

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2015

MICHIGAN PUBLIC SERVICE COMMISSION

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

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

Report submitted for year ending: December 31, 2015																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name:</td><td>Thomas J. Webb</td><td>Title:</td><td>Executive VP and CFO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI Zip: 49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-0351</td></tr></table>		Name:	Thomas J. Webb	Title:	Executive VP and CFO	Address:	One Energy Plaza			City:	Jackson	State:	MI Zip: 49201	Telephone, Including Area Code:	(517) 788-0351		
Name:	Thomas J. Webb	Title:	Executive VP and CFO														
Address:	One Energy Plaza																
City:	Jackson	State:	MI Zip: 49201														
Telephone, Including Area Code:	(517) 788-0351																
If the utility name has been changed during the past year: Prior Name: Date of Change:																	
Two copies of the published annual report to stockholders: <table><tr><td>[X]</td><td>were forwarded to the Commission</td></tr><tr><td>[]</td><td>will be forwarded to the Commission</td></tr><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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	<u>on or about</u>																
Annual reports to stockholders: <table><tr><td>[X]</td><td>are published</td></tr><tr><td>[]</td><td>are not published</td></tr></table>		[X]	are published	[]	are not published												
[X]	are published																
[]	are not published																

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Financial Analysis & Audit Division (Heather Cantin)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909



Report of Independent Registered Public Accounting Firm

To the Board of Directors and Management:

We have audited the accompanying balance sheets of Consumers Energy Company as of December 31, 2015 and 2014, 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 the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2015 and 2014, 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 11, 2016

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, 2015
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) November 15, 2016
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) November 15, 2016
02 Title Executive Vice President and Chief Financial Officer		

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:**

Revenue Requirements Section
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the electronic version of this record to Heather Cantin at the address below or to cantinh@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 (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO 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 (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO 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 (Financial Analysis & Audit Division)
Revenue Requirements Section
7109 W Saginaw Hwy, PO 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.

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) 11/15/2016	Year of Report December 31, 2015
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;">GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</p> <p>General Information 101</p> <p>Control Over Respondent & Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117</p> <p>Statement of Retained Earnings for the Year 118-119</p> <p>Statement of Cash Flows 120-121</p> <p>Notes to Financial Statements 122-123</p> <p>Accumulated Comprehensive Income 122A-B</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201</p> <p>Nuclear Fuel Materials 202-203</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213</p> <p>Electric Plant Held for Future Use 214</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228-229</p> <p>Extraordinary Property Losses 230B</p> <p>Unrecovered Plant and Regulatory Study Costs 230B</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock 252</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2015
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-In Capital	253		
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Calculation of Federal Income Tax			
Taxes Accrued, Prepaid and Charged During Year	M 262-263		
Distribution of Taxes Charged	M 262-263		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	NONE	
Accumulated Deferred Income Taxes - Other Property	M 274-275		
Accumulated Deferred Income Taxes - Other	M 276A-B		
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Transmission of Electricity by Others	332		
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Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
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Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353	NONE	
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	M 400	NONE	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	RESUBMISSION	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	RESUBMISSION	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	RESUBMISSION	
Generating Plant Statistics (Small Plants)	410-411	RESUBMISSION	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2015
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	NONE	
Transmission Lines Added During Year	424-425	NONE	
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
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MPSC SCHEDULES			
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Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
Preliminary Survey and Investigation Charges	231A-B	NONE	
Deferred Losses from Disposition of Utility Plant	235A-B	NONE	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A	NONE	
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Investment Tax Credits Generated and Utilized	264-265	NONE	
Accumulated Deferred Investment Tax Credits	266-267		
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Other Deferred Credits	269		
Deferred Gains from Disposition of Utility Plant	270A-B	NONE	
Accumulated Deferred Income Taxes - Temporary	277	NONE	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281	NONE	
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	NOT APPLICABLE	
Number of Electric Department Employees	234N	NOT APPLICABLE	
Customer Choice Sales of Electric by Rate Schedule	305		
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Sales of Water and Water Power	331B		
Misc. Service Revenues & Other Electric Revenues	331B		

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) 11/15/2016	Year of Report December 31, 2015
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
MPSC SCHEDULES (Continued)			
Lease Rentals Charged	333A-D	NONE	
Expenditures for Certain Civic, Political and Related Activities	341		
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Charges for Outside Professional and Other Consultative Services	357	NONE	
Summary of Costs Billed to Associated Companies	358-359		
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Monthly Transmission System Peak Load	400	NONE	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412		
Steam-Electric Generating Plants	413A-B		
Hydroelectric Generating Plants	414-415		
Pumped Storage Generating Plants	416-418		
Internal Combustion Engine and Gas Turbine Generating Plants	420-421		

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2015

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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CORPORATIONS CONTROLLED BY RESPONDENT

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

DEFINITIONS

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

Line	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock (c)	Footnote Ref. (d)
1	CMS Engineering Co.	Project engineering mgmt	100%	
2	Consumers Campus Holdings, LLC	Lessee in financing of CEC Co	100%	
3		office building		
4				
5	Consumers Funding LLC	Assignee of property transfer	100%	
6		and issuer of		
7		securitization bonds		
8				
9	Consumers Receivables Funding II, LLC	To buy certain account	100%	
10		receivables from Consumers		
11		and sell to a third party		
12				
13	ES Services Company	Energy related services	100%	
14				
15	Consumers Energy Company Financing V	Financing prefd securities	100%	
16				
17	Consumers Energy Company Financing VI	Financing prefd securities	100%	
18				
19	Consumers 2014 Securitization Funding LLC	For purchasing and owning Securitization property, issuing Securitization bonds and pledging its interest in Securitization property to a trustee to collateralize the Securitization bonds	100%	
20				
21				
22				
23				
24	NOTE:			
25	Consumers Energy Company is a wholly-owned			
26	subsidiary of CMS Energy Corporation which has			
27	ownership of a number of other subsidiaries.			
28				
29				
30				

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
OFFICERS AND EMPLOYEES					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	John G. Russell (1) President and Chief Executive Officer	1,200,000	1,752,000 9,540 5,106,998 39,845	A B C D	8,108,383
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	695,000	608,820 9,540 1,276,757 21,665	A B C D	2,611,782
3	John M. Butler (1) Senior Vice President	470,000	411,720 25,371 744,806 78,971	A B C D	1,730,868
4	Daniel J. Malone Senior Vice President	465,000	407,340 9,485 813,907 78,646	A B C D	1,774,378
5	Patricia K Poppe Senior Vice President	430,000	376,680 25,440 851,172 50,874	A B C D	1,734,166
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)	Year of Report December 31, 2015
DIRECTORS			
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. 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Kurt L. Darrow	La-Z-Boy Incorporated, Monroe, Michigan	7	95,000
2 Jon E. Barfield	LJ Holdings Investment Company, LLC, Birmingham, MI	7	100,000
3 Stephen E. Ewing***	Franklin, Michigan	7	105,000
4 Richard M. Gabrys***	Detroit, Michigan	7	110,000
5 David W. Joos** Chairman of Board	Okemos, Michigan	7	245,000
6 Philip R. Lochner, Jr. ***	Greenwich, Connecticut	7	110,000
7 John G. Russell President and CEO	One Energy Plaza, Jackson, Michigan	5	0
8 Kenneth L. Way (2)	Naples, Florida	3	39,583
9 John B. Yasinsky (2)	Bonita Springs, Florida	3	39,583
10 William D. Harvey***	Madison, Wisconsin	7	105,000
11 Laura H. Wright	Dallas, Texas	7	100,000
12 Deborah H. Butler (3)	Norfolk, Virginia	4	87,083
13 Myrna M. Soto (3)	Philadelphia, Pennsylvania	5	91,667
14 John G. Sznewajs (4)	Taylor, Michigan	3	50,000
(1) <u>Footnote Data</u> Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings. Fees are prorated to each company on the Massachusetts formula. (2) Messrs. Way and Yasinsky no longer Directors, effective 05/01/2015 (3) Mmes. Butler and Soto joined the Board 01/22/2015 (4) Mr. Sznewajs joined the Board 07/15/2015			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books not closed prior to end of the year.</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: center;">Total: 84,108,789</p> <p style="text-align: center;">By Proxy: 84,108,789</p>			
<p>3. Give the date and place of such meeting:</p> <p>May 1, 2015</p> <p>Jackson, Michigan</p>			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
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	84,481,937	84,108,789	373,148	0	
5	TOTAL number of security holders	1,157	1	1,156	0	
6	TOTAL votes of security holders listed below	84,436,684	84,108,789	327,895	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*	318,445		318,445		
12	C/O DTCC - Transfer Operation Dept					
13	570 Washington Blvd Fl 1					
14	Jersey City, NJ 08857					
15	Charles M Pettee TOD Gail Denise Heldke	2,100		2,100		
16	1027 Midway Rd					
17	Northbrook, IL 60062-3935					
18	Alan L Johns	1,340		1,340		
19	1254 Fountaine Drive					
20	Columbus, OH 43221-1520					
21	William R Houghton & Elizabeth D Houghton JT Ten	1,310		1,310		
22	310 N. Rolling Oaks Ln					
23	San Antonio, TX 78253-5354					
24	John Reynold Dahl	1,000		1,000		
25	5200 N Flagler Drive Apt 2405					
26	West Palm Beach, FL 33407-2780					
27	Sarah E Hamilton	1,000		1,000		
28	900 Chapman St					
29	Ionia, MI 48846-1018					
30	Albert E Maass & Marilyn J Maass Jt Ten	1,000		1,000		
31	100 Finley Rd #15					
32	Columbia, SC 29203-9264					
33	Helen L Weber	900		900		
34	4919 S Apache Ave					
35	Sierra Vista, AZ 85650-9704					
36	Faith L Costello & JoMarie Costello JT Ten	800		800		
37	12632 Topaz St					
38	Garden Grove, CA 92845-2717					
39	Total Votes - 10 Largest Stockholders	84,436,684	84,108,789	327,895	0	
40	* Nominee--Represents various brokers and banks					
41						
42	<u>1. (B) Security Holdings of Officers and Directors</u>					
43	No security holdings by Officers and Directors	0	0	0	0	
44						
45	Total Votes - Officers and Directors	0	0	0	0	
<u>RESPONSE TO INSTRUCTION # 2</u> No security, other than stock, carries voting rights.						
<u>RESPONSE TO INSTRUCTION #3</u> No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.						
<u>RESPONSE TO INSTRUCTION #4</u> 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)	Year of Report December 31, 2015
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<ol style="list-style-type: none"> 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected. 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page. 			

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) 11/15/2016	Year of Report December 31, 2015
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

The following electric franchises were renewed for no consideration: City of Pinconning, Bay County; Township of Waterloo, Jackson County; Village of Otisville, Genesee County; Township of Otsego Lake, Otsego County; City of Standish, Arenac County; Village of Stockbridge, Ingham County; Township of Ganges, Allegan County; Township of Maple Forest, Crawford County; Township of Henrietta, Jackson County; Township of Geneva, Van Buren County; Village of Manchester, Washtenaw County; Charter Township of Grayling, Crawford County; Township of Park, St. Joseph County; Township of Batavia, Branch County; Township of Boyne Valley, Charlevoix County; City of Davison, Genesee County; Village of Ellsworth, Antrim County; City of Fennville, Allegan County; Township of Frederic, Crawford County; Township of Free Soil, Mason County; Township of Grant, Mecosta County; Township of Martiny, Mecosta County; Township of Melrose, Charlevoix County; Village of Shepherd, Isabella County; Township of Sherman, Mason County; Township of South Arm, Charlevoix County; Village of Stockbridge, Ingham County; Township of Torch Lake, Antrim County; Township of Wilson, Charlevoix County; Township of Burdell, Osceola County; Township of Casco, Allegan County; Township of Chippewa, Mecosta County; Township of Climax, Kalamazoo County; Charter Township of Green, Mecosta County; Township of Heath, Allegan County; Township of LaSalle, Monroe County; Township of LeRoy, Osceola County; Township of Maple Valley, Montcalm County; Township of Parma, Jackson County; and Village of Pierson, Montcalm County.

The following gas franchises were renewed for no consideration: City of Corunna, Shiawassee County; City of Wayne, Wayne County; Charter Township of Plymouth, Wayne County; Charter Township of Commerce, Oakland County; City of Mount Clemens, Macomb County; City of Roseville, Macomb County; City of Westland, Wayne County; Township of Berlin, Ionia County; Township of Mount Forest, Bay County; and City of Saint Clair Shores, Macomb County.

A new gas franchise for Paris Township, Huron County was acquired for no consideration from Paris Township, Huron County.

The following gas & electric franchises were renewed for no consideration: Township of Ionia, Ionia County, Township of Easton, Ionia County; and Township of Vevay, Ingham County.

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

None.

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

On December 1, 2015 Consumers Energy purchased a 564 megawatt gas-fired generating plant located in Jackson, Michigan (Jackson Generating Station). The Federal Energy Regulatory Commission approved Consumers Energy's pending purchase in Docket No. EC14-110-000 on September 30, 2014. The MPSC approved the pending purchase in Case U-17735 on November 19, 2015 to include, among other things, request for full recovery of the costs of purchasing, owning, operating, and maintaining the Jackson Generating Station.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 11/15/2016	December 31, 2015

IMPORTANT CHANGES DURING THE YEAR (Continued)

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

The Company entered into an agreement dated June 5, 2015 with Banc of America Leasing & Capital, LLC. This is Schedule #25 with Banc of America for the lease of (61) Pickup Trucks. Total estimated acquisition cost per the schedule is \$3,062,120. The lease is for a term of 7 years to commence upon final delivery with a 10% residual value. Assets were delivered during Q2 with the remaining assets delivered during Q3 and Q4.

The Company entered into an agreement dated June 8, 2015 with PNC Equipment Finance, LLC. This is Schedule #21 with PNC for the lease of (13) Excavators/Trailers. Total estimated acquisition cost per the schedule is \$468,776. The lease is for a term of 10 years to commence upon final delivery with a 13% residual value. Assets were delivered during Q2 with the remaining assets delivered during Q3.

The Company entered into an agreement dated June 10, 2015 with PNC Equipment Finance, LLC. This is Schedule #22 with PNC for the lease of (15) Pickup Trucks. Total estimated acquisition cost per the schedule is \$517,970. The lease is for a term of 5 years to commence upon final delivery with a 10% residual value. Assets were delivered during Q2 with the remaining assets delivered during Q3 and Q4.

The Company entered into an agreement dated September 8, 2015 with Fifth Third Equipment Finance Company. This is Schedule #3 with Fifth Third Equipment Finance Company for the lease of (30) Forklifts/Trenchers. Total estimated acquisition cost per the schedule is \$1,652,430. The lease is for a term of 10 years to commence upon final delivery with an 11.5% residual value. Assets were delivered during Q3 with the remaining assets delivered during Q4.

On October 1, 2015, the Company amended Schedule #2 with JPMorgan Chase Bank, N.A, original agreement dated August 10, 2015. Schedule #2 was increased to a lease of 74 Vans/Trucks/Trailers from the original 64 vans. Total estimated acquisition cost per the schedule was increased to \$5,580,974 from \$4,663,753. As of 12/31/2015, 74 vans with an estimated cost of \$2,570,018.26 were delivered to the Up fitter and recorded as additions. The lease is for a term of 7 years to commence upon final delivery with a 10% residual value.

The Company entered into an agreement dated October 28, 2015 with Banc of America Leasing & Capital, LLC. This is Schedule #26 with Banc of America Leasing & Capital, LLC for the lease of 30 Trucks. Total estimated acquisition cost per the schedule is \$1,553,295.37. As of 12/31/15, 30 trucks with an estimated cost of \$998,719.36, were delivered to the up fitter and recorded as additions. The lease is for a term of 7 years to commence upon final delivery with a 10% residual value.

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

None.

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) 11/15/2016	Year of Report December 31, 2015
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IMPORTANT CHANGES DURING THE YEAR (Continued)
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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) and long-term securities through June 30, 2016 was granted by FERC on June 2, 2014 in Docket No. ES14-35-000. Orders in those dockets: (a) authorized Consumers to have outstanding at any one time up to \$800 million of secured and unsecured short-term debt securities and up to \$800 million in collateral or credit support, and (b) authorized Consumers to issue up to \$1.9 billion of long-term securities, up to \$755 million of indebtedness outstanding at any one time under long-term revolving credit instruments and letters of credit, and up to \$1 billion of first mortgage bonds or other securities issued as collateral for other long-term securities. Both of these authorizations went into effect July 1, 2014 for the two-year period ending June 30, 2016. The interest rate for the short-term debt securities will not exceed 10 percent. The interest rate on the \$1.9 billion in new long-term securities will not exceed 10 percent and the interest rate for \$650 million of the \$755 million under long-term revolving credit instruments will not exceed the 180-day LIBOR plus up to 200 basis points. The interest rate on the remaining \$105 million of long-term indebtedness will not exceed the Prime Rate as quoted by JP Morgan Chase Bank, N.A.

In November 2015, Consumers Energy issued \$250 million 4.10% First Mortgage Bonds due November 2045.

On December 31, 2015, Consumers Energy had \$249 million of commercial paper outstanding.

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

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

None.

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

Consumers' union wage scale adjustments for 2015 were as follows: The annual increase in wages as a result of COLA increases was \$3,192,597 and the annual increase in wages as a result of the general increase was \$4,236,561.

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.

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) 11/15/2016	Year of Report December 31, 2015
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IMPORTANT CHANGES DURING THE YEAR (Continued)

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.

