services	Fee & Expenses	107, 108, 818, 853, 864	45,850
1313	1832 MIDPARK RD, SUITE 102				
1314	KNOXVILLE, TN 37921				
1315					

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<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)</b>					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1316	WOLFGANG GERTKEMPER	Consulting Services	Fee & Expenses	921	26,000
1317	HEDDERICHSTRASS 45				
1318	FRANKFURT, 06 60594, GERMANY				
1319	WOOD GROUP HIT SERVICES LP	Inspection Services	Fee & Expenses	553	37,773
1320	8559 E NORTH BELT DR				
1321	HUMBLE, TX 77396				
1322	WOOD GROUP POWER OPS WEST INC	Management Services	Fee & Expenses	165, 232, 546	11,013,798
1323	12600 DEERFIELD PKWY, SUITE 315				
1324	ALPHARETTA, GA 30004				
1325	WOOD GROUP POWER/PRATT & WHIT	Technical/ Consulting Services	Fee & Expenses	154, 548, 553	51,703
1326	1460 BLUE HILLS AVENUE				
1327	BLOOMFIELD, CT 06002				
1328	WORLEY PARSONS OF MICHIGAN INC	Engineering Services	Fee & Expenses	107, 108	11,242,692
1329	2675 MORGANTOWN RD				
1330	READING, PA 19607				
1331	WSI CORP	Professional Services	Fee & Expenses	107, 108, 506, 556, 580, 583, 818, 824	41,955
1332	400 MINUTEMAN RD				
1333	ANDOVER, MA 01810				
1334	XEROX CORPORATION	Maintenance Services	Fee & Expenses	107, 108, 163, 921	653,960
1335	1240 BEECH BAY DR				
1336	UNION CITY, MI 49094-8709				
1337	XTENSIBLE SOLUTIONS INC	Consulting Services	Fee & Expenses	107, 108	907,926
1338	6312 S FIDDLERS GREEN CIRCLE				
1339	GREENWOOD VILLAGE, CO 80111				
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1385					400,181,266

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**NATURAL GAS RESERVES AND LAND ACREAGE**

- Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.
- Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.
- For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field. If the field name is not assigned, report as "unnamed". Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101 (Gas Plant in Service) and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year end remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.
- For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/ County/Offshore Area (d)	Recoverable (1) Gas Reserves (Thousands Mcf) (e)	OWNED LANDS Acres (f)
	Domain (a)	Zone (b)				
1			A. PRODUCING GAS LANDS			
2			Adair	St Clair	-	-
3			Onondaga "10"	Ingham	-	-
4			Puttygut	St Clair	-	-
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25			Total Producing Gas Lands		-	-
26						
27			B. NONPRODUCING GAS LANDS			
28			Undeveloped Leaseholds -			
29			Various		-	-
30						
31			Total Undeveloped Leaseholds		-	-
32						
33						
34						
35						
36	TOTAL				-	-

(1) All figures at 14.65 psia

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

**NATURAL GAS RESERVES AND LAND ACREAGE (Continued)**

rights costs reported should agree with the amounts carried under Accounts 105, Gas Plant Held for Future Use and 105.1, Production Properties Held for Future Use and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.
6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.
7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.
8. Do not include oil mineral interests in the cost of acreage reported.
9. Report volumes on a pressure base of 14.65 psia at 60 degrees F.

OWNED LANDS (Cont.) Cost (g)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
	Acre (h)	Costs (i)	Acre (j)	Costs (k)	Acre (l)	Costs (m)	
-	160	38,415	504	891	664	39,306	1
-	3	4,091	-	-	3	4,091	2
-	-	130,053	-	-	-	130,053	3
							4
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							23
-	163	172,559	504	891	667	173,450	24
							25
							26
							27
-	-	-	-	-	-	-	28
							29
-	-	-	-	-	-	-	30
							31
							32
							33
							34
							35
-	163	172,559	504	891	667	173,450	36