Gas rate change implemented in 2015:

Gas Rate Case U-17643 - Order date January 13, 2015

Approved Annual Rate Increase:

Residential	\$ 34 million
General	\$ 8 million
Transportation	\$ 3 million
Total	\$ 45 million

Number of Customers Affected: Approximately 1.7 million

Electric rate order received in 2015:

The following rates will be effective January 1, 2016 - April 14, 2016:

Electric Rate Case U-17087 - Order date December 1, 2015

Approved Annual Rate Increase:

Residential	\$ 136 million
Secondary	\$ 40 million
Primary	\$ (3) million
Lighting & Unmetered	\$ (2) million
Self-Generation	\$ (2) million
ROA	\$ (5) million
Total	\$ 164 million

Number of Customers Affected: Approximately 1.8 million

The following rates will take effect April 15, 2016:

Electric Rate Case U-17087 - Order date December 1, 2015

Approved Annual Rate Increase:

Residential	\$ 120 million
Secondary	\$ 30 million
Primary	\$ (15) million
Lighting & Unmetered	\$ (2) million
Self-Generation	\$ (2) million
ROA	\$ (5) million
Total	\$ 126 million

Number of Customers Affected: Approximately 1.8 million

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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)	Year of Report December 31, 2015
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	17,432,260,925	18,853,341,586
3	Construction Work in Progress (107)	200-201	1,102,889,319	1,466,706,488
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		18,535,150,244	20,320,048,074
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	6,882,804,418	7,485,023,893
6	Net Utility Plant (Enter total of line 4 less 5)		11,652,345,826	12,835,024,181
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	0	0
13	Net Nuclear Fuel (Enter total of line 7-11 less 12)		0	0
14	Net Utility Plant (Enter total of lines 6 and 13)		11,652,345,826	12,835,024,181
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	15,312,564	15,312,564
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,566,478	1,609,551
20	Investments in Associated Companies (123)	222-223	37,923,370	28,992,120
21	Investments in Subsidiary Companies (123.1)	224-225	823,312,317	6,993,541
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	12,351,219	11,813,317
24	Other Investments (124)	222-223	6,930,201	8,039,914
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		94,015,854	105,619,023
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)		988,279,047	175,160,928
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	49,535,088	45,323,783
36	Special Deposits (132-134)	---	6,667,616	5,767,985
37	Working Fund (135)	---	34,046	37,892
38	Temporary Cash Investments (136)	222-223	19,100,000	0
39	Notes Receivable (141)	226A	758	758
40	Customer Accounts Receivable (142)	226A	32,822,407	367,970,043
41	Other Accounts Receivable (143)	226A	49,845,913	90,226,095
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	38,809,136	28,056,661
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	2,937,954	20,029,893
45	Fuel Stock (151)	227	111,821,056	79,968,646
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	112,193,270	119,572,137
49	Merchandise (155)	227	574,265	706,081
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	23,999,515	23,613,756

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	(Less) Noncurrent Portion of Allowances	---	12,351,219	11,813,317
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	681,215,034	567,478,938
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	36,994,015	38,449,837
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	1,463	27,151
60	Rents Receivable (172)	---	836,508	534,573
61	Accrued Utility Revenues (173)	---	0	325,126,339
62	Misc Current and Accrued Assets (174)	230A	361,960,278	367,760,288
63	Derivative Instrument Assets (175)		703,206	970,871
64	(Less) LT Portion of Derivative Inst. Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		1,440,082,037	2,013,695,088
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	23,658,896	24,019,293
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,259,650,413	2,048,587,337
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)	---	5,205	(48)
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	1,441,217	6,814,214
79	Def. Losses from Disposition of Utility Plant (187)	235	0	0
80	Research, Devel. and Demonstration Expend (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)	237	66,438,756	60,612,983
82	Accumulated Deferred Income Taxes (190)	234	758,050,371	713,550,427
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		3,109,244,858	2,853,584,206
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		17,189,951,768	17,877,464,403

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	37,314,800	37,314,800
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	3,211,575,851	3,361,575,851
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	832,981,190	952,847,509
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(668,287)	(2,259,090)
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)	(6,898,186)	(6,764,220)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		5,277,703,298	5,546,112,780
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	4,573,000,000	4,773,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	345,573,095	320,337,495
21	Other Long-Term Debt (224)	256-257	282,700,000	282,700,000
22	Unamortized Premium on Long-Term Debt (225)	---	522,511	361,738
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	5,202,233	4,765,173
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		5,196,593,373	5,371,634,060
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		123,165,108	118,491,894
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		34,922,817	33,284,361
29	Accumulated Prov. for Pensions and Benefits (228.3)		798,677,600	534,902,628
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		6,095,213	26,692,089
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)		339,451,889	437,929,274
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,302,312,627	1,151,300,246
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		59,980,081	248,886,853
38	Accounts Payable (232)		569,504,085	507,249,758
39	Notes Payable to Associated Companies (233)	260B	60,202,086	24,616,296
40	Accounts Payable to Associated Companies (234)	260B	12,176,207	15,110,301
41	Customer Deposits (235)		32,741,685	29,711,765
42	Taxes Accrued (236)	262-263	149,002,521	357,855,660
43	Interest Accrued (237)		65,240,652	65,070,213
44	Dividends Declared (238)		0	0
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)	Year of Report December 31, 2015
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)			
47	Tax Collections Payable (241)		11,548,881	8,599,038
48	Misc. Current and Accrued Liabilities (242)	268	152,293,613	131,442,616
49	Obligations Under Capital Leases -Current (243)		21,303,333	21,677,832
50	Derivative Instrument Liabilities (244)			
51	(Less) LT Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges			
54	Federal Income Taxes Accrued for Prior Years (246)			
55	State and Local Taxes Accrued for Prior Years - (246.1)			
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		0	0
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		221,880	924,185
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,134,215,024	1,411,144,517
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		39,016,722	40,850,661
61	Accumulated Deferred Investment Tax Credits (255)	266-267	37,155,376	55,951,852
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	186,041,711	199,677,630
64	Other Regulatory Liabilities (254)	278	769,892,826	679,289,936
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)			0
67	Accum. Deferred Income Taxes-Other Property (282)		2,380,696,929	2,620,826,353
68	Accum. Deferred Income Taxes-Other (283)	272-277	866,323,882	800,676,368
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		4,279,127,446	4,397,272,800
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		17,189,951,768	17,877,464,403

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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STATEMENT OF INCOME FOR THE YEAR				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....</p>				

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,133,802,137	6,769,135,766
3	Operating Expenses			
4	Operation Expenses (401)	320-323	3,761,856,417	4,464,790,053
5	Maintenance Expenses (402)	320-323	242,471,333	250,232,260
6	Depreciation Expenses (403)	336-337	569,091,281	529,358,298
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	71,006,330	50,655,503
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,373,165	5,362,308
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 (407.3)		85,540,874	79,458,808
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	254,187,293	244,880,077
15	Income Taxes-Federal (409.1)	262-263	75,369,445	(6,298,536)
16	-Other (409.1)	262-263	33,809,063	36,500,310
17	Provision for Deferred Income Taxes (410.1)	234,272-276	601,295,937	3,214,652,842
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	420,898,267	2,927,501,243
19	Investment Tax Credit Adj.- Net (411.4)	266-267	18,796,476	(2,759,994)
20	(Less) Gains from Disp. of Utility Plant (411.6)	270A-B	0	0
21	Losses from Disposition of Utility Plant (411.7)	235A-B	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		217	479,229
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,297,899,130	5,938,851,457
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		835,903,007	830,284,309

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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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
4,225,531,084	4,413,608,983	1,908,271,053	2,355,526,783			2
						3
2,475,408,367	2,740,319,458	1,286,448,050	1,724,470,595			4
183,050,839	197,916,419	59,420,494	52,315,841			5
412,416,057	388,058,651	156,675,224	141,299,647			6
0	0	0	0			7
50,846,362	35,912,132	20,159,968	14,743,371			8
5,362,150	5,356,150	11,015	6,158			9
0	0	0	0			10
0	0	0	0			11
85,540,874	79,458,808	0	0			12
0	0	0	0			13
173,903,770	170,356,075	80,283,523	74,524,002			14
61,241,131	107,979	14,128,314	(6,406,515)			15
24,246,793	25,057,334	9,562,270	11,442,976			16
402,732,945	2,376,777,480	198,562,992	837,875,362			17
278,724,609	2,181,958,235	142,173,658	745,543,008			18
19,392,536	(2,159,169)	(596,060)	(600,825)			19
0	0	0	0			20
0	0	0	0			21
217	479,229	0	0			22
0	0	0	0			23
0	0	0	0			24
3,615,416,998	3,834,723,853	1,682,482,132	2,104,127,604	0	0	25
610,114,086	578,885,130	225,788,921	251,399,179	0	0	26

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		835,903,007	830,284,309
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	12,875,723	11,057,751
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	9,845,780	8,919,373
33	Revenues From Nonutility Operations (417)	282	975,162	1,091,885
34	(Less) Expenses of Nonutility Operations (417.1)	282	183,468	119,764
35	Nonoperating Rental Income (418)	282	618,895	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(1,590,803)	(391,305)
37	Interest and Dividend Income (419)	282	11,636,566	5,259,011
38	Allowance for Other Funds Used During Construction (419.1)	282	9,486,472	7,627,251
39	Miscellaneous Nonoperating Income (421)	282	30,826,145	21,081,909
40	Gain on Disposition of Property (421.1)	280	576,055	376,237
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		55,374,967	37,682,497
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	55,257	53,045
44	Miscellaneous Amortization (425)	340	119,412	159,475
45	Donations (426.1)	340	2,779,860	16,497,655
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	26,826	5,750
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	8,302,892	12,863,657
49	Other Deductions (426.5)	340	47,741,342	36,815,512
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		59,025,589	66,395,094
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	297,772	304,293
53	Income Taxes - Federal (409.2)	262-263	(4,125,658)	(204,795)
54	Income Taxes - Other (409.2)	262-263	(1,169,267)	(690,764)
55	Provision for Deferred Income Taxes (410.2)	234,272-276	5,113,222	4,412,846
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	5,720,671	11,853,707
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)		(5,604,602)	(8,032,127)
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		1,953,980	(20,680,470)
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	231,127,366	224,774,088
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,642,611	3,507,057
64	Amortization of Loss on Reacquired Debt (428.1)		6,567,034	6,787,978
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	160,772
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	10,919,554	8,243,399
68	Other Interest Expense (431)	340	(3,876,980)	3,532,788
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,416,518	3,683,937
70	Net Interest Charges (total of lines 62 thru 69)		243,802,295	243,000,601
71	Income Before Extraordinary Items (total lines 27,60,70)		594,054,692	566,603,238
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items (total line 73 less line 74)		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Enter Total of lines 75 less line 76)		0	0
78	Net Income (Enter Total of lines 71 and 77)		594,054,692	566,603,238

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE			
1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
Line No.	Electric Utility	Gas Utility	
1 Debits to Account 410 from:			
2 Account 190	107,910,350	66,229,677	
3 Account 281	0	0	
4 Account 282	212,175,279	92,020,604	
5 Account 283	82,647,316	40,312,711	
6 Account 284	0	0	
7 Reconciling Adjustments			
8 TOTAL Account 410.1 (on pages 114-115 line 17)	402,732,945	198,562,992	
9 TOTAL Account 410.2 (on page 117 line 55)			
10 Credits to Account 411 from:			
11 Account 190	140,891,335	55,366,489	
12 Account 281	0	0	
13 Account 282	39,481,643	24,572,384	
14 Account 283	98,351,631	62,234,785	
15 Account 284	0	0	
16 Reconciling Adjustments			
17 TOTAL Account 411.1 (on page 114-115 line 18)	278,724,609	142,173,658	
18 TOTAL Account 411.2 (on page 117 line 56)			
19 Net ITC Adjustment:			
20 ITC Utilized for the Year DR	0	0	
21 ITC Amortized for the Year CR	(2,087,128)	(596,060)	
22 ITC Adjustments:			
23 Adjust last year's estimate to actual per filed return			
24 Other (specify)	21,479,664		
25 Net Reconciling Adjustments Account 411.4*	19,392,536	(596,060)	
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)	Year of Report December 31, 2015	
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
<p>3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284).</p> <p>(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).</p>				
Other Utility	Total Utility	Other Income	Total Company	Line No.
	174,140,027	5,051,351	179,191,378	1
	0	0	0	2
	304,195,883	4,287	304,200,170	3
	122,960,027	57,584	123,017,611	4
	0	0	0	5
				6
				7
0	601,295,937			8
		5,113,222		9
	196,257,824	5,654,285	201,912,109	10
	0	0	0	11
	64,054,027	16,718	64,070,745	12
	160,586,416	49,668	160,636,084	13
	0	0	0	14
				15
				16
0	420,898,267			17
		5,720,671		18
	0		0	19
	(2,683,188)		(2,683,188)	20
				21
				22
				23
	21,479,664		21,479,664	24
0	18,796,476	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)		Year of Report December 31, 2015	
OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2005	177,708,935	Tax Sharing				
2			B	21,626,422	2010		
3			B	7,772,966	2011		
4			B	43,609,057	2012		
5			B	33,527,803	2013		
6			F			71,172,687	
7	2006	24,449	Tax Sharing				
8			F			24,449	
9	2008	44,401,711	Tax Sharing				
10			F			44,401,711	
11	2011	36,188	Tax Sharing				
12			F			36,188	
13	2012	9,453,871	Tax Sharing				
14			F			9,453,871	
13	2013	8,908,047	Tax Sharing				
14			F			8,908,047	
15	2014	5,573,448	Tax Sharing				
16			F			5,573,448	
17							
18	Total					139,570,401	
19							
20							
21							
22							
23							
24							
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26							
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR			
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439 (Adjustments to Retained Earnings), reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit, items in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>			

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1			
2	Balance-Beginning of Year		771,438,372
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		0
7			
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		595,645,495
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(1,378,037)
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		(1,378,037)
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		(1,679,175)
24			0
25			0
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(1,679,175)
27			
28			

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
29	Dividends Declared-Common Stock (Account 438)			
30				
31	Dividends Declared-Common Stock		(474,100,000)	
32				
33				
34	TOTAL Dividends Declared-Common Stock (Account 438)		(474,100,000)	
35				
36				
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		889,926,655	
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
38				
39	TOTAL Appropriated Retained Earnings (Account 215)		0	
40				
41				
42				
43				
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
44	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		62,920,854	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		62,920,854	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		952,847,509	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(668,287)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		(1,590,803)	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (<i>Dissolved subsidiaries - transferred to 216</i>)			
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(2,259,090)	

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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)	594,054,692
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	731,011,650
5	Amortization of capital leases and debt	31,450,629
6	Other non-cash operating activities	(520,799)
7	Deferred Income Taxes (Net)	179,790,221
8	Investment Tax Credit Adjustment (Net)	18,796,476
9	Net (Increase) Decrease in Receivables	80,534,010
10	Net (Increase) Decrease in Inventory	138,077,823
11	Net (Increase) Decrease in Allowances Inventory	385,759
12	Net Increase (Decrease) in Payables and Accrued Expenses	189,810,280
13	Net (Increase) Decrease in Other Regulatory Assets	84,204,791
14	Net Increase (Decrease) in Other Regulatory Liabilities	(16,041,914)
15	(Less) Allowance for Other Funds Used During Construction	9,486,472
16	(Less) Undistributed Earnings from Subsidiary Companies	(1,590,803)
17	Proceeds from government grant	0
18	Prepayments	(1,455,822)
19	Changes in Other Assets and Liabilities	(224,177,812)
20		
21	Net Cash Provided by Operating Activities (Total of lines 2 thru 20)	1,798,024,315
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,363,132,702)
26	Gross Additions to Nuclear Fuel	
27	Gross Additions to Common Utility Plant	(173,686,434)
28	Gross Additions to Nonutility Plant	
29	(Less) Allowance to Other Funds Used During Construction	
30	Construction and Acquisition of Plant	(153,162,357)
31	Costs to Retire Property	(89,463,551)
32		
33	Cash Outflows for Plant (Total of lines 25 thru 32)	(1,779,445,044)
34		
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38	Investments in and Advances to Assoc. and Subsidiary Companies	(64,021,389)
39	Contributions and Advances from Assoc. and Subsidiary Companies	
40	Disposition of Investments in (and Advances to)	
41	Associated and Subsidiary Companies	0
42	Miscellaneous Investments	(18,435,717)
43	Purchase of Investment Securities (a)	0
44	Proceeds from Sales of Investment Securities (a)	0

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STATEMENT OF CASH FLOWS (Continued)		
4. Investing Activities	5. Codes used:	
(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123.	(a) Net proceeds or payments.	
(b) Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.	(b) Bonds, debentures and other long-term debt.	
	(c) Include commercial paper.	
	(d) Identify separately such items as investments, fixed assets, intangibles, etc.	
	6. Enter on pages 122-123 clarifications and explanations.	

Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
45	Loans Made or Purchased	
46	Collections on Loans	
47		
48	Net (Increase) Decrease in Receivables	
49	Net (Increase) Decrease in Inventory	
50	Net (Increase) Decrease in Allowances Held for Speculation	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55	Net Cash Used in Investing Activities	
56	(Total of lines 33 thru 55)	(1,861,902,150)
57		
58	Cash Flows from Financing Activities:	
59	Proceeds from Issuance of:	
60	Long Term Debt (b)	249,782,500
61	Preferred Stock	
62	Common Stock	
63	Contributions from stockholders	150,000,000
64	Return of stockholder contribution	0
65	Net Increase in Short-Term Debt (c)	188,906,772
66		
67		
68		
69	Cash Provided by Outside Sources (Total of lines 60 thru 68)	588,689,272
70		
71	Payments for Retirement of:	
72	Long Term Debt (b)	(50,000,000)
73	Preferred Stock	0
74	Common Stock	
75	Other:	
76	Payment of Capital Leases	(21,339,650)
77	Net Decrease in Short-Term Debt (c)	
78	Other Financing	(1,899,702)
79	Dividends on Preferred Stock	(1,679,175)
80	Dividends on Common Stock	(474,100,000)
81	Net Cash Provided by Financing Activities	
82	(Total of lines 69 thru 81)	39,670,745
83		
84	Net Increase in Cash and Cash Equivalents	
85	(Total of lines 21, 56 and 82)	(24,207,090)
86		
87	Cash and Cash Equivalents at Beginning of Year	75,336,750
88		
89	Cash and Cash Equivalents at End of Year	51,129,660

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NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and</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>	

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Consumers Energy Company

Notes to the Consolidated Financial Statements

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2015, 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 tax assets and liabilities are netted together for U.S. GAAP financial reporting purposes in accordance with ASC 740, Income Taxes. To comply with USOA, deferred income tax assets are reported as deferred debits separate from deferred income tax liabilities, which are classified and reported as 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

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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.

Prepaid Property Taxes

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

Debt

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

Other Reclassifications

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

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1: SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Alternative-Revenue Program: In 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. The maximum incentive that Consumers may earn under this mechanism is 15 percent of the amount it spends on energy optimization programs, which is limited to two percent of Consumers' retail revenue. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC.

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

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 based on historical losses, management's assessment of existing economic conditions, customer trends, and other factors. Consumers assesses late payment fees on trade receivables based on contractual past-due terms established with customers. Consumers charges off accounts deemed uncollectible to operating expense.

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

Contingencies: Consumers records estimated liabilities for contingencies on its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed.

Debt Issuance Costs, Discounts, Premiums, and Refinancing Costs: Upon the issuance of long-term debt, Consumers defers issuance costs, discounts, and premiums and amortizes those amounts over the terms of the associated debt. Upon the refinancing of long-term debt, Consumers, as a regulated entity,

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defers any remaining unamortized issuance costs, discounts, and premiums associated with the refinanced debt and amortizes those amounts over the term of the newly issued debt.

Derivative Instruments: 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
- there is not an active market for the commodity

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

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

Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Each reporting period, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives have been designated as an accounting hedge, all changes in fair value are either reported in earnings or deferred as regulatory assets or liabilities. Consumers did not have significant amounts recorded as derivative assets or liabilities at December 31, 2015 or 2014. Additionally, the gains and losses recognized in earnings were insignificant for the years ended December 31, 2015, 2014, and 2013.

Determination of MRV of Plan Assets for DB Pension Plan and OPEB Plan: Consumers determines the MRV for DB 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 DB Pension Plan and OPEB Plan costs. For further details, see Note 11, Retirement Benefits.

Financial Instruments: Consumers records debt and equity securities classified as available for sale at fair value as determined from quoted market prices or other observable, market-based inputs. Unrealized gains and losses resulting from changes in fair value of these securities are determined on a specific-identification basis. Consumers reports unrealized gains and losses on these securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. For additional details regarding financial instruments, see Note 7, 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.

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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.

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

Consumers accounts for RECs and emission allowances as inventory and uses the weighted-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.

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, netted across all MISO energy market locations. Consumers records net hourly purchases in purchased and interchange power and net hourly sales in operating revenue on its consolidated statements of income. It records net billing adjustments upon receipt of settlement statements, records accruals for future net purchases and sales adjustments based on historical experience, and reconciles accruals to actual expenses and sales upon receipt of settlement statements.

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.

Renewable Energy Grant: In 2013, Consumers received a renewable energy cash grant for Lake Winds[®] Energy Park under Section 1603 of the American Recovery and Reinvestment Tax Act of 2009. Upon receipt of the grant, Consumers recorded a regulatory liability, which Consumers is amortizing over the life of Lake Winds[®] Energy Park. Consumers presents the amortization as a reduction to maintenance and other operating expenses. Consumers recorded the deferred income taxes related to the grant as a reduction of the book basis of Lake Winds[®] Energy Park.

Restricted Cash and Cash Equivalents: Consumers has restricted cash and cash equivalents dedicated for repayment of Securitization bonds and for payment under performance guarantees. Consumers classifies these amounts as a current asset if they relate to payments that could or will occur within one year. Changes in restricted cash and cash equivalents are presented as investing activities on the consolidated statements of cash flows.

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2: NEW ACCOUNTING STANDARDS

Implementation of New Accounting Standards

ASU 2015-13, Application of the Normal Purchases and Normal Sales Scope Exception to Certain Electricity Contracts within Nodal Energy Markets: This standard, which became effective in August 2015 for Consumers, was intended to resolve diversity in practice regarding whether certain electricity contracts are eligible for the normal purchases and sales scope exception from derivative accounting. The standard clarifies that contracts that require transmission of electricity through a market with established price points at each node or hub location are eligible for the scope exception. Consumers applies the normal purchases and sales scope exception to many PPAs that require transmission of electricity through the MISO market, which has price points at various node or hub locations. Since this standard clarifies that these contracts are eligible for the scope exception, which is consistent with Consumers' treatment, the standard had no impact on Consumers' consolidated financial statements.

ASU 2015-17, Balance Sheet Classification of Deferred Taxes: This standard eliminates the requirement to separate deferred income tax assets and liabilities into current and non-current amounts on a classified balance sheet. Under the standard, all deferred income tax amounts should be classified as non-current. The standard will be effective on January 1, 2017 for Consumers, but early adoption is permitted. The standard can be applied either prospectively or retrospectively. Consumers elected to adopt the standard early for the year ended December 31, 2015 and applied the standard retrospectively to all prior periods. Accordingly, Consumers reclassified \$80 million of current deferred income tax liabilities to non-current deferred income tax liabilities at December 31, 2014.

New Accounting Standards Not Yet Effective

ASU 2014-09, Revenue from Contracts with Customers: This standard, which will become effective January 1, 2018 for Consumers, provides new guidance for recognizing revenue from contracts with customers. A primary objective of the standard is to provide a single, comprehensive revenue recognition model that will be applied across entities, industries, and capital markets. The new guidance will replace most of the existing revenue recognition requirements in GAAP, although certain guidance specific to rate-regulated utilities will be retained. Entities will have the option to apply the standard retrospectively to all prior periods presented, or to apply it retrospectively only to contracts existing at the effective date, with the cumulative effect of the standard recorded as an adjustment to beginning retained earnings. Consumers is evaluating the impact of the standard on its consolidated financial statements.

ASU 2014-12, Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period: This standard, effective January 1, 2016 for Consumers, addresses stock awards with performance targets that can be met after an employee has completed the required service period. The standard was intended to resolve diversity in practice regarding the accounting treatment for this type of award. Under the new guidance, the probability of the performance target being met should be factored into compensation expense each period. This guidance is consistent with the accounting that Consumers already applies to awards of this type. Therefore, Consumers does not expect the standard to impact its consolidated financial statements.

ASU 2015-02, Amendments to the Consolidation Analysis: This standard, effective January 1, 2016 for Consumers, provides amended guidance on whether reporting entities should consolidate certain legal entities, including limited partnerships. Consumers has assessed this standard and does not expect that it

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will result in any changes to its consolidation conclusions or have any impact on its consolidated income, cash flows, or financial position.

ASU 2015-03, Simplifying the Presentation of Debt Issuance Costs: This standard, effective January 1, 2016 for Consumers, requires that debt issuance costs be presented as a direct deduction from the carrying amount of long-term debt on the balance sheet. Presently, debt issuance costs are reported as an asset. The new guidance aligns the presentation of debt issuance costs with debt discounts and premiums. The standard is to be applied retrospectively to all prior periods presented. At December 31, 2015, Consumers had \$23 million of unamortized debt issuance costs. This amount was recorded in other non-current assets on the consolidated balance sheets, but will be included in the long-term debt balances under this standard.

ASU 2016-01, Recognition and Measurement of Financial Assets and Financial Liabilities: This standard, which will be effective January 1, 2018 for Consumers, is intended to improve the accounting for financial instruments. The standard will require investments in equity securities to be measured at fair value, with changes in fair value recognized in net income, except for certain investments such as those that qualify for equity-method accounting. The standard will no longer permit unrealized gains and losses for certain equity investments to be recorded in AOCI. Consumers presently records unrealized gains and losses on certain equity investments, including the mutual funds in the DB SERP and Consumers' investment in CMS Energy common stock, in AOCI. During the year ended December 31, 2015, Consumers recorded a \$1 million unrealized net loss on equity investments in AOCI. For further details on these investments, see Note 7, Financial Instruments. Entities will apply the standard using a modified retrospective approach, with a cumulative-effect adjustment recorded to beginning retained earnings on the effective date. Consumers is evaluating whether there may be further impacts of the standard on its consolidated financial statements.

3: REGULATORY MATTERS

Regulatory matters are critical to Consumers. The Michigan Attorney General, ABATE, the MPSC Staff, and certain other parties typically participate in MPSC proceedings concerning Consumers, such as Consumers' rate cases and PSCR and GCR processes. These parties often challenge various aspects of those proceedings, including the prudence of Consumers' policies and practices, and seek cost disallowances and other relief. The parties also have appealed significant MPSC orders. Depending upon the specific issues, the outcomes of rate cases and proceedings, including judicial proceedings challenging MPSC orders or other actions, could negatively affect Consumers' liquidity, financial condition, and results of operations. Consumers cannot predict the outcome of these proceedings.

There are multiple appeals pending that involve various issues concerning cost allocation among customers, the adequacy of the record evidence supporting the recovery of Smart Energy investments, and other matters. Consumers is unable to predict the outcome of these appeals.

Regulatory Assets and Liabilities

Consumers is subject to the actions of the MPSC and FERC and therefore 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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Presented in the following table are the regulatory assets and liabilities on Consumers' consolidated balance sheets:

		<i>In Millions</i>	
December 31	End of Recovery or Refund Period	2015	2014
<i>Regulatory assets</i>			
<i>Current</i>			
Energy optimization plan incentive ¹	2016	\$ 16	\$ 17
Securitized costs – electric utility restructuring legislation ²	2015	-	61
Major maintenance ²	2015	-	8
Other	2015	-	3
Total current regulatory assets		\$ 16	\$ 89
<i>Non-current</i>			
Postretirement benefits ³	various	\$ 1,096	\$ 1,195
Securitized costs – electric generating units to be retired ²	2029	348	370
ARO ⁴	various	151	139
MGP sites ⁴	various	146	147
Unamortized debt costs ⁴	various	61	66
Gas storage inventory adjustments ⁴	various	18	21
Energy optimization plan incentive ¹	2017	18	17
Other	various	2	1
Total non-current regulatory assets		\$ 1,840	\$ 1,956
Total regulatory assets		\$ 1,856	\$ 2,045
<i>Regulatory liabilities</i>			
<i>Current</i>			
Income taxes, net	2016	\$ 64	\$ 64
Securitized costs – electric utility restructuring legislation	2016	14	-
Other	2016	4	3
Total current regulatory liabilities		\$ 82	\$ 67
<i>Non-current</i>			
Cost of removal	various	\$ 1,745	\$ 1,673
Renewable energy plan	2028	109	131
ARO	various	73	83
Income taxes, net	various	64	103
Renewable energy grant	2043	60	63
Energy optimization plan	various	26	32
Other	various	11	10
Total non-current regulatory liabilities		\$ 2,088	\$ 2,095
Total regulatory liabilities		\$ 2,170	\$ 2,162

¹ These regulatory assets have arisen from alternative revenue programs and are not associated with incurred costs or capital investments. Therefore, the MPSC has provided for recovery without a return.

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

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³ This regulatory asset is offset partially by liabilities. The net amount is included in rate base, thereby providing a return.

⁴ These regulatory assets represent incurred costs for which the MPSC has provided, or Consumers expects, recovery without a return on investment.

Regulatory Assets

Energy Optimization Plan Incentive: In May 2015, Consumers filed its annual report and reconciliation for its energy optimization plan, requesting approval of its energy optimization plan costs for 2014. In September 2015, the MPSC approved a settlement agreement authorizing Consumers to collect \$17 million from customers during 2016 as an incentive payment for exceeding statutory targets under both its gas and electric energy optimization plans during 2014.

Consumers also exceeded its statutory savings targets in 2015, and achieved certain other goals, and will request the MPSC's approval to collect \$18 million, the maximum performance incentive, in the energy optimization reconciliation to be filed in 2016.

Securitized Costs – Electric Utility Restructuring Legislation: In 2000, the MPSC authorized Consumers to securitize certain qualified costs incurred as a result of electric utility restructuring legislation. Consumers amortized this regulatory asset over the life of the related Securitization bonds, which were paid in full in October 2015. During 2015, Consumers overcollected surcharges related to this Securitization and, as a result, recorded a regulatory liability. Consumers filed a reconciliation with the MPSC in January 2016, requesting to refund this amount to customers in 2016.

Major Maintenance: In its 2012 order in Consumers' electric rate case, the MPSC allowed Consumers to defer major maintenance costs associated with its electric generating units in excess of the costs approved in the rate order and to recover those excess costs from customers, subject to MPSC approval. In November 2014, the MPSC approved a settlement agreement authorizing Consumers to recover \$10 million of such excess costs over a six-month period that ended in May 2015.

Postretirement Benefits: As part of the ratemaking process, the MPSC allows Consumers to recover the costs of postretirement benefits. Accordingly, Consumers defers the net impact of actuarial losses and gains as well as prior service costs and credits associated with postretirement benefits as a regulatory asset or liability. The asset or liability will decrease as the deferred items are amortized and recognized as components of net periodic benefit cost. For details about the amortization periods, see Note 11, Retirement Benefits.

Securitized Costs – Electric Generating Units to be Retired: In 2013, the MPSC issued a Securitization financing order authorizing Consumers to issue Securitization bonds in order to finance the recovery of the remaining book value of seven smaller coal-fueled electric generating units that Consumers plans to retire by April 2016 and three smaller natural gas-fueled electric generating units that Consumers retired in June 2015. Upon receipt of the MPSC's order, Consumers removed the book value of the ten units from plant, property, and equipment and recorded this amount as a regulatory asset. Consumers is amortizing the regulatory asset over the life of the related Securitization bonds, which it issued through a subsidiary in July 2014. For additional details regarding the Securitization bonds, see Note 5, Financings and Capitalization.

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ARO: The recovery of the underlying asset investments and related removal and monitoring costs of recorded AROs is approved by the MPSC in depreciation rate cases. Consumers records a regulatory asset and a regulatory liability for timing differences between the recognition of AROs for financial reporting purposes and the recovery of these costs from customers. The recovery period approximates the useful life of the assets to be removed.

MGP Sites: Consumers is incurring environmental remediation and other response activity costs at 23 former MGP facilities. The MPSC allows Consumers to recover from its natural gas customers over a ten-year period the costs incurred to remediate the MGP sites.

Unamortized Debt Costs: Under regulatory accounting, any unamortized debt costs related to debt redeemed with the proceeds of new debt are capitalized and amortized over the life of the new debt.

Gas Storage Inventory Adjustments: Consumers incurs inventory expenses related to the loss of gas from its natural gas storage fields. The MPSC allows Consumers to recover these costs from its natural gas customers over a five-year period.

Regulatory Liabilities

Income Taxes, Net: These costs represent the difference between deferred income taxes recognized for financial reporting purposes and amounts previously reflected in Consumers' rates. This net balance will decrease over the remaining life of the related temporary differences and flow through current income tax benefit.

In 2013, the MPSC issued an order authorizing Consumers to accelerate the flow-through to electric and gas customers of certain income tax benefits associated primarily with the cost of removal of plant placed in service before 1993. The order authorized Consumers to implement a regulatory treatment beginning January 2014 that will return \$209 million of income tax benefits over five years to electric customers and \$260 million of income tax benefits over 12 years to gas customers. During 2015, Consumers returned \$64 million of income tax benefits to customers.

Cost of Removal: These amounts have been collected from customers to fund future asset removal activities. This regulatory liability is reduced as costs of removal are incurred. The refund period of this regulatory liability approximates the useful life of the assets to be removed.

Renewable Energy Plan: Consumers has collected surcharges to fund its renewable energy plan. Amounts not yet spent under the plan are recorded as a regulatory liability, which is amortized as incremental costs are incurred to operate and depreciate Consumers' wind parks and to purchase RECs under renewable energy purchase agreements. Incremental costs represent costs incurred in excess of amounts recovered through the PSCR process.

Renewable Energy Grant: In 2013, Consumers received a \$69 million renewable energy grant for Lake Winds[®] Energy Park, which began operations in 2012. This grant reduces Consumers' cost of complying with the renewable portfolio standards prescribed by the 2008 Energy Law and, accordingly, reduces the overall renewable energy surcharge to be collected from customers. The regulatory liability recorded for the grant will be amortized over the life of Lake Winds[®] Energy Park.

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Energy Optimization Plan: At December 31, 2015 and 2014, surcharges collected from customers to fund Consumers' energy optimization plan exceeded Consumers' spending. The associated regulatory liability is amortized as costs are incurred under Consumers' energy optimization plan.

Electric Utility

Electric Rate Case: In December 2014, Consumers filed an application with the MPSC seeking an annual rate increase of \$163 million, based on a 10.7 percent authorized return on equity. The MPSC issued an order in November 2015, authorizing an annual rate increase of \$165 million, based on a 10.3 percent authorized rate of return on equity. In April 2016, upon the planned retirement of seven coal-fueled electric generating units, the annual rate increase will be reduced by \$39 million to \$126 million.

In June 2015, Consumers self-implemented an annual rate increase of \$110 million, subject to refund with interest. Consumers does not expect that a significant refund of self-implemented rates will be required.

Electric Rate Design: In June 2015, the MPSC issued an order on Consumers' proposal for a new electric rate design, authorizing a reallocation of annual costs among customer classes. This new allocation will better ensure that rates reflect the cost of service for each customer class and will have the effect of making rates for energy-intensive industrial customers more competitive, while keeping residential bills below the national average. In December 2015, the new rate design went into effect.

Depreciation Rate Case: In June 2014, Consumers filed a depreciation case related to its electric and common utility property. In this case, Consumers requested an increase in depreciation expense, and its recovery of that expense, of \$28 million annually. In May 2015, the MPSC approved a settlement agreement authorizing an increase in Consumers' depreciation expense, and its recovery of that expense, of \$6 million annually based on December 31, 2013 balances. In December 2015, the new depreciation rates went into effect.

Gas Utility

Gas Rate Case: In July 2014, Consumers filed an application with the MPSC seeking an annual rate increase of \$88 million. The filing requested authority to recover new investments that will allow Consumers to improve system reliability, comply with regulations, and enhance technology.

In January 2015, the MPSC approved a settlement agreement authorizing a \$45 million annual rate increase, based on a 10.3 percent authorized return on equity. This was Consumers' first gas base rate increase since 2012.

Power Supply Cost Recovery and Gas Cost Recovery

The PSCR and GCR ratemaking processes are designed to allow Consumers to recover all of its power supply and 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 PSCR and GCR billing charges monthly in order to minimize the underrecovery or overrecovery amount in the annual reconciliations.