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
<b>COMPRESSOR STATIONS</b>				
1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.		2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership,		
Line No.	Name of Station and Location (a)	Number of Employees (b)	Plant Cost (c)	
1	STORAGE:			
2				
3	Overisel	9	27,759,695	
4				
5	St Clair	11	20,372,269	
6				
7	Ray	10	63,462,755	
8				
9	TRANSMISSION:			
10				
11	Northville	5	10,643,282	
12				
13	White Pigeon	13	94,820,951	
14				
15	Muskegon River Plant 1/2	15	40,051,907	
16				
17	Muskegon River Plant 3 - Stab Plant (1)			
18				
19	Freedom	7	11,721,381	
20				
21				
22				
23	TOTAL	70	268,832,240	
24				
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010			
COMPRESSOR STATIONS (Continued)						
<p>if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and</p> <p>show in a footnote the size of each such unit, and the date each such unit was placed in operation.</p> <p>3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>						
Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.65 psia at 60 degrees F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No. of Compr. Operated of Time of Station Peak (h)	Date of Station Peak (i)	
1,653,561 (2)	429,802	245,700	13,621	3	10/27/10	1
187,141 (3)						2
1,784,527 (2)	1,455,895	265,160	6,959	2	4/25/10	3
111,244 (3)						4
1,791,391 (2)	904,190	266,180	6,848	3	8/14/10	5
141,318 (3)						6
						7
						8
						9
84,125 (2)	1,270,694	12,500	771	1	10/3/10	10
47,679 (3)						11
3,019,078 (2)	271,690	448,600	26,084	6	4/21/10	12
175,111 (3)						13
1,610,489 (2)	1,046,169	239,300	15,810	6	12/24/10	14
56,082 (3)						15
186,421 (2)		27,700	1,409	2	2/14/10	16
897 (3)						17
832,501 (2)	478,624	123,700	13,595	4	4/30/10	18
96,209 (3)						19
						20
						21
						22
10,962,093 (2)	5,857,064	1,628,840	85,097			23
815,681 (3)						24
						25
						26
						27
						28
						29
						30
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						32
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(1) Muskegon River Plant 3 is operated by personnel at Plant 2  
(2) Natural Gas  
(3) Electric

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**GAS AND OIL WELLS**

- Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.
- Report the required information alphabetically by states.
- For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third.  
Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the headings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what the disposition of the wells and their book cost is contemplated.
- In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells (a)	No. of Wells Beginning of Year (b)	Additions During the Year			Wells Reclassified (f)	Reductions During the Year			No. of Wells at End of Year (j)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)		Wells Abandoned (g)	Wells Sold (h)	Total (g + h) (i)	
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2										
3										
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
<b>GAS STORAGE PROJECTS</b>			
1. Report particulars (details) for total gas storage projects. 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).		3. Give particulars (details) of any gas stored For the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.	
Line No.	Item (a)	Total Amount (b)	
	Natural Gas Storage Plant		
1	Land and Land Rights	15,991,107	
2	Structures and Improvements	14,453,055	
3	Storage Wells and Holders	71,331,621	
4	Storage Lines	37,885,213	
5	Other Storage Equipment	170,657,733	
6	ARO Gas Intangible Asset	177,744	
7	TOTAL (Enter Total of Lines 2 Thru 6)	310,496,473	
	Storage Expenses		
8	Operation	17,295,801	
9	Maintenance	2,775,554	
10	Rents	-	
11	TOTAL (Enter Total of Lines 9 thru 11)	20,071,355	
	Storage Operations (In Mcf)		
12	Gas Delivered to Storage (1)		
13	January	4,438	
14	February	5,934	
15	March	1,807,019	
16	April	11,591,467	
17	May	12,300,804	
18	June	16,392,170	
19	July	15,401,815	
20	August	17,510,355	
21	September	16,262,912	
22	October	7,281,132	
23	November	6,496	
24	December	89,912	
25	TOTAL (Enter Total of Lines 15 thru 26)	98,654,454	
	Gas Withdrawn from Storage (1)		
26	January	31,249,187	
27	February	23,036,992	
28	March	9,882,149	
29	April	465,162	
30	May	138,388	
31	June	18,388	
32	July	18,728	
33	August	28,103	
34	September	117,906	
35	October	596,564	
36	November	11,958,799	
37	December	28,976,211	
38	TOTAL (Enter Total of Lines 29 Thru 40)	106,486,577	

(1) Gas stored in Consumers Energy Company owned fields only. Mcf @ 14.65 PSIA dry.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS STORAGE PROJECTS (CONTINUED)				
Line No.	Item (a)	Total Amount (b)		
	Storage Operations (In Mcf)			
43	Top or Working Gas End of Year	85,608,642		
44	Cushion Gas (Including Native Gas)	169,659,359		
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	255,268,001		
46	Certificated Storage Capacity	309,797,279		
47	Number of Injection - Withdrawal Wells	841		
48	Number of Observation Wells	159		
49	Maximum Day's Withdrawal from Storage	1,600,000		
50	Date of Maximum Days' Withdrawal	1/2/2010		
51	LNG Terminal Companies (In Mcf)			
52	Number of Tanks			
53	Capacity of Tanks			
54	LNG Volumes			
55	a) Received at "Ship Rail"			
56	b) Transferred to Tanks			
57	c) Withdrawn from Tanks			
58	d) "Boil Off" Vaporization Loss			
59	e) Converted to Mcf at Tailgate of Terminal			



Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

**DISTRIBUTION AND TRANSMISSION LINES**

1. Report below by States the total miles of pipeline operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to O.1) (b)
1	Overisel-Laingsburg Line 1100	82.9
2	Trunkline-White Pigeon Ln 1200	184.2
3	Overisel-Kalamazoo Line 1300	43.2
4	Northville-Clarkston Line 1400	23.3
5	Salem-Overisel Line 13	7.2
6	Mt Clemens-St Clair Line 1060	13.7
7	St Clair Fld Transmission Lns	33.2
8	Charlotte Jctn-Line 1090	14
9	Nrthvl-Coolidge-S Lyon #1600	30.6
10	St Clair-Roch Vlv Site Ln 1500	21.6
11	Ray Fld-Red Run Cg Ln 1700	23.7
12	White Pigeon-Plainwell Jct1800	69.9
13	Flint Jct-Flint No 3 Line 2060	19.3
14	Ray Atlas Junction Line 1900	39.7
15	Carp Road Thetford Ln 2080	9.5
16	Pontiac-Adams Rd Lateral	7.3
17	Chelsea Fenton Line 2200	38.9
18	Coolidge East Line 2070	13.3
19	Kalk-Musk Riv Trans Ln 2400a	69.5
20	Mrc To Gillow Rd Ln 2400b	25.9
21	Atlas Junction-Akron	32.1
22	Kalk-Gillow Rd Vlv Line 2600	29.6
23	Ln 1200b Mendon To Lutes Rd	11.8
24	Goose Creek to Mrc Station	5.4
25	Ln 600 Rochester Line	43.5
26	Panhandle Eastern North Line	139.7
27	Kinder Morgan Line	15
28	Freedom-Ovid Line	61.1
29	Ovid-Musk River Line	81.4
30	Laingsburg-Ithaca Line	30.4
31	Ithaca-Herrick Line	39.5
32	Muskegon Rvr-Mt Pleasant Line	37.2
33	Lansing Lateral Line	11.5
34	Lngsbrg Clarkston-Mt Clemens	72.1
35	Ovid-Grad Blanc	41.8
36	Zilwaukee Jct-Musk Rvr	61.4
37	Mt Pleasant-Zilwaukee	34.9
38	Riverside-Muskegon	11.8
39	Alma-Saginaw	30.7
40	Southern Mich Laterals	42.5
41	Plymouth-Clawson-8mi Purch R/W	10.8
42	Adam Road City Gate	5.3
43	Northville to Newburgh 24"	10.8
44	Miscellaneous Lines	33
45		
46	Total Miles of Distribution Main	26,585.1
47	TOTAL	28,249.3

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) 4/15/2011	Year of Report December 31, 2010
<b>DISTRIBUTION SYSTEM PEAK DELIVERIES</b>				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.		2. Report Mcf on a pressure base of 14.65 psia at 60 degrees F.		
Line No.	Item (a)	Day/ Month (1) (b)	Amount of Mcf (c)	Curtailments on Day/Month Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of Highest Day's Deliveries	12/13/2010		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,211,000	
3	Deliveries to Others (End User Transport)		N/A	
4	TOTAL		2,211,000	
5	Date of Second Highest Day's Deliveries	1/28/2010		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,155,000	
7	Deliveries to Others (End User Transport)		N/A	
8	TOTAL		2,155,000	
9	Date of Third Highest Day's Deliveries	1/2/2010		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,151,000	
11	Deliveries to Others (End User Transport)		N/A	
12	TOTAL		2,151,000	
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	12/13/2010 12/14/2010 12/15/2010		
14	Deliveries to Customers Subject to MPSC Rate Schedules		6,029,000	
15	Deliveries to Others (End User Transport)		N/A	
16	TOTAL		6,029,000	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		4,537,000	
19	Supplies from Other Peaking Facilities		N/A	
<b>Section C. Highest Month's System Deliveries</b>				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to MPSC Rate Schedules		50,770,000	
22	Deliveries to Others (End User Transport)		N/A	
23	TOTAL		50,770,000	

(1) Gas Day: 9:00am to 9:00am (Central Time) Beginning on Date Indicated.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines--colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow--indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnection with other natural gas companies, indicating in each case whether gas is received or delivered and name of connection company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>See page 522A.</p>			

# LEGEND

- STORAGE FIELDS-CONSUMERS ENERGY
- PROCESSING PLANT
- PIPELINES-CONSUMERS ENERGY, TRANSMISSION
- PIPELINES-PANHANDLE EASTERN PIPE LINE CO.
- OTHER PIPELINES
- MICH CON PIPELINES
- OTHER PIPELINES OPERATED BY CC
- COMPRESSOR STATIONS-CONSUMERS ENERGY

STRAITS OF MACKINAC

**Consumers Energy**

INTEGRATED NATURAL GAS SYSTEM  
GAS SYSTEM MAP