Underrecoveries represent probable future revenues that will be recovered from customers and are included in accrued gas revenue on Consumers' consolidated balance sheets. Overrecoveries represent

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previously collected revenues that will be refunded to customers and are included in accrued rate refunds on Consumers' consolidated balance sheets. Presented in the following table are the assets and liabilities for PSCR and GCR underrecoveries and overrecoveries reflected on Consumers' consolidated balance sheets:

	<i>In Millions</i>	
December 31	2015	2014
<i>Assets</i>		
Accrued gas revenue	\$ -	\$ 27
<i>Liabilities</i>		
Accrued rate refunds	26	6

PSCR Plans and Reconciliations: In May 2015, the MPSC issued an order in Consumers' 2013 PSCR plan, authorizing the 2013 PSCR factor that Consumers self-implemented beginning in January 2013. Consumers filed its 2013 PSCR reconciliation in March 2014, requesting full recovery of \$1.9 billion of power costs and authorization to roll into its 2014 PSCR plan the overrecovery of \$10 million.

Consumers submitted its 2014 PSCR plan to the MPSC in September 2013 and, in accordance with its proposed plan, self-implemented the 2014 PSCR factor beginning in January 2014. Consumers' power supply costs for 2014 were significantly higher than those projected in its 2014 PSCR plan due to severe winter weather during the three months ended March 31, 2014, as extreme cold weather and heavy snowfall inhibited the delivery and use of coal at Consumers' coal-fueled generating units. Additionally, increases in natural gas prices raised the cost of electricity purchased from the MISO energy market as well as the cost of power generated at Consumers' natural gas-fueled generating units. Consumers filed an amendment to its 2014 PSCR plan in March 2014, requesting approval to increase the 2014 PSCR factor. Consumers self-implemented the revised factor in July 2014. In March 2015, Consumers filed its 2014 PSCR reconciliation, requesting full recovery of \$2.1 billion of power costs and authorization to roll into its 2015 PSCR plan the overrecovery of \$6 million.

Consumers submitted its 2015 PSCR plan to the MPSC in September 2014 and, in accordance with its proposed plan, self-implemented the 2015 PSCR factor beginning in January 2015. Consumers had an \$8 million PSCR overrecovery at December 31, 2015.

GCR Plans and Reconciliations: In July 2014, the MPSC issued an order in Consumers' 2013-2014 GCR plan, authorizing the 2013-2014 GCR factor that Consumers self-implemented beginning in April 2013. Due to the impact on natural gas prices of extended periods of colder-than-normal winter weather in Michigan and throughout the United States during the three months ended March 31, 2014, Consumers' natural gas fuel costs for this period were significantly higher than those projected in its 2013-2014 GCR plan. As a result, Consumers calculated an \$84 million underrecovery for the 2013-2014 GCR plan year. In the reconciliation it filed in June 2014, Consumers requested full recovery of \$0.9 billion of gas costs and authorization to roll into its 2014-2015 GCR plan the underrecovery of \$84 million.

In June 2015, the MPSC issued an order in Consumers' 2014-2015 GCR plan, authorizing the 2014-2015 GCR factor that Consumers self-implemented beginning in April 2014. Consumers filed its 2014-2015 GCR reconciliation in June 2015, requesting full recovery of \$0.8 billion of gas costs and authorization to roll into its 2015-2016 GCR plan the overrecovery of \$9 million.

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Consumers submitted its 2015-2016 GCR plan to the MPSC in December 2014 and, in accordance with its proposed plan, self-implemented the 2015-2016 GCR charge beginning in April 2015. Consumers had an \$18 million GCR overrecovery recorded at December 31, 2015.

4: CONTINGENCIES AND COMMITMENTS

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

Electric Utility Contingencies

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

Cleanup and Solid Waste: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. Consumers estimates that its liability for NREPA sites for which it can estimate a range of loss will be between \$3 million and \$5 million. At December 31, 2015, Consumers had a recorded liability of \$3 million, the minimum amount in the range of its estimated probable NREPA liability.

Consumers is a potentially responsible party at a number of contaminated sites administered under CERCLA. CERCLA liability is joint and several. In 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party for cleanup of PCBs at the Kalamazoo River CERCLA site. The notification claimed that the EPA has reason to believe that Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. In 2011, Consumers received a follow-up letter from the EPA requesting that Consumers agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek, which is connected to the Kalamazoo River. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. 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 known CERCLA sites will be between \$3 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, 2015, Consumers had a recorded liability of \$3 million for its share of the total liability at these sites, the minimum amount in the range of its estimated probable CERCLA liability.

The timing of payments related to Consumers' remediation and other response activities at its CERCLA and NREPA sites is uncertain. Consumers periodically reviews these cost estimates. A change in the underlying assumptions, such as an increase in the number of sites, different remediation techniques, the

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nature and extent of contamination, and legal and regulatory requirements, could affect its estimates of NREPA and CERCLA 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 part of the PCB material and replaced it with non-PCB material. Consumers has had several communications with the EPA regarding this matter. Consumers cannot predict the financial impact or outcome of this matter.

CCRs: In April 2015, the EPA published a final rule regulating CCRs, such as coal ash, under the Resource Conservation and Recovery Act. In September 2015, the MDEQ submitted a draft plan to the EPA in which it declared its intent to explicitly regulate these facilities under state laws, and the EPA responded, confirming that it agreed with the MDEQ's regulatory approach. Accordingly, Consumers recorded a \$68 million increase to its coal ash disposal ARO liability and a corresponding increase to plant, property, and equipment that will be amortized over the remaining lives of the facilities. For additional details on the ARO liability, see Note 10, Asset Retirement Obligations.

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, 2015, Consumers had a recorded liability of \$114 million for its remaining obligations for these sites. This amount represents the present value of long-term projected costs, using a discount rate of 2.57 percent and an inflation rate of 2.5 percent. The undiscounted amount of the remaining obligation is \$129 million. Consumers expects to pay the following amounts for remediation and other response activity costs in each of the next five years:

	<i>In Millions</i>				
	2016	2017	2018	2019	2020
Remediation and other response activity costs	\$ 14	\$ 19	\$ 11	\$ 14	\$ 19

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. At one of the MGP sites, Consumers is waiting for a local agency to make certain decisions on work being carried out adjacent to the site. Depending on the outcome, the agency's decisions could impact Consumers' remediation strategy and result in an increase in its cost estimates in 2016.

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers over a ten-year period. At December 31, 2015, Consumers had a regulatory asset of \$146 million related to the MGP sites.

Consumers estimates that its liability to perform remediation and other response activities at NREPA sites other than the MGP sites could reach \$3 million. At December 31, 2015, Consumers had a recorded liability of less than \$1 million, the minimum amount in the range of its estimated probable liability.

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Guarantees

Presented in the following table are Consumers' guarantees at December 31, 2015:

Guarantee Description	Issue Date	Expiration Date	<i>In Millions</i>	
			Maximum Obligation	Carrying Amount
Guarantee ¹	July 2011	Indefinite	\$ 30	\$ -

- ¹ This obligation comprises a guarantee provided to the DOE in connection with a settlement agreement regarding damages resulting from the DOE's failure to accept spent nuclear fuel from nuclear power plants formerly owned by Consumers.

Additionally, in the normal course of business, Consumers has entered into various agreements containing tax and other indemnity provisions for which it is unable to estimate the maximum potential obligation. The current carrying value of these indemnity obligations is less than \$1 million. Consumers considers the likelihood that it would be required to perform or incur substantial losses related to these indemnities to be remote.

Other Contingencies

Michigan Sales and Use Tax Litigation: In 2010, the Michigan Department of Treasury finalized a sales and use tax audit of Consumers for the period from October 1997 to December 2004. It determined that Consumers' electric and natural gas distribution equipment was not eligible for an industrial-processing exemption and therefore was subject to the use tax. Consumers paid the tax for the period from 1997 through 2004 and filed a claim in the Michigan Court of Claims disputing the tax determination. Consumers has continued to apply the industrial-processing exemption for the years subsequent to 2004.

In December 2015, Consumers and the Michigan Department of Treasury reached a settlement agreement under which the Michigan Department of Treasury will refund to Consumers the majority of use tax that Consumers paid on electric distribution equipment for the period from October 1997 through December 2004. Accordingly, Consumers will receive \$37 million, which comprises a \$19 million refund of taxes paid, a \$12 million refund of interest paid, and \$6 million of interest owed to Consumers. In December 2015, Consumers recorded a \$12 million reduction in other interest expense and \$6 million in interest income. The taxes paid were originally capitalized as a cost of the equipment. Therefore, Consumers recorded the \$19 million tax refund as a reduction in plant, property, and equipment. Consumers also recorded an additional \$5 million reduction in general taxes for the elimination of a loss contingency previously recorded for this matter.

The parties further agreed to continue to meet to reach agreement on a reasonable method of apportionment relating to Consumers' natural gas system for the period from October 1997 to December 2004 and to Consumers' electric and natural gas distribution equipment for the period from January 2005 to December 2014.

Other: In addition to the matters disclosed in this Note and Note 3, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies arising in the ordinary course of business to which Consumers is a party. These other lawsuits and proceedings may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates,

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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 negative effect on its consolidated results of operations, financial condition, or liquidity.

Contractual Commitments

Purchase Obligations: Purchase obligations arise from long-term contracts for the purchase of commodities and related services, and construction and service agreements. The commodities and related services include long-term PPAs, natural gas and associated transportation, and coal and associated transportation. Related party PPAs are between Consumers and certain affiliates of CMS Enterprises. Presented in the following table are Consumers' contractual purchase obligations at December 31, 2015 for each of the periods shown:

<i>In Millions</i>							
Payments Due							
	Total	2016	2017	2018	2019	2020	Beyond 2020
<i>PPAs</i>							
MCV PPA	\$ 3,003	\$ 335	\$ 345	\$ 277	\$ 321	\$ 296	\$ 1,429
Palisades PPA	2,327	342	352	363	374	387	509
Related party PPAs	977	82	82	82	85	87	559
Other PPAs	3,640	240	248	247	223	225	2,457
Total PPAs	\$ 9,947	\$ 999	\$ 1,027	\$ 969	\$ 1,003	\$ 995	\$ 4,954
Other	1,908	870	551	224	83	34	146

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

- a capacity charge of \$10.14 per MWh of available capacity
- a fixed energy charge based on Consumers' annual average baseload coal generating plant operating and maintenance cost, fuel inventory, and administrative and general expenses
- a variable energy charge based on the MCV Partnership's cost of production when the plant is dispatched
- a \$5 million annual contribution by the MCV Partnership to a renewable resources program
- an option for Consumers to extend the MCV PPA for five years or purchase the MCV Facility at the conclusion of the MCV PPA's term in March 2025

Capacity and energy charges under the MCV PPA were \$282 million in 2015, \$300 million in 2014, and \$278 million in 2013.

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. For all delivered energy, the Palisades PPA has escalating capacity and variable energy charges. Total capacity and energy charges under the Palisades PPA were \$352 million in 2015, \$302 million in 2014, and \$338 million in 2013. For further details about Palisades, see Note 9, Leases.

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Other PPAs: Consumers has PPAs expiring between 2016 and 2036 with various counterparties. The majority of the PPAs have capacity and energy charges for delivered energy. Capacity and energy charges under these PPAs were \$347 million in 2015, \$354 million in 2014, and \$345 million in 2013.

5: FINANCINGS AND CAPITALIZATION

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

<i>In Millions</i>					
	Interest Rate (%)	Maturity	2015	2014	
FMBs ¹	2.600	2015	\$ -	\$ 50	
	5.500	2016	173	173	
	5.150	2017	250	250	
	3.210	2017	100	100	
	5.650	2018	250	250	
	6.125	2019	350	350	
	6.700	2019	500	500	
	5.650	2020	300	300	
	3.770	2020	100	100	
	5.300	2022	250	250	
	2.850	2022	375	375	
	3.375	2023	325	325	
	3.190	2024	52	52	
	3.125	2024	250	250	
	3.390	2027	35	35	
	5.800	2035	175	175	
	6.170	2040	50	50	
	4.970	2040	50	50	
	4.310	2042	263	263	
	3.950	2043	425	425	
	4.100	2045	250	-	
	4.350	2064	250	250	
			\$ 4,773	\$ 4,573	
Securitization bonds	5.760	2015	-	49	
	2.689 ²	2020-2029 ³	353	378	
			\$ 353	\$ 427	
Senior notes	6.875	2018	180	180	
Tax-exempt pollution control revenue bonds	various	2018-2035	103	103	
Total principal amount outstanding			\$ 5,409	\$ 5,283	
Current amounts			(198)	(124)	
Net unamortized discounts			(5)	(5)	
Total long-term debt			\$ 5,206	\$ 5,154	

¹ The weighted-average interest rate for Consumers' FMBs was 4.73 percent at December 31, 2015 and 4.75 percent at December 31, 2014.

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² The weighted-average interest rate for Consumers' Securitization bonds issued through its subsidiary Consumers 2014 Securitization Funding was 2.69 percent at December 31, 2015 and 2.60 percent at December 31, 2014.

³ Principal and interest payments are made semiannually.

Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2015:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
<i>Debt issuances</i>				
FMBs	\$ 250	4.100 %	November 2015	November 2045
<i>Debt retirements</i>				
FMBs	\$ 50	2.600 %	October 2015	October 2015

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: Consumers is required to maintain FERC authorization for financings. In June 2014, Consumers received authorization from FERC to have outstanding, at any one time, up to \$800 million of secured and unsecured short-term securities for general corporate purposes. At December 31, 2015, Consumers had entered into short-term borrowing programs allowing it to issue up to \$800 million in short-term securities; \$249 million of securities were outstanding under these programs. FERC has also authorized Consumers to issue and sell up to \$1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was \$900 million at December 31, 2015. The authorizations were effective July 1, 2014 and terminate June 30, 2016. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

Securitization Bonds: Certain regulatory assets held by Consumers' subsidiary, Consumers 2014 Securitization Funding, collateralize Consumers' Securitization bonds. The bondholders have no recourse to Consumers' assets except for those held by the subsidiary that issued the bonds. Consumers collects Securitization surcharges to cover the principal and interest on the bonds as well as certain other qualified costs. The surcharges collected are remitted to a trustee and are not available to creditors of Consumers or creditors of Consumers' affiliates other than the subsidiary that issued the bonds.

Debt Maturities: At December 31, 2015, the aggregate annual contractual maturities for long-term debt for the next five years were:

	<i>In Millions</i>				
	2016	2017	2018	2019	2020
Long-term debt	\$ 198	\$ 375	\$ 523	\$ 876	\$ 426

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Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2015:

	<i>In Millions</i>			
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
May 27, 2020 ¹	\$ 650	\$ -	\$ 9	\$ 641
November 23, 2017 ^{1,2}	250	-	-	250
May 9, 2018 ¹	30	-	30	-

¹ Obligations under this facility are secured by FMBs of Consumers.

² In November 2015, Consumers entered into a new \$250 million credit facility and terminated its \$250 million accounts receivable sales program.

Short-term Borrowings: Under Consumers' commercial paper program, Consumers may issue, in one or more placements, commercial paper notes with maturities of up to 365 days and that bear interest at fixed or floating rates. These issuances are supported by Consumers' \$650 million revolving credit facility and may have an aggregate principal amount outstanding of up to \$500 million. While the amount of outstanding commercial paper does not reduce the revolver's available capacity, Consumers would not issue commercial paper in an amount exceeding the available revolver capacity. At December 31, 2015, \$249 million of commercial paper notes with a weighted-average annual interest rate of 0.91 percent was outstanding under this program.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2015, Consumers had \$884 million of unrestricted retained earnings available to pay dividends on its common stock 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 dividends from Consumers on its common stock would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay dividends on its common stock in excess of retained earnings would be based on specific facts and circumstances and would be subject to a formal regulatory filing process.

For the year ended December 31, 2015, Consumers paid \$474 million in dividends on its common stock to CMS Energy.

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

	Series	Optional Redemption Price	Number of Shares Outstanding	Balance Outstanding (In Millions)	
December 31				2015	2014
Cumulative, \$100 par value, authorized 7,500,000 shares, with no mandatory redemption	\$ 4.50	\$ 110.00	373,148	\$ 37	\$ 37

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6: 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, and inputs derived from or corroborated by observable market data.
- Level 3 inputs are unobservable inputs that reflect Consumers' own assumptions about how market participants would value its assets and liabilities.

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

	<i>In Millions</i>	
December 31	2015	2014
<i>Assets¹</i>		
Cash equivalents	\$ -	\$ 19
Restricted cash equivalents	19	38
CMS Energy common stock	29	38
Nonqualified deferred compensation plan assets	7	6
<i>DB SERP</i>		
Cash equivalents	2	3
Mutual funds	104	90
<i>Derivative instruments</i>		
Commodity contracts	1	2
Total	\$ 162	\$ 196
<i>Liabilities¹</i>		
Nonqualified deferred compensation plan liabilities	\$ 7	\$ 6
<i>Derivative instruments</i>		
Commodity contracts	-	1
Total	\$ 7	\$ 7

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¹ All assets and liabilities were classified as Level 1 with the exception of some commodity contracts, which were classified as Level 3 and which were insignificant at December 31, 2015 and 2014.

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

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in each fund. Consumers values its nonqualified 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 the assets in other non-current assets and the liabilities in other non-current liabilities on its consolidated balance sheets.

DB SERP Assets: Consumers values its DB SERP assets using a market approach that incorporates quoted market prices. The DB SERP cash equivalents consist of a money market fund with daily liquidity. The DB SERP invests in mutual funds that hold primarily fixed-income instruments of varying maturities. In order to meet their investment objectives, the funds hold investment-grade debt securities, and may invest a portion of their assets in high-yield securities, foreign debt, and derivative instruments. Consumers values these funds using the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in each fund. Consumers reports its DB SERP assets in other non-current assets on its consolidated balance sheets. For additional details about DB SERP securities, see Note 7, Financial Instruments.

Derivative Instruments: Consumers values its derivative instruments using either a market approach that incorporates information from market transactions, or an income approach that discounts future expected cash flows to a present value amount. Consumers has classified certain derivatives as Level 3 since the fair value measurements incorporate assumptions that cannot be observed or confirmed through market transactions.

The majority of derivatives classified as Level 3 are FTRs. Due to the lack of quoted pricing information, Consumers determines the fair value of its FTRs based on Consumers' average historical settlements.

Assets and Liabilities Measured at Fair Value on a Recurring Basis Using Significant Level 3 Inputs

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

Years Ended December 31	<i>In Millions</i>		
	2015	2014	2013
Balance at beginning of period	\$ 1	\$ 4	\$ 2
Total gains (losses) offset through regulatory accounting	2	(15)	3
Purchases	-	(1)	-
Settlements	(2)	13	(1)
Balance at end of period	\$ 1	\$ 1	\$ 4

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7: FINANCIAL INSTRUMENTS

Presented in the following table are the carrying amounts and fair values, by level within the fair value hierarchy, of Consumers' financial instruments that are not recorded at fair value. The table does not include information on cash, cash equivalents, short-term accounts and notes receivable, short-term investments, and current liabilities since the carrying amounts of these items approximate their fair values because of their short-term nature. For information about assets and liabilities recorded at fair value and for additional details regarding the fair value hierarchy, see Note 6, Fair Value Measurements.

	<i>In Millions</i>									
	December 31, 2015					December 31, 2014				
	Carrying Amount	Total	Fair Value			Carrying Amount	Total	Fair Value		
			Level 1	Level 2	Level 3			Level 1	Level 2	Level 3
Long-term debt ¹	\$ 5,404	\$ 5,684	\$ -	\$ 4,733	\$ 951	\$ 5,278	\$ 5,749	\$ -	\$ 4,716	\$ 1,033

¹ Includes current portion of long-term debt of \$198 million at December 31, 2015 and \$124 million at December 31, 2014.

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 and models may be used that rely on assumptions that cannot be observed or confirmed through market transactions.

The effects of third-party credit enhancements are excluded from the fair value measurements of long-term debt. At December 31, 2015 and 2014, Consumers' long-term debt included \$103 million principal amount that was supported by third-party credit enhancements.

Presented in the following table are Consumers' investment securities classified as available for sale:

	December 31, 2015				December 31, 2014			
	Cost	Unrealized	Unrealized	Fair Value	Cost	Unrealized	Unrealized	Fair Value
		Gains	Losses			Gains	Losses	
<i>DB SERP</i>								
Mutual funds	\$ 108	\$ -	\$ 4	\$ 104	\$ 92	\$ -	\$ 2	\$ 90
CMS Energy common stock	4	25	-	29	5	33	-	38

The mutual funds classified as available for sale hold primarily fixed-income instruments of varying maturities.

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

<i>In Millions</i>			
Years Ended December 31	2015	2014	2013
Proceeds from sales of investment securities	\$ 2	\$ 6	\$ 2

The sales proceeds for all periods represent sales of investments that were held within the DB SERP and classified as available for sale. Realized gains and losses on the sales were insignificant for Consumers during each period.

Consumers recognized gains of \$9 million in 2015 and \$4 million in 2013 from transferring shares of CMS Energy common stock to a related charitable foundation. The gains reflected the excess of fair value over cost of the stock donated and were recorded in other income on Consumers' consolidated statements of income.

8: PLANT, PROPERTY, AND EQUIPMENT

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

<i>In Millions</i>			
December 31	Estimated Depreciable Life in Years	2015	2014
<i>Electric</i>			
Generation	22 - 125	\$ 4,925	\$ 4,544
Distribution	20 - 75	6,809	6,487
Other	5 - 50	1,039	910
Assets under capital leases and financing obligation		286	289
<i>Gas</i>			
Distribution	28 - 80	3,497	3,239
Transmission	17 - 75	981	974
Underground storage facilities ¹	29 - 65	601	578
Other	5 - 50	630	538
Capital leases		14	6
Other non-utility property	8 - 51	15	15
Construction work in progress		1,467	1,103
Less accumulated depreciation and amortization		(5,676)	(5,346)
Net plant, property, and equipment ²		\$ 14,588	\$ 13,337

¹ Underground storage includes base natural gas of \$26 million at December 31, 2015 and 2014. Base natural gas is not subject to depreciation.

² For the year ended December 31, 2015, utility plant additions were \$1.4 billion and utility plant retirements were \$187 million. For the year ended December 31, 2014, utility plant additions were \$1.6 billion and utility plant retirements were \$126 million.

Capitalization: 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,

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and AFUDC, if applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process.

With the exception of utility property for which the remaining book value has been securitized, mothballed utility property stays in rate base and continues to be depreciated at the same rate as before the mothball period. When utility property is retired or otherwise disposed of in the ordinary course of business, Consumers records the original cost to accumulated depreciation, along with associated cost of removal, net of salvage. Consumers recognizes gains or losses on the retirement or disposal of non-regulated assets in income. Consumers records cost of removal collected from customers, but not spent, as a regulatory liability.

Software: Consumers capitalizes the costs to purchase and develop 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.

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

Years Ended December 31	2015	2014	2013
AFUDC capitalization rate	7.1 %	7.2 %	7.3 %

Electric Plant Purchase: In December 2015, Consumers completed the purchase of a 540-MW natural gas-fueled electric generating plant located in Jackson, Michigan for \$155 million from AlphaGen Power LLC and DPC Juniper, LLC, affiliates of JPMorgan Chase & Co. Consumers purchased the plant to help address its future capacity requirements.

Consumers accounted for the purchase as a business combination and prepared a valuation analysis of the assets acquired and liabilities assumed to determine their fair values. The cash consideration of \$155 million was allocated based on the underlying fair values of the assets acquired, which were primarily plant, property, and equipment, and the liabilities assumed. No goodwill was recorded as a result of this purchase. The pro forma results of operations have not been presented, as the effects of the acquisition would not have been material to Consumers' consolidated results of operations in 2015.

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Assets Under Capital Leases and Financing Obligation: Presented in the following table are further details about changes in Consumers' assets under capital leases and financing obligation:

	<i>In Millions</i>	
Years Ended December 31	2015	2014
Balance at beginning of period	\$ 295	\$ 291
Additions	17	7
Net retirements and other adjustments	(12)	(3)
Balance at end of period	\$ 300	\$ 295

Assets under capital leases and financing obligation are presented as gross amounts. Accumulated amortization of assets under capital leases and financing obligation was \$152 million at December 31, 2015 and \$143 million at December 31, 2014.

Depreciation and Amortization: Presented in the following table are further details about Consumers' accumulated depreciation and amortization:

	<i>In Millions</i>	
December 31	2015	2014
Utility plant assets	\$ 5,674	\$ 5,345
Non-utility plant assets	2	1

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	2015	2014	2013
Electric utility property	3.5 %	3.5 %	3.5 %
Gas utility property	2.8	2.8	2.8
Other property	8.7	7.7	7.0

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.

Presented in the following table are the components of Consumers' depreciation and amortization expense:

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
Depreciation expense – plant, property, and equipment	\$ 586	\$ 546	\$ 511
<i>Amortization expense</i>			
Software	69	49	39
Other intangible assets	4	3	3
Securitized regulatory assets	83	75	63
Other regulatory assets	2	5	6
Total depreciation and amortization expense	\$ 744	\$ 678	\$ 622

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Amortization expense on intangible assets is expected to range between \$84 million and \$110 million per year over the next five years.

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

Description	Amortization Life in Years	December 31, 2015		December 31, 2014	
		Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
Software development	3 - 15	\$ 729	\$ 291	\$ 594	\$ 221
Rights of way	50 - 75	153	46	150	44
Franchises and consents	5 - 30	15	8	15	8
Leasehold improvements	various ²	7	5	5	4
Other intangibles	various	21	15	21	14
Total		\$ 925	\$ 365	\$ 785	\$ 291

¹ Net intangible asset additions for Consumers' utility plant were \$140 million during 2015 and \$96 million during 2014 and primarily represented software development costs.

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

Jointly Owned Regulated Utility Facilities

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2015:

	<i>In Millions, Except Ownership Share</i>		
	J.H. Campbell Unit 3	Ludington	Distribution
Ownership share	93.3 %	51.0 %	various
Utility plant in service	\$ 1,078	\$ 245	\$ 200
Accumulated depreciation	(542)	(151)	(63)
Construction work in progress	494	157	4
Net investment	\$ 1,030	\$ 251	\$ 141

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.

9: LEASES

Consumers leases various assets, including railcars, service vehicles, 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 original lease terms ranging from one to 15 years, expiring without extension provisions over the next ten years and with extension provisions over the next 11 years. These leases contain fair market value extension and buyout provisions. Capital leases for

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Consumers' vehicle fleet operations have a maximum term of 120 months with some having end-of-lease rental adjustment clauses based on the proceeds received from the sale or disposition of the vehicles, and others having fixed percentage purchase options.

Consumers has capital leases for gas transportation pipelines to the D.E. Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the D.E. 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 six years at December 31, 2015. The capital lease for the gas transportation pipeline to Zeeland has a term of five years with a renewal provision of an additional five years at the end of the contract. The remaining term of the contract was two years at December 31, 2015. The remaining terms of Consumers' long-term PPAs accounted for as leases range between one and 17 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

Presented in the following table are Consumers' minimum lease expense and contingent rental expense.

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
<i>Minimum operating lease expense</i>			
PPAs	\$ 6	\$ 6	\$ 6
Other agreements	19	19	21
Contingent rental expense ¹	82	85	77

¹ Contingent rental expense is related to capital and operating lease PPAs and is based on delivery of energy and capacity in excess of minimum lease payments.

Consumers is authorized by the MPSC to record operating lease payments as operating expense and recover the total cost from customers.

Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2015.

	<i>In Millions</i>		
	Capital Leases	Financing ¹	Operating Leases
2016	\$ 14	\$ 17	\$ 20
2017	14	17	19
2018	13	16	16
2019	13	15	10
2020	11	14	10
2021 and thereafter	36	17	29
Total minimum lease payments	\$ 101	\$ 96	\$ 104
Less imputed interest	43	14	
Present value of net minimum lease payments	\$ 58	\$ 82	
Less current portion	9	13	
Non-current portion	\$ 49	\$ 69	

¹ In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to buy all of the capacity and energy then capable of being produced by Palisades. Consumers has continuing involvement with Palisades through security provided to Entergy for Consumers' PPA obligation and other arrangements. Because of these ongoing arrangements, Consumers accounted for the transaction as a financing of Palisades and not a

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sale. Accordingly, no gain on the sale of Palisades was recognized on the consolidated statements of income. Consumers accounted for the remaining non-real-estate assets and liabilities associated with the transaction as a sale.

Palisades remains on Consumers' consolidated balance sheets and Consumers continues to depreciate it. Consumers recorded the related proceeds as a financing obligation with payments recorded to interest expense and the financing obligation based on the amortization of the obligation over the life of the Palisades PPA. The value of the financing 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 \$18 million for the year ended December 31, 2015, \$19 million for the year ended December 31, 2014, and \$20 million for the year ended December 31, 2013.

10: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. If a reasonable estimate of fair value cannot be made in the period in which the ARO is incurred, such as for assets with indeterminate lives, the liability is recognized when a reasonable estimate of fair value can be made. Consumers has not recorded liabilities for assets that have insignificant cumulative disposal costs, such as substation batteries.

In 2015, Consumers increased its ARO liability for coal ash disposal areas. The increase was attributable to proposed changes in state regulations based on the EPA's final rule regarding CCRs, which provided Consumers with sufficient information to reasonably estimate an additional ARO liability associated with closure work at certain waste management facilities. For additional details, see Note 4, Contingencies and Commitments—Electric Utility Contingencies—Electric Environmental Matters.

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
Gas distribution cut, purge, and cap	Various	Gas distribution mains and services
Asbestos abatement	1973	Electric and gas utility plant
Closure of wind parks	2012, 2014	Wind generation facilities

No assets have been restricted for purposes of settling AROs.

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

In Millions

ARO Description	ARO Liability			Cash flow			ARO Liability	
	12/31/2014	Incurred	Settled	Accretion	Revisions		12/31/2015	
Coal ash disposal areas	\$ 120	\$ -	\$ -	\$ 6	\$ 74		\$ 200	
Gas distribution cut, purge, and cap	162	11	(6)	11	-		178	
Asbestos abatement	51	-	-	3	-		54	
Wind parks	6	-	-	-	-		6	
Total	\$ 339	\$ 11	\$ (6)	\$ 20	\$ 74		\$ 438	

In Millions

ARO Description	ARO Liability			Cash flow			ARO Liability	
	12/31/2013	Incurred	Settled	Accretion	Revisions		12/31/2014	
Coal ash disposal areas	\$ 118	\$ -	\$ (3)	\$ 5	\$ -		\$ 120	
Gas distribution cut, purge, and cap	154	6	(8)	10	-		162	
Asbestos abatement	49	-	(1)	3	-		51	
Wind parks	3	3	-	-	-		6	
Total	\$ 324	\$ 9	\$ (12)	\$ 18	\$ -		\$ 339	

11: RETIREMENT BENEFITS

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

- a non-contributory, qualified DB 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 DB SERP (closed to new participants as of March 31, 2006)
- a non-contributory, non-qualified DC SERP for certain management employees hired or promoted on or after April 1, 2006
- a contributory, qualified defined contribution 401(k) plan
- health care and life insurance benefits under an OPEB Plan

DB Pension Plan: Participants in the DB Pension Plan include present and former employees of CMS Energy and Consumers, including certain present and former affiliates and subsidiaries. DB Pension Plan trust assets are not distinguishable by company.

DCCP and Cash Balance Pension Plan: Consumers provides an employer contribution of six percent of base pay to the DCCP 401(k) plan for employees hired on or after September 1, 2005. Employees are not required to contribute in order to receive the plan's employer contribution.

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Participants in the Cash Balance Pension Plan, effective July 1, 2003 to August 31, 2005, also participate in the DCCP as of September 1, 2005. Additional pay credits under the Cash Balance Pension Plan were discontinued as of September 1, 2005. DCCP expense for Consumers was \$16 million for the year ended December 31, 2015, \$13 million for the year ended December 31, 2014, and \$10 million for the year ended December 31, 2013.

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

	<i>In Millions</i>	
Years Ended December 31	2015	2014
Trust assets	\$ 106	\$ 93
ABO	97	99
Contributions	17	-

DC SERP: On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. For Consumers, trust assets were \$2 million at December 31, 2015 and 2014. 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, 2015, 2014, and 2013.

401(k) Plan: The 401(k) plan employer match equals 60 percent of eligible contributions up to the first six percent of an employee's wages. The total 401(k) plan cost for Consumers was \$19 million for the year ended December 31, 2015, \$18 million for the year ended December 31, 2014, and \$17 million for the year ended December 31, 2013.

OPEB Plan: Participants in the OPEB Plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for DB Pension Plan disability retirement and have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 7.25 percent in 2016 and 6.50 percent in 2015 for those under 65 and would increase 8.00 percent in 2016 and 6.50 percent in 2015 for those over 65. The rate of increase was assumed to decline to 4.75 percent by 2027 and thereafter for all retirees.

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

	<i>In Millions</i>	
Year Ended December 31, 2015	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 11	\$ (9)
Effect on PBO	164	(133)

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

December 31	2015	2014	2013
<i>Weighted average for benefit obligations¹</i>			
<i>Discount rate²</i>			
DB Pension Plan	4.52 %	4.10 %	4.90 %
DB SERP	4.43	4.10	4.90
OPEB Plan	4.70	4.30	5.10
<i>Rate of compensation increase</i>			
DB Pension Plan	3.00	3.00	3.00
DB SERP	5.50	5.50	5.50
<i>Weighted average for net periodic benefit cost¹</i>			
<i>Discount rate^{2,3}</i>			
DB Pension Plan	4.10	4.90	4.10
DB SERP	4.10	4.90	4.10
OPEB Plan	4.30	5.10	4.40
<i>Expected long-term rate of return on plan assets⁴</i>			
DB Pension Plan	7.50	7.50	7.75
OPEB Plan	7.25	7.25	7.25
<i>Rate of compensation increase</i>			
DB Pension Plan	3.00	3.00	3.00
DB SERP	5.50	5.50	5.50

¹ The mortality assumption for 2015 and 2014 for benefit obligations was based on the RP-2014 mortality table, with projection scales MP-2015 for 2015 and MP-2014 for 2014. The mortality assumption for 2013 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. The mortality assumption for net periodic benefit cost for 2015 was based on the RP-2014 mortality table with projection scale MP-2014, and for 2014 and 2013 was based on the RP-2000 mortality table.

² 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' DB Pension Plan and OPEB Plan and the yields on high-quality corporate bonds rated Aa or better.

³ In January 2016, Consumers changed the method in which it determines the discount rate used to calculate the service cost and interest expense components of net periodic benefit costs for the DB Pension and OPEB Plans. Historically, the discount rate used for this purpose represented a single weighted-average rate derived from the yield curve used to determine the benefit obligation. Consumers has elected to use instead a full-yield-curve approach in the estimation of service cost and interest expense; this approach is more accurate in that it applies individual spot rates along the yield curve to future projected benefit payments based on the time of payment. Consumers expects that this change will result in a decrease in the service cost and interest expense components of net periodic benefit costs for the DB Pension and OPEB Plans, with an offsetting impact to the actuarial gain or loss recorded in, and later amortized from, the associated regulatory asset and AOCI. This change represents a change in accounting estimate and will not impact years prior to 2016.

⁴ 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

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individuals and firms with financial market knowledge. Consumers considered the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. Consumers' expected long-term rate of return on DB Pension Plan assets was 7.5 percent in 2015. The actual return (loss) on DB Pension Plan assets was (2.0) percent in 2015, 7.4 percent in 2014, and 12.5 percent in 2013.

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

Years Ended December 31	DB Pension Plan and DB SERP			OPEB Plan		
	2015	2014	2013	2015	2014	2013
<i>Net periodic cost (credit)</i>						
Service cost	\$ 49	\$ 41	\$ 52	\$ 25	\$ 20	\$ 28
Interest expense	103	100	96	56	54	63
Expected return on plan assets	(134)	(131)	(124)	(86)	(83)	(72)
<i>Amortization of:</i>						
Net loss	93	59	98	22	3	27
Prior service cost (credit)	1	1	3	(40)	(40)	(30)
Net periodic cost (credit)	\$ 112	\$ 70	\$ 125	\$ (23)	\$ (46)	\$ 16

Presented in the following table are the estimated net loss and prior service cost (credit) that will be amortized into net periodic benefit cost in 2016 from or to the associated regulatory asset:

	In Millions	
	DB Pension Plan	OPEB Plan
Regulatory asset	\$ 72	\$ (18)

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated period of amortization of gains and losses for Consumers was ten years for the DB Pension Plan and 13 years for OPEB for the years ended December 31, 2015, 2014, and 2013. Prior service cost (credit) amortization is established in the year in which the prior service cost (credit) first occurred, and is based on the same amortization period for all future years until the prior service cost (credit) is fully amortized. Consumers had a new prior service credit for OPEB in 2015 and 2013 and new prior service cost for the DB Pension Plan in 2015. The estimated period of amortization of these new prior service costs (credits) for Consumers is ten years.

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

	DB Pension Plan		DB SERP		OPEB Plan	
Years Ended December 31	2015	2014	2015	2014	2015	2014
Benefit obligation at beginning of period	\$ 2,547	\$ 2,073	\$ 111	\$ 93	\$ 1,336	\$ 1,088
Service cost	49	41	1	1	25	20
Interest cost	102	99	4	4	56	54
Plan amendments	13	-	-	-	(24)	-
Actuarial (gain) loss	(153)	458 ¹	(5)	17	(150)	223 ¹
Benefits paid	(155)	(124)	(5)	(4)	(55) ²	(49) ²
Benefit obligation at end of period	\$ 2,403	\$ 2,547	\$ 106	\$ 111	\$ 1,188	\$ 1,336
Plan assets at fair value at beginning of period	\$ 1,979	\$ 1,964	\$ -	\$ -	\$ 1,186	\$ 1,141
Actual return on plan assets	(36)	139	-	-	(27)	68
Company contribution	225	-	5	4	29	25
Actual benefits paid	(155)	(124)	(5)	(4)	(55) ²	(48) ²
Plan assets at fair value at end of period	\$ 2,013	\$ 1,979	\$ -	\$ -	\$ 1,133	\$ 1,186
Funded status	\$ (390) ³	\$ (568) ³	\$ (106)	\$ (111)	\$ (55)	\$ (150)

¹ The actuarial loss for 2014 was primarily the result of lowering the discount rates used in calculating the plans' obligations and using the RP-2014 mortality table during the annual measurement of benefit obligations.

² Consumers received less than \$1 million in 2015 and \$4 million in each of 2014 and 2013 for the Medicare Part D subsidies. The Medicare Part D subsidy payments are used to pay OPEB Plan benefits.

³ At December 31, 2015, \$368 million of the total funded status of the DB Pension Plan was attributable to Consumers, based on an allocation of expenses. At December 31, 2014, \$532 million of the total funded status of the DB Pension Plan was attributable to Consumers, based on an allocation of expenses.

Presented in the following table is the classification of Consumers' retirement benefit plans' assets (liabilities):

	In Millions	
December 31	2015	2014
<i>Current assets (liabilities)</i>		
DB SERP	\$ (5)	\$ (5)
<i>Non-current assets (liabilities)</i>		
DB Pension Plan	(368)	(532)
DB SERP	(101)	(106)
OPEB Plan	(55)	(150)

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

	<i>In Millions</i>	
December 31	2015	2014
DB Pension Plan PBO	\$ 2,403	\$ 2,547
DB Pension Plan ABO	2,140	2,257
Fair value of DB Pension Plan assets	2,013	1,979

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 and liabilities, see Note 3, Regulatory Matters.

	<i>In Millions</i>			
	DB Pension Plan and DB SERP		OPEB Plan	
Years Ended December 31	2015	2014	2015	2014
<i>Regulatory assets</i>				
Net loss	\$ 944	\$ 1,012	\$ 360	\$ 419
Prior service cost (credit)	19	7	(227)	(243)
Regulatory assets	\$ 963	\$ 1,019	\$ 133	\$ 176
<i>AOCI</i>				
Net loss (gain)	29	39	-	-
Total amounts recognized in regulatory assets and AOCI	\$ 992	\$ 1,058	\$ 133	\$ 176

Plan Assets: Presented in the following tables are the fair values of Consumers' DB Pension Plan and OPEB Plan assets, by asset category and by level within the fair value hierarchy. For additional details regarding the fair value hierarchy, see Note 6, Fair Value Measurements.

	<i>In Millions</i>					
	DB Pension Plan					
	December 31, 2015			December 31, 2014		
	Total	Level 1	Level 2	Total	Level 1	Level 2
<i>Asset category</i>						
Cash and short-term investments	\$ 215	\$ 215	\$ -	\$ 31	\$ 31	\$ -
U.S. government and agencies securities	19	-	19	30	-	30
Corporate debt	243	-	243	222	-	222
State and municipal bonds	8	-	8	8	-	8
Foreign corporate bonds	16	-	16	21	-	21
Mutual funds	538	538	-	598	598	-
Pooled funds	974	-	974	1,069	-	1,069
Total	\$ 2,013	\$ 753	\$ 1,260	\$ 1,979	\$ 629	\$ 1,350

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In Millions

	OPEB Plan					
	December 31, 2015			December 31, 2014		
	Total	Level 1	Level 2	Total	Level 1	Level 2
<i>Asset category</i>						
Cash and short-term investments	\$ 48	\$ 48	\$ -	\$ 18	\$ 18	\$ -
U.S. government and agencies securities	3	-	3	4	-	4
Corporate debt	32	-	32	31	-	31
State and municipal bonds	1	-	1	1	-	1
Foreign corporate bonds	2	-	2	3	-	3
Common stocks	51	51	-	65	65	-
Mutual funds	427	427	-	411	411	-
Pooled funds	569	-	569	653	-	653
Total	\$ 1,133	\$ 526	\$ 607	\$ 1,186	\$ 494	\$ 692

Cash and Short-Term Investments: Cash and short-term investments consist of money market funds with daily liquidity.

U.S. Government and Agencies Securities: 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.

Corporate Debt: Corporate debt investments consisted of investment grade bonds 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.

State and Municipal Bonds: 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.

Foreign Corporate Bonds: 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.

Common Stocks: 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.

Mutual Funds: Mutual funds represent shares in registered investment companies that are priced based on the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in the funds.

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Pooled Funds: Pooled funds 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. Presented in the following table are the investment components of these funds:

December 31	DB Pension Plan		OPEB Plan	
	2015	2014	2015	2014
U.S. equity securities	62 %	64 %	58 %	62 %
Foreign equity securities	18	16	13	12
U.S. fixed-income securities	11	9	22	18
Foreign fixed-income securities	6	6	5	5
Alternative investments	3	5	2	3
	100 %	100 %	100 %	100 %

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.

Target Asset Allocations: Consumers' target asset allocation for DB Pension Plan assets is 50 percent equity, 30 percent fixed income, and 20 percent alternative-strategy investments. This target asset allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers as well as high-yield and global bond funds. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Consumers established union and non-union VEBA trusts to fund its future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers. Consumers' target asset allocation for the trusts is 50 percent equity, 30 percent fixed income, and 20 percent alternative strategy investments. This target 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 SmallCap Index and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers. 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.

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

Years Ended December 31	<i>In Millions</i>	
	2015	2014
<i>OPEB Plan</i>		
VEBA trust	\$ 29	\$ 16
401(h) component	-	9
	\$ 29	\$ 25
DB Pension Plan	\$ 209	\$ -

Contributions comprise required amounts and discretionary contributions. Consumers does not plan to contribute to the OPEB or DB Pension Plans in 2016. Actual future contributions will depend on future investment performance, discount rates, and various factors related to the DB Pension Plan and OPEB Plan participants.

Following amendments to the OPEB Plan in July 2013, Consumers' OPEB costs decreased substantially and, as a result, the OPEB Plan was fully funded at December 31, 2013. In May 2014, Consumers filed an application with the MPSC requesting approval to suspend contributions to Consumers' OPEB Plan during 2014 and 2015 if the OPEB Plan continued to be fully funded. Consumers' electric and gas rates still reflect the higher OPEB costs, and previous MPSC orders required Consumers to contribute to the OPEB Plan the associated amount collected in rates annually.

In September 2014, the MPSC approved a settlement agreement addressing Consumers' OPEB Plan funding application. Under the settlement agreement, Consumers contributed \$25 million to the plan in 2014 and \$29 million in February 2015. Consumers will suspend further contributions until the MPSC determines funding requirements in future general rate cases.

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

	<i>In Millions</i>		
	DB Pension Plan	DB SERP	OPEB Plan
2016	\$ 137	\$ 5	\$ 51
2017	142	5	55
2018	148	5	57
2019	152	5	61
2020	155	6	63
2021-2025	793	30	341

Collective Bargaining Agreements: At December 31, 2015, unions represented 42 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and call center employees. The USW represents Zeeland employees. Union contracts expire in 2020.

12: STOCK-BASED COMPENSATION

Consumers provides a PISP to officers, employees, and non-employee directors based on their contributions to the successful management of the company. The PISP has a ten-year term, expiring in May 2024.

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In 2015, all awards were in the form of restricted stock or restricted stock units. The PISP also allows for unrestricted common stock, stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2015, 2014, or 2013.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6.5 million shares from June 2014 through May 2024, nor may such awards to any recipient exceed 500,000 shares in any calendar year. Consumers may issue awards of up to 5,611,442 shares of CMS Energy common stock under the PISP as of December 31, 2015. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are cancelled or forfeited, may be awarded or granted again under the PISP.

All awards under the PISP vest fully upon death. Upon a change of control of CMS Energy or termination under an officer separation agreement, the awards will vest in accordance with specific officer agreements. If stated in the award, for restricted stock recipients who terminate employment due to retirement or disability, a pro-rata portion of the award will vest upon termination, with any market-based award also contingent upon the outcome of the market condition and any performance-based award contingent upon the outcome of the performance condition. The pro-rata portion is equal to the portion of the service period served between the award grant date and the employee's termination date. The remaining portion of the awards will be forfeited. All awards for directors vest fully upon retirement. Restricted shares may be forfeited if employment terminates for any other reason or if the minimum service requirements are not met, as described in the award document.

Restricted Stock Awards: Restricted stock awards for employees under the PISP for 2015 and 2014 were in the form of performance-based, market-based, and time-lapse restricted stock. Prior to 2014, all grants were in the form of market-based and time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. In lieu of cash dividend payments, however, the dividends on performance-based and market-based restricted stock are paid in restricted shares equal to the value of the dividends. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

Performance-based restricted stock vesting is contingent on meeting at least a 36-month service requirement and a performance condition. The performance condition is based on CMS Energy's EPS growth relative to a peer group over a three-year period. The awards granted in 2015 and 2014 require a 38-month service period. Market-based restricted stock vesting is generally contingent on meeting a three-year service requirement and a market condition. The market condition is based on a comparison of CMS Energy's total shareholder return with the median total shareholder return of a peer group over the same three-year period. Depending on the outcome of the performance condition or the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock generally vests after a service period of three years.

Restricted Stock Units: In 2015, Consumers granted restricted stock units to certain non-employee directors who elected to defer their restricted stock awards. The restricted stock units generally vest after a service period of one year or, if earlier, at the next annual meeting. The restricted stock units will be distributed to the recipients as shares in accordance with the directors' deferral agreements. Restricted stock units do not have voting rights, but do have dividend rights. In lieu of cash dividend payments, the dividends on restricted stock units are paid in additional units equal to the value of the dividends. These additional restricted stock units are subject to the same vesting and distribution conditions as the underlying restricted stock units. No restricted stock units vested or were forfeited during 2015.

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Presented in the following tables is the activity for restricted stock and restricted stock units under the 2009 and 2014 PISPs:

Year Ended December 31, 2015	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,614,684	\$ 24.71
<i>Granted</i>		
Restricted stock	750,262	36.83
Restricted stock units	12,837	34.25
Vested - restricted stock	(756,286)	27.74
Forfeited - restricted stock	(63,840)	26.93
Nonvested at end of period	1,557,657	\$ 29.06

Year Ended December 31, 2015	
<i>Granted</i>	
Time-lapse awards	146,536
Market-based awards	149,909
Performance-based awards	149,909
Restricted stock units	12,514
Dividends on market-based awards	21,129
Dividends on performance-based awards	10,502
Dividends on restricted stock units	323
Additional market-based shares based on achievement of condition	272,277
Total granted	763,099

Consumers charges the fair value of the restricted stock awards to expense over the required service period and charges the fair value of the restricted stock units to expense immediately. For performance-based awards, Consumers estimates the number of shares expected to vest at the end of the performance period based on the probable achievement of the performance objective. Performance-based and market-based restricted stock awards have graded vesting features for retirement-eligible employees, and Consumers recognizes expense for those awards on a graded vesting schedule over the required service period. Expense for performance-based and market-based restricted stock awards for non-retirement-eligible employees and time-lapse awards is recognized on a straight-line basis over the required service period.

The fair value of performance-based and time-lapse restricted stock and restricted stock units is based on the price of CMS Energy's common stock on the grant date. The fair value of market-based restricted stock awards is calculated 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. The risk-free rate for valuation of the market-based restricted stock awards was based on the three-year U.S. Treasury yield at the award grant date.

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Presented in the following table are the most important assumptions used to estimate the fair value of the market-based restricted stock awards:

Years Ended December 31	2015	2014	2013
Expected volatility	14.1 %	15.6 %	17.4 %
Expected dividend yield	3.3	3.7	3.9
Risk-free rate	0.8	0.8	0.4

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

Years Ended December 31	2015	2014	2013
<i>Weighted-average grant-date fair value per share</i>			
Restricted stock granted	\$ 36.83	\$ 26.18	\$ 16.76
Restricted stock units granted	34.25	-	-

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

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
Fair value of shares that vested during the year	\$ 28	\$ 15	\$ 9
Compensation expense recognized	19	13	14
Income tax benefit recognized	7	5	5

At December 31, 2015, \$15 million of total unrecognized compensation cost was related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 1.8 years.

13: 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.

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:

	<i>In Millions, Except Tax Rate</i>		
Years Ended December 31	2015	2014	2013
Income from continuing operations before income taxes	\$ 896	\$ 873	\$ 880
Income tax expense at statutory rate	314	306	308
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect	42	42	43
Accelerated flow-through of regulatory tax benefits	(39)	(39)	-
Other, net	(15)	(3)	(5)
Income tax expense	\$ 302	\$ 306	\$ 346
Effective tax rate	33.7 %	35.1 %	39.3 %

Prior to 2014, Consumers recognized the income tax benefits associated with the removal costs of plant placed in service before 1993 as payments were made and the tax benefits were flowed through to customers. In 2013, the MPSC issued an order authorizing Consumers to flow through to customers the income tax benefits on a straight-line basis over an accelerated period. This regulatory treatment, which Consumers implemented in January 2014, will accelerate the return of \$209 million of income tax benefits over five years to electric customers and \$260 million of income tax benefits over 12 years to gas customers. This treatment reduced Consumers' income tax expense by \$39 million for each of the years ended December 31, 2015 and 2014.

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

Years Ended December 31	<i>In Millions</i>		
	2015	2014	2013
<i>Current income taxes</i>			
Federal	\$ 66	\$ 8	\$ 137
State and local	32	36	45
	<u>\$ 98</u>	<u>\$ 44</u>	<u>\$ 182</u>
<i>Deferred income taxes</i>			
Federal	\$ 153	\$ 236	\$ 147
State and local	32	29	20
	<u>\$ 185</u>	<u>\$ 265</u>	<u>\$ 167</u>
Deferred income tax credit	19	(3)	(3)
Tax expense	<u>\$ 302</u>	<u>\$ 306</u>	<u>\$ 346</u>

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

December 31	<i>In Millions</i>	
	2015	2014
Employee benefits	\$ (156)	\$ (103)
Gas inventory	(96)	(117)
Plant, property, and equipment	(2,457)	(2,263)
Net regulatory tax liability	50	65
Reserves and accruals	30	34
Securitized costs	(122)	(144)
Tax loss and credit carryforwards	46	45
Other	(5)	(2)
	<u>\$ (2,710)</u>	<u>\$ (2,485)</u>
Less valuation allowance	-	(1)
Total net deferred income tax liabilities	<u>\$ (2,710)</u>	<u>\$ (2,486)</u>
Deferred tax assets, net of valuation reserves	\$ 126	\$ 143
Deferred tax liabilities	(2,836)	(2,629)
Total net deferred income tax liabilities	<u>\$ (2,710)</u>	<u>\$ (2,486)</u>

Deferred tax assets and liabilities are recognized for the estimated future tax effect of temporary differences between the tax basis of assets or liabilities and the reported amounts on Consumers' consolidated financial statements.

Presented in the following table are the tax loss and credit carryforwards at December 31, 2015:

	<i>In Millions</i>		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	\$ 121	\$ 42	2025 – 2034
Charitable contribution carryover	2	1	2016 – 2019
General business credits	3	3	2032 – 2035
Total tax attributes		<u>\$ 46</u>	

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Consumers expects to utilize fully tax loss and credit carryforwards.

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

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
Balance at beginning of period	\$ 5	\$ 4	\$ 1
Additions for current-year tax positions	1	2	-
Additions for prior-year tax positions	1	1	3
Reductions for prior-year tax positions	(1)	(2)	-
Balance at end of period	\$ 6	\$ 5	\$ 4

If recognized, all of these uncertain tax benefits would affect Consumers' annual effective tax rates in future years.

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest or penalties for the years ended December 31, 2015, 2014, or 2013.

In April 2014, the IRS completed its audit of the federal income tax returns of CMS Energy and its subsidiaries for 2010 and 2011. The audit resulted in no significant adjustments to Consumers' taxable income or income tax expense.

CMS Energy's federal income tax returns for 2012 and subsequent years remain subject to examination by the IRS. CMS Energy's MCIT and MBT returns for 2008 and subsequent years remain subject to examination by the State of Michigan.

The amount of income taxes paid is subject to ongoing audits by federal, state, and local 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, 2015 were adequate for all years.

14: OTHER INCOME AND OTHER EXPENSE

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

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
<i>Other income</i>			
Fee income	\$ 9	\$ 8	\$ 7
Gain on CMS Energy common stock	9	-	4
All other	1	2	3
Total other income	\$ 19	\$ 10	\$ 14
<i>Other expense</i>			
Civic and political expenditures	\$ (10)	\$ (14)	\$ (5)
Donations	(1)	(15)	(4)
All other	(6)	(6)	(7)
Total other expense	\$ (17)	\$ (35)	\$ (16)

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15: 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, transmission, and distribution of electricity in Michigan
- gas utility, consisting of regulated activities associated with the transportation, storage, and distribution of natural gas in Michigan

Consumers' other consolidated entities are presented within other reconciling items.

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

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

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

	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
<i>Operating revenue</i>			
Electric utility	\$ 4,249	\$ 4,436	\$ 4,173
Gas utility	1,916	2,363	2,148
Other reconciling items	-	1	-
Total operating revenue	\$ 6,165	\$ 6,800	\$ 6,321
<i>Depreciation and amortization</i>			
Electric utility	\$ 567	\$ 522	\$ 484
Gas utility	177	156	138
Total depreciation and amortization	\$ 744	\$ 678	\$ 622
<i>Interest charges</i>			
Electric utility	\$ 178	\$ 181	\$ 179
Gas utility	71	67	64
Other reconciling items	1	2	2
Total interest charges	\$ 250	\$ 250	\$ 245

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	<i>In Millions</i>		
Years Ended December 31	2015	2014	2013
<i>Income tax expense</i>			
Electric utility	\$ 224	\$ 211	\$ 242
Gas utility	78	95	104
Total income tax expense	\$ 302	\$ 306	\$ 346
<i>Net income available to common stockholder</i>			
Electric utility	\$ 437	\$ 384	\$ 363
Gas utility	154	179	168
Other reconciling items	1	2	1
Total net income available to common stockholder	\$ 592	\$ 565	\$ 532
<i>Plant, property, and equipment, gross</i>			
Electric utility	\$ 13,059	\$ 12,230	\$ 11,186
Gas utility	5,723	5,335	4,843
Other reconciling items	15	15	15
Total plant, property, and equipment, gross	\$ 18,797	\$ 17,580	\$ 16,044
<i>Total assets</i>			
Electric utility ¹	\$ 12,676	\$ 11,582	\$ 10,487
Gas utility ¹	5,918	5,391	4,784
Other reconciling items	64	874	908
Total assets	\$ 18,658	\$ 17,847	\$ 16,179
<i>Capital expenditures²</i>			
Electric utility	\$ 1,136	\$ 1,139	\$ 996
Gas utility	558	473	407
Total capital expenditures	\$ 1,694	\$ 1,612	\$ 1,403

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

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

16: RELATED-PARTY TRANSACTIONS

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

- purchases of electricity from affiliates of CMS Enterprises
- payments to and from CMS Energy related to parent company overhead costs
- investment in CMS Energy common stock

Transactions involving power supply purchases from certain affiliates of CMS Enterprises are based on avoided costs under the Public Utility Regulatory Policies Act of 1978, 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.

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Presented in the following table is Consumers' expense recorded from related party transactions for the years ended December 31:

		<i>In Millions</i>		
Description	Related Party	2015	2014	2013
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 83	\$ 89	\$ 89

Amounts payable to related parties for purchased power and other services were \$23 million at December 31, 2015 and \$12 million at December 31, 2014.

Accounts receivable from related parties were \$17 million at December 31, 2015, primarily representing Consumers' payment of postretirement benefits contributions on behalf of CMS Energy. Accounts receivable from related parties were \$1 million at December 31, 2014.

Consumers owned shares of CMS Energy common stock with a fair value of \$29 million at December 31, 2015. For additional details on Consumers' investment in CMS Energy common stock, see Note 7, Financial Instruments.

In January 2016, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$300 million. At December 31, 2015, there were no outstanding loans under the agreement.

17: QUARTERLY FINANCIAL AND COMMON STOCK INFORMATION (UNAUDITED)

<i>In Millions, Except Per Share Amounts and Stock Prices</i>				
2015				
Quarters Ended	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 2,028	\$ 1,281	\$ 1,417	\$ 1,439
Operating income	379	192	305	246
Net income	215	84	160	135
Preferred stock dividends	-	1	-	1
Net income available to common stockholder	215	83	160	134

<i>In Millions, Except Per Share Amounts and Stock Prices</i>				
2014				
Quarters Ended	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 2,382	\$ 1,387	\$ 1,359	\$ 1,672
Operating income	399	227	245	264
Net income	221	109	119	118
Preferred stock dividends	-	1	-	1
Net income available to common stockholder	221	108	119	117

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	14,957,211			(16,707,982)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	18,619			1,769,329
3	Preceding Year to Date Changes in Fair Value	4,181,628	0		(11,116,991)
4	Total (lines 2 and 3)	4,200,247			(9,347,662)
5	Balance of 219 at End of Preceding Year	19,157,458	0		(26,055,644)
6	Balance of Account 219 at Beginning of Current Year	19,157,458	0		(26,055,644)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	(5,334,586)	0		3,482,319
8	Current Year to Date Changes in Fair Value	(1,192,146)	0		3,178,379
9	Total (lines 7 and 8)	(6,526,732)	0		6,660,698
10	Balance of Account 219 at End of Current Year	12,630,726	0		(19,394,946)

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)						
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)	
1	0	0	(1,750,771)			
2	0	0	1,787,948			
3		0	(6,935,363)			
4	0	0	(5,147,415)		(5,147,415)	
5	0	0	(6,898,186)			
6	0	0	(6,898,186)			
7	0	0	(1,852,267)			
8	0	0	1,986,233			
9	0	0	133,966		133,966	
10	0	0	(6,764,220)			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	18,484,275,037	12,001,882,784	
4	Property Under Capital Leases	147,244,235	123,878,010	
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)	18,631,519,272	12,125,760,794	
9	Leased to Others			
10	Held for Future Use	5,401,375	5,192,843	
11	Construction Work in Progress	1,466,706,488	1,093,425,362	
12	Acquisition Adjustments	216,420,939	215,263,437	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	20,320,048,074	13,439,642,436	
14	Accum. Prov. For Depr., Amort., & Depl.	7,485,023,893	4,514,467,243	
15	Net Utility Plant (Enter Total of line 13 less 14)	12,835,024,181	8,925,175,193	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	7,122,152,428	4,437,051,872	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,433		
20	Amort. Of Underground Storage Land & Land Rights	5,070,047		
21	Amort. Of Other Utility Plant	306,097,507	34,316,156	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	7,441,672,415	4,471,368,028	
23	Leased to Others			
24	Depreciation	0		
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	0	0	
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	0	0	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	43,351,478	43,099,215	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	7,485,023,893	4,514,467,243	

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) 1185901 (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
5,288,709,650				1,193,682,603	3
4,640,126				18,726,099	4
					5
					6
					7
5,293,349,776	0	0	0	1,212,408,702	8
					9
208,532				0	10
229,351,313	0			143,929,813	11
1,157,502				0	12
5,524,067,123	0	0	0	1,356,338,515	13
2,410,578,120				559,978,530	14
3,113,489,003	0	0	0	796,359,985	15
					16
					17
2,375,464,762				309,635,794	18
8,352,433					19
5,070,047					20
21,438,615				250,342,736	21
2,410,325,857	0	0	0	559,978,530	22
					23
0					24
					25
0	0	0	0		26
					27
0					28
					29
0	0	0	0	0	30
					31
252,263				0	32
2,410,578,120	0	0	0	559,978,530	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)	Year of Report December 31, 2015
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)	N/A		
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)	0		
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	0		
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		

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NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
Changes During the Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a Footnote) (e)		
		N/A	1
		0	2
			3
			4
			5
		0	6
			7
			8
		0	9
		0	10
		0	11
			12
	0	0	13
		0	14
			15
			16
			17
			18
			19
			20
			21
		0	22

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	95,859	0
3	302 Franchises and Consents	14,355,792	14,205
4	303 Miscellaneous Intangible Plant	35,741,464	8,617,721
5	TOTAL Intangible Plant	50,193,115	8,631,926
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	3,806,082	0
9	310.2 Land Rights	808,325	0
10	311 Structures and Improvements	404,949,751	10,841,826
11	312 Boiler Plant Equipment	2,236,771,269	106,086,721
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	319,244,812	4,738,774
14	315 Accessory Electric Equipment	122,949,673	1,792,674
15	316 Miscellaneous Power Plant Equipment	31,173,162	5,501,672
16	317 Asset Retirement Costs for Steam Production	51,276,337	74,114,947
17	TOTAL Steam Production Plant	3,170,979,411	203,076,614
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

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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
5,279	0	0	14,364,718	302	3
0	0	0	44,359,185	303	4
5,279	0	0	58,819,762		5
					6
					7
0	0	0	3,806,082	310.1	8
0	0	0	808,325	310.2	9
1,504,594	0	1,776,128	416,063,111	311	10
20,581,504	0	9,044,555	2,331,321,041	312	11
0	0	0	0	313	12
620,204	0	0	323,363,382	314	13
16,895	0	(10,834,108)	113,891,344	315	14
267,577	0	24,654	36,431,911	316	15
0	0	0	125,391,284	317	16
22,990,774	0	11,229	3,351,076,480		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 Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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	3,321,916	0	
29	330.2 Recreational Land	112,241	0	
30	330.3 Land Rights	40,535	0	
30	331 Structures and Improvements	39,876,010	362,296	
31	332 Reservoirs, Dams and Waterways	152,617,291	4,616,359	
32	333 Water Wheels, Turbines and Generators	57,953,639	54,638,058	
33	334 Accessory Electric Equipment	15,180,565	9,377,910	
34	335 Miscellaneous Power Plant Equipment	12,605,980	303,845	
35	336 Roads, Railroads and Bridges	1,608,630	0	
36	TOTAL Hydraulic Production Plant	283,316,807	69,298,468	
37	Other Production Plant			
38	340.1 Land	1,615,934	1,800,000	
39	340.2 Land Rights	13,685	0	
40	340.3 Land - Wind	867,823	84,844	
41	340.4 Costs Of Rights Of Way Wind	13,698,925	1,177,802	
42	341 Structures and Improvements	29,070,483	30,191,138	
43	341.1 Structures and Improvements Wind	16,307,609	2,666,851	
44	342 Fuel Holders, Products and Accessories	6,061,795	5,180,369	
45	343 Prime Movers	0	0	
46	344 Generators	319,264,001	289,212,611	
47	344.1 Generators Wind	408,485,163	(3,938,053)	
48	345 Accessory Electric Equipment	47,734,471	27,903,715	
49	345.1 Accessory Electric Equipment Wind	16,298,934	3,344,029	
50	346 Miscellaneous Power Plant Equipment	3,967,761	4,448,513	
51	346.1 Miscellaneous Power Plant Equipment Wind	5,137,766	(3,118,471)	
52	347.0 Other Generation Plant ARO Assets	5,881,271	0	
53	TOTAL Other Production Plant	874,405,621	358,953,348	
54	TOTAL Production Plant	4,328,701,839	631,328,430	
55	3. TRANSMISSION PLANT			
56	350.1 Land	0	0	
57	350.2 Land Rights	0	0	
58	352 Structures and Improvements	0	0	
59	353 Station Equipment	0	0	
60	354 Towers and Fixtures	0	0	
61	355 Poles and Fixtures	0	0	
62	356 Overhead Conductors and Devices	0	0	
63	357 Underground Conduit	0	0	
64	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)	Year of Report December 31, 2015		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	325	24
0	0	0	0	326	25
0	0	0	0		26
					27
0	0	0	3,321,916	330.1	28
0	0	0	112,241	330.2	29
0	0	0	40,535	330.3	30
47,473	0	0	40,190,833	331	30
0	0	0	157,233,650	332	31
11,544,653	0	0	101,047,044	333	32
0	0	(44,209)	24,514,266	334	33
45,266	0	0	12,864,559	335	34
0	0	0	1,608,630	336	35
11,637,392	0	(44,209)	340,933,674		36
					37
0	0	0	3,415,934	340.1	38
0	0	0	13,685	340.2	39
0	0	346,883	1,299,550	340.3	40
442,237	0	0	14,434,490	340.4	41
6,963	0	(474,920)	58,779,738	341	42
0	0	474,920	19,449,380	341.1	43
0	0	0	11,242,164	342	44
0	0	0	0	343	45
1,559,646	0	(417,514)	606,499,452	344	46
0	0	0	404,547,110	344.1	47
55,087	0	0	75,583,099	345	48
0	0	0	19,642,963	345.1	49
0	0	(85,500)	8,330,774	346	50
0	0	85,500	2,104,795	346.1	51
0	0	0	5,881,271	347	52
2,063,933	0	(70,631)	1,231,224,405		53
36,692,099	0	(103,611)	4,923,234,559		54
					55
0	0	0	0	350.1	56
0	0	0	0	350.2	57
0	0	0	0	352	58
0	0	0	0	353	59
0	0	0	0	354	60
0	0	0	0	355	61
0	0	0	0	356	62
0	0	0	0	357	63
0	0	0	0	358	64

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)	December 31, 2015
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		20,960,288	492,279
61	360.2 Land Rights		22,081,749	311,843
62	360.3 Land		65,342,500	86,341
63	360.4 Land Rights		59,039,683	1,541,485
64	361 Structures and Improvements		67,709,732	5,845,886
65	362 Station Equipment		1,022,460,342	52,071,449
66	363 Storage Battery Equipment		0	0
67	364 Poles, Towers and Fixtures		1,383,723,395	120,825,330
68	365 Overhead Conductors and Devices		1,298,010,836	61,294,774
69	366 Underground Conduit		105,773,409	9,510,353
70	367 Underground Conductors and Devices		516,242,037	17,683,269
71	368 Line Transformers		814,352,069	33,207,465
72	368.1 Capacitors		0	0
73	369 Services		648,955,732	18,589,498
74	370 Meters		255,821,249	8,440,757
75	370.1 AMI Meters		85,075,719	77,923,123
76	371 Installations on Customers' Premises		7,889,314	139,837
77	372 Leased Property on Customers' Premises		0	0
78	373 Street Lighting and Signal Systems		108,408,891	5,517,974
79	374 Asset Retirement Costs for Distribution Plant		129,033	0
80	TOTAL Distribution Plant		6,481,975,978	413,481,663
81	5. GENERAL PLANT			
82	389.1 Land		5,845,676	0
83	389.2 Lands Rights		281,589	0
84	390 Structures and Improvements		98,259,936	11,076,290
85	391 Office Furniture and Equipment		4,805,930	1,104,300
86	391.2 Computers / Computer Related Equipment		33,327,199	8,471,406
87	392 Transportation Equipment		24,940,431	6,951,587
88	393 Stores Equipment		104,252	0
89	394 Tools, Shop and Garage Equipment		7,193,119	662,972
90	395 Laboratory Equipment		1,498,683	(502)
91	396 Power Operated Equipment		3,478,914	227,488
92	397 Communication Equipment		17,803,312	1,463,355
93	398 Miscellaneous Equipment		830,269	48,062
94	SUBTOTAL		198,369,310	30,004,958

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)		December 31, 2015	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
0	0	0			359	57	
0	0	0	0			58	
						59	
256	0	(346,884)	21,105,427		360.1	60	
0	0	438,393	22,831,985		360.2	61	
127,925	0	0	65,300,916		360.3	62	
123	0	0	60,581,045		360.4	63	
444,332	0	59,692	73,170,978		361	64	
17,454,453	0	(2,120,728)	1,054,956,610		362	65	
0	0	0	0		363	66	
5,650,365	0	(3,709,653)	1,495,188,707		364	67	
5,084,209	0	(4,797,501)	1,349,423,900		365	68	
207,309	0	(409,715)	114,666,738		366	69	
1,486,738	0	1,569,872	534,008,440		367	70	
16,541,348	0	(7,777,527)	823,240,659		368	71	
0	0	0	0		368.1	72	
617,695	0	(1,330,410)	665,597,125		369	73	
23,635,756	0	(33,869)	240,592,381		370	74	
69,894	0	0	162,928,948		370.1	75	
107,731	0	(15,955)	7,905,465		371	76	
0	0	0	0		372	77	
1,593,078	0	(172,403)	112,161,384		373	78	
0	0	0	129,033		374	79	
73,021,212	0	(18,646,688)	6,803,789,741			80	
						81	
27,609	0	0	5,818,067		389.1	82	
0	0	0	281,589		389.2	83	
2,252,519	0	417,515	107,501,222		390	84	
127,398	0	0	5,782,832		391	85	
7,728,060	0	(143,941)	33,926,604		391.2	86	
1,005,111	0	0	30,886,907		392	87	
0	0	0	104,252		393	88	
303,114	0	0	7,552,977		394	89	
428,292	0	0	1,069,889		395	90	
56,146	0	58,565	3,708,821		396	91	
728,454	0	(10,982)	18,527,231		397	92	
0	0	0	878,331		398	93	
12,656,703	0	321,157	216,038,722			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)	Year of Report December 31, 2015
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property			
92	TOTAL General Plant	198,369,310	30,004,958	
93	TOTAL (Accounts 101 and 106)	11,059,240,242	1,083,446,977	
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>)	11,059,240,242	1,083,446,977	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				399	91
12,656,703	0	321,157	216,038,722		92
122,375,293	0	(18,429,142)	12,001,882,784		93
					94
0	0	0	0	102	95
0		0	0		96
				103	97
122,375,293	0	(18,429,142)	12,001,882,784		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)	Year of Report December 31, 2015
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	Not applicable.				
2					
3					
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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)	Year of Report December 31, 2015
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$1,000,000 or		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Karn Weadock Complex			
2				
3				
4				
5				
6				
7				
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9				
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15				
16				
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22				
23				
24				
25				
26				
27				
28				
29	Other Electric Property	various	various	3,412,744
30				
31				
32				
33				
34				
35				
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40				
41				
42				
43				
44	TOTAL			5,192,843

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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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	Electric - Ludington SC	712,975				712,975
4	Electric - Saginaw SC	1,079,791				1,079,791
5						
6	Gas Plant	1,157,502				1,157,502
7						
8						
9	Total	216,420,940				216,420,940
10						
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	37,528,309	5,338,327	(1)		42,866,636
14	Electric - Ludington SC	46,788	17,824	(2)		64,612
15	Electric - Saginaw SC	95,981	71,986	(3)		167,967
16						
17	Gas Plant	187,823	64,440			252,263
18						
19	Total	37,858,901	5,492,577			43,351,478
20						

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

(2) Authorized by MPSC Order Case# 17087 (5/15/2012)
Debit to account 406 amortization of Electric Plant Acquisition Adjustment

(3) Authorized by Letter Ruling Docket No. AC13-176-000 (2/12/2014)
Debit to account 425 amortization of Electric Plant and Gas Acquisition Adjustme

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)				
<p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for Account 106, Completed Construction</p>		<p>Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p>		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	8,541,699		8,654,699
2	Fossil Generation Plant - Electric Total	795,628,226		188,933,034
3	Hydro Generation Plant - Electric Total	170,366,577		70,972,000
4	Other Generation Plant - Electric Total	27,264,789		18,850,000
5	Distribution Plant - Electric Total	67,603,025		520,862,575
6	General Plant - Electric Total	24,021,046		13,037,445
7				
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35	TOTAL	1,093,425,362	0	821,309,753

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
CONSTRUCTION OVERHEADS - ELECTRIC			
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Engineering and Supervision	119,366,285	
2	Administrative and General	46,740,678	
3			
4			
5			
6			
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39	TOTAL	166,106,963	

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)	Year of Report December 31, 2015
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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</p>	<p>construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	4,023,862,456	4,023,862,456	0	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	390,637,951	390,637,951		
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)	390,637,951	390,637,951	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	122,214,226	122,214,226		
13	Cost of Removal	71,810,703	71,810,703		
14	Salvage (Credit)	(2,457,860)	(2,457,860)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	191,567,069	191,567,069	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	214,118,534	214,118,534	0	
18	Retirement WIP	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	4,437,051,872	4,437,051,872	0	0

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

20	Steam Production	1,127,231,762	1,127,231,762	0	
21	Nuclear Production-Depreciation	0	0		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	80,971,794	80,971,794		
24	Hydraulic Production-Pumped Storage	150,752,848	150,752,848		
25	Other Production	369,451,814	369,451,814		
26	Transmission	0	0		
27	Distribution	2,615,432,898	2,615,432,898	0	
28	General	93,210,756	93,210,756		
29	TOTAL (Enter total of lines 20 thru 28)	4,437,051,872	4,437,051,872	0	0

- 1 Line 17, Col (c) consist primarily of (i) accumulated depreciation and acquisition adjustment related to the Jackson Plant purchase (ii) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (iii) transfer activity for prior years.

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

122,375,293
(161,192)
125
<u>122,214,226</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)	Year of Report December 31, 2015
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NONUTILITY PROPERTY (Account 121)

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

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

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,995		216,995
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	102,202		102,202
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			
18	MCV Related Line & Sub	1,735,498		1,735,498
19	Wholehouse Surge Suppressor	285,458		285,458
20				
21	Minor Items Previously Devoted to Public Service	3,427,895	-	3,427,895
22	Minor Item - Other Utility Plant	0	-	0
23				
24	TOTAL	15,312,564	0	15,312,564

**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	1,566,478
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	43,073
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	
6	and Closings	0
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	43,073
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	0
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,609,551

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
INVESTMENTS (Accounts 123, 124, 136)				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>				
Line No.	Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		4,812,721	0
4	CMS Stock Adjustment (1)		33,110,649	3,535,624
5				
6	Total Account 123 (Excluding 123.1)		37,923,370	3,535,624
7				
8	Account 124			
9	Contracts Receivable		214,263	0
10	Detroit Investment Fund		1,169,041	62,797
11	Deferred Bonus (1)		1,357,294	712,127
12	DC SERP (1)		1,884,048	534,456
13	DSSP (1)		2,276,805	508,263
14	Miscellaneous		28,750	0
15				
16	Total Account 124		6,930,201	1,817,643
17				
18	Account 136			
19	Other Temporary Cash Investments		19,100,000	7,992,507,102
20				
21	Total 136		19,100,000	7,992,507,102
22				
23	(1) Includes the unrealized gain/loss as required			
24	under ASC 320.			
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)	Year of Report December 31, 2015			
INVESTMENTS (Accounts 123, 124, 136) (Cont'd)						
listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229. 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge. 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of			authorization, and case or docket number. 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).			
Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
1,269,061	803,551		3,543,660	932,119	0	1
11,197,813	0		25,448,460	0	8,730,911	2
						3
						4
12,466,874	803,551		28,992,120	932,119	8,730,911	5
						6
						7
6,000	0		208,263	0	0	8
0	0		1,231,838	0	0	9
315,092	0		1,754,329	0	0	10
26,981	0		2,391,523	0	0	11
359,857	0		2,425,211	0	0	12
0	0		28,750	0	0	13
						14
707,930	0		8,039,914	0	0	15
						16
						17
8,011,607,102	0		0	178,416	0	18
						19
8,011,607,102	0		0	178,416	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)	Year of Report December 31, 2015	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> . 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the		amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	ES SERVICES COMPANY			
2	Investment in Common Stock	05/31/89		1,591,000
3	Equity in Undistributed Earnings			(824,749)
4				
5	Subtotal			766,251
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			198,938
10				
11	Subtotal			279,939
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			817,927,973
26				
27	Subtotal			817,927,973
28				
29	CONSUMERS 2014 SECURITIZATION FUNDING			
30	Investment in Common Stock	07/22/14		
31				1,890,000
32	Subtotal			1,890,000
33				
34	Note: Consumers Receivable Funding II, Sale of Receivable Agreement was terminated in November 2015.			
35				
36				
37				
38				
39				
40				
41	TOTAL Cost of Account 123.1 \$9,252,631		TOTAL	823,312,317

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report in column (f) interest and dividend revenues from investments, including such revenues from		securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f). 8. Report on Line 36, column (a) the total cost of Account 123.1.		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		4,791,000		1
		(2,414,787)		2
(1,590,038)				3
				4
(1,590,038)		2,376,213		5
				6
				7
		81,001		8
(765)		198,173		9
				10
(765)		279,174		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
		0		25
				26
		0		27
				28
				29
		1,890,000		30
				31
		1,890,000		32
				33
				34
				35
				36
				37
				38
				39
				40
(1,590,803)		6,993,541		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)	Year of Report December 31, 2015
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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	758	758
2	Customer Accounts Receivable (Account 142)	32,822,407	367,970,043
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	49,845,913	90,226,095
4	TOTAL	82,669,078	458,196,896
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	38,809,136	28,056,661
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	43,859,942	430,140,235
7			
8			
9			
10			
11			
12			
13			
14			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	38,799,617	9,519	-	-	38,809,136
2						
3	Provision for uncollectibles	(10,777,349)	9,620			(10,767,729)
4	Provision for People Care	1,500,000				1,500,000
5	People Care- Credit to customer	(1,484,746)				(1,484,746)
6						
7	Balance end of year	28,037,522	19,139	-	-	28,056,661
8	Note: \$47,760,017 of Residential, Commercial and Industrial uncollectible accounts were charged to expense (Account 904) and credited to accounts receivable during the year.					
9						
10						
11						
12						

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)						
1. Report particulars of notes and accounts receivable from associated companies* at end of year. 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. 3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.			4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.			
* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties. "Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	950	11,395	11,395	950	-
9	CMS Electric & Gas LLC	10	2,343	1,963	390	4
10	CMS Energy Corporation	473,016	184,685,557	169,018,083	16,140,490	7,964
11	CMS Energy Resource Management Company	33,629	307,443	325,366	15,706	599
12	CMS Engineering Company	0	1,108	1,108	0	2
13	CMS Enterprises Company	402,967	2,835,515	2,829,749	408,733	4,358
14	CMS Gas Transmission Company	(631)	60,643	56,172	3,840	108
15	CMS Generation Filer City Operating LLC	37,452	395,338	405,058	27,732	755
16	CMS Generation Michigan Power LLC	2,569	28,062	28,210	2,421	-
17	CMS Generation Operating Company II, Inc.	25,767	341,797	338,542	29,022	631
18	CMS Generation Operating LLC	63,440	772,953	776,448	59,945	1,421
19	CMS International Ventures LLC	206	12,276	12,199	283	22
20	CMS Land Company	22,019	286,825	279,979	28,865	501
21	Consumers Funding LLC	77,897	-	64,938	12,959	-
22	Consumers Receivables Funding II LLC	1,268,869	6,589,630,900	6,588,134,979	2,764,790	-
23	Consumers 2014 Securitization LLC	123,793	0	8,998	114,795	-
24	Craven County Wood Energy	1,605	21,219	22,824	-	-
25	Dearborn Generation Operating LLC	54,707	644,491	652,636	46,562	1,217
26	Dearborn Industrial Generation LLC	0	35,600	35,600	-	-
27	EnerBank USA	152,415	1,962,671	1,929,087	185,999	-
28	ES Services Company	159,845	2,702,783	2,795,038	67,590	5,194
29	Genesee Power Station LP	10,824	45,048	49,794	6,078	-
32	Grayling Generating Station LP	631	13,017	13,011	637	-
33	HYDRA-CO Enterprises, Inc.	8,470	169,605	165,621	12,454	305
34	New Bern Energy Recovery, Inc.	0	3,815	3,782	33	7
35	T.E.S Filer City Station LP	17,504	102,305	20,190	99,619	-
36						
37						
38	TOTAL ACCOUNT 146	2,937,954	6,785,072,709	6,767,980,770	20,029,893	23,088
39						
40	Column C may reflect activity in the accounts					
41	which includes estimates.					

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)	December 31, 2015

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected-debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	111,821,056	79,968,646	
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)	71,740,107	79,105,695	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	22,002,565	30,001,681	
8	Transmission Plant (Estimated)	9,910,793	975,175	
9	Distribution Plant (Estimated)	8,539,805	9,489,586	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	112,193,270	119,572,137	
12	Merchandise (Account 155)	574,265	706,081	
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (not applicable to Gas utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	224,588,591	200,246,864	

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)				
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	111,821,056	1,987,075	103,042,166
2	Received during year	463,453,342	9,204,046	382,220,957
3	TOTAL	575,274,398	11,191,121	485,263,123
4	Used during year (specify department)			
5	Electric Dept Gen Plants	484,414,027	9,343,276	401,729,366
6	Inventory Adjustments	30,605	(15,973)	0
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	10,861,120	246,209	10,861,120
16	TOTAL DISPOSED OF	495,305,752	9,573,512	412,590,486
17	BALANCE END OF YEAR	79,968,646	1,617,609	72,672,637

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)						
Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
121,430	547,287	197,432	8,231,603	0	0	1
25,337,579	78,131,988	39,640	3,100,397	0	0	2
25,459,009	78,679,275	237,072	11,332,000	0	0	3
						4
25,333,946	78,148,448	62,729	4,536,213			5
0		4,820		302	30,605	6
						7
						8
						9
						10
						11
						12
						13
						14
		302	30,605	(302)	(30,605)	15
25,333,946	78,148,448	67,851	4,566,818	0	0	16
125,063	530,827	169,221	6,765,182	0	0	17

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
ALLOWANCES							
1. Report below the details called for concerning allowances.				eligible for use; the current year's allowances in columns (b)-(c),			
2. Report all acquisitions of allowances at cost.				allowances for the three succeeding years in column(d)-(i), starting			
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.				with the following year, and allowances for the remaining succeeding			
4. Report the allowances transactions by the period they are first				years in columns (j)-(k).			
				5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	Allowance Inventory (a)	Current Year		2016			
		No. (b)	Amt. (c)	No. (d)	Amt. (e)		
1	Balance - Beginning of Year	7,107,363	23,999,515	95,245	0		
2-4	Acquired During Year: Issued (Less Withheld Allow.)	183,042	0	87,237			
5	Returned by EPA						
6-8	Purchases/Transfers:						
9							
10		3,432,446	16,371,973	0			
11			0		0		
12							
13							
14							
15	Total	3,432,446	16,371,973	87,237	0		
16-18	Relinquished During Year: Charges to Acct. 509						
19	Other:						
20							
21-22	Cost of Sales/Transfers:						
23		3,651,859	16,757,732	0			
24							
25							
26							
27							
28	Total	3,651,859	16,757,732	0	0		
29	Balance - End of Year	7,070,992	23,613,756	182,482	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	2,744		2,744			
37	Add: Withheld by EPA		0	0			
38	Deduct: Returned by EPA						
39	Cost of Sales	2,744		0			
40	Balance - End of Year	0		2,744			
41-43	Sales:						
	Net Sales Proceeds (Assoc. Co.)						
44	Net Sales Proceeds (Other)						
45	Gains						
46	Losses						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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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.

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
95,245	0	95,245	0	1,995,155		9,388,253	23,999,515	1
						270,279		2-4
								5
								6-8
								9
0	0	0		0		3,432,446	16,371,973	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,432,446	16,371,973	15
						0	0	16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				3,651,859	16,757,732	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	3,651,859	16,757,732	28
95,245	0	95,245	0	1,995,155	0	9,439,119	23,613,756	29
								30-32
								33
								34
								35
2,744		2,744		57,474		68,450		36
0		0		0		0		37
						0		38
				0		2,744		39
2,744		2,744		57,474		65,706		40
								41-43
								44
								45
								46

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Includes: Renewable Energy Credits of 6,933,266 and 24,864 for the PA295 program and Green Generation program, respectively.		
228	1	c	Includes: \$23,359,389 and \$625,838 for the PA295 and Green Generation programs, respectively.		
228	2	d	Includes: SO2 issued allowances of 64,092.		
228	10	b	Includes: Renewable Energy Credits of 3,217,734 and 214,712 for the PA295 program and Green Generation program, respectively.		
228	10	c	Includes: \$11,016,411 and \$5,355,561 for the PA295 and Green Generation programs, respectively.		
228	23	b	Includes: Renewable Energy Credits of 3,327,067 and 214,152 for the PA295 program and Green Generation program, respectively.		
229	23	c	Includes: \$11,404,498 and \$5,353,235 for the PA295 and Green Generation programs, respectively.		
228	1	d	Includes: SO2 balance of 95,245.		
229	1	f	Includes: SO2 balance of 95,245.		
229	1	h	Includes: SO2 balance of 95,245.		
229	1	j	Includes: SO2 balance of 1,995,155.		

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)			
1. Give description and amount of other current and accrued assets as of the end of year.			
2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Real and Personal Property Taxes	246,200,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	75,777,370	
3	Fiscal Year Real and Personal Property Taxes - Gas	33,317,151	
4	Fiscal Year Real and Personal Property Taxes - Nonutility	143,608	
5	GCC Underrecovery Principal and Interest	11,481,742	
6	Accrued Value Services	494,288	
7	Gas Interstate Imbalance	346,129	
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	367,760,288	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 01/00/00		Year of Report December 31, 2015	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	N/A						
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
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41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	0	0		0	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2015	Year of Report December 31, 2015
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under		contemplation. 2. Minor items may be grouped by classes. Show the number of items in each group.	
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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15			
16			
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19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
TOTAL		0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
N/A				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
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)	Year of Report December 31, 2015
OTHER REGULATORY ASSETS					
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.) 2. For regulatory assets being amortized, show period of amortization in column (a).			3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount if recorded.		
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	14,450,642	253/925	15,080,211	146,067,234
2	SFAS 109 Regulatory Asset (2)	17,363,915	various	43,208,102	255,277,451
3	Securitized Regulatory Asset (3)	-	407	61,361,271	-
4	FAS 143-ARO Asset (4)	14,137,134	various	2,202,917	151,302,321
5	Gas Storage Field Inventory Loss (5)	2,148,639	823	5,360,659	18,065,156
6	SFAS 158 Retirement Benefits (6)	51,409,714	various	150,262,596	1,096,034,177
7	Energy Optimization (7)	17,721,478	142/254	17,862,724	33,763,372
8	Decoupling Regulatory Asset - Gas (8)	53,710	142	70,525	-
9	Clean Coal Plant (9)	-	407	2,100,602	-
10	Major Maintenance Deferred (10)	1,334,235	512/421	9,258,992	42,205
11	DOE Settlement Over Recovery - Electric (11)	107,270	various	945,302	28,271
12	Securitized Regulatory Asset II (12)	-	407	22,079,000	348,004,062
13	Residual Balance	3,793	142	705	3,088
14					
15					
16	(1) U-10755 (10 years, ending 2019)				
17	(2) U-9097 & U-10083				
18	(3) U-12505 (14 years, ending 2015)				
19	(4) U-16191				
20	(5) U-14547				
21	(6) U-14347 & U-14547				
22	(7) U-15805, U-15889, U-17601, & U-17831				
23	(8) U-15986				
24	(9) U-16794 (3 years, ended June 2015)				
25	(10) U-16794 (6 month, ended May 2015)				
26	(11) U-16861 & U-17825				
27	(12) U-17473 (15 years, ending 2029)				
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	118,730,530		329,793,606	2,048,587,337

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Gift of Energy	440,695	-	various	141,985	298,710	
2	CRF II Management Fees	244,953	-	189/930	244,953	-	
3	Fuel Oil - Campbell 3	430,023	13,161,162	143/501	12,898,786	692,399	
4	Sale of Land & Right of Way	325,546	953,588	various	888,889	390,245	
5	ASP Acquisition Cost (1)	-	5,611,261	488/879	719,852	4,891,409	
6	Electric Operating Equipment - Lease	-	701,188	142/415	159,737	541,451	
7							
8							
9	(1) Amort. Period - 3 years						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	1,441,217	20,427,199		15,054,202	6,814,214	

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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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2	Employee Benefits	172,541,687	62,552,406	14,644,666
3	Net Regulatory Assets/Liabilities	0	14,144,110	64,608,147
4	Reserves and Accruals	38,443,649	9,167,314	8,954,958
5	Regulatory Tax Assets/Liabilities - ASC 740	112,638,661	799,583	29,962,761
6	Tax Loss and Credit Carryforwards	12,077,689	1,170,603	1,325,344
7	Other	4,308,754	20,076,334	21,395,459
8	TOTAL Electric (Enter total of lines 2 thru 7)	340,010,440	107,910,350	140,891,335
9	Gas			
10	Employee Benefits	95,928,517	37,730,804	8,662,684
11	Net Regulatory Assets/Liabilities	117,842,144	12,352,141	12,104,982
12	Reserves and Accruals	17,649,727	5,659,081	3,310,973
13	Regulatory Tax Assets/Liabilities - ASC 740	101,331,135	0	13,249,176
14	Tax Loss and Credit Carryforwards	23,996,917	1,382,480	316,066
15	Other	915,769	9,105,171	17,722,608
16	TOTAL Gas (Enter total of lines 10 thru 15)	357,664,209	66,229,677	55,366,489
17				
18	Other (Nonutility)	60,375,722	0	0
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	758,050,371	174,140,027	196,257,824
22	Classification of Total:			
23	Federal Income Tax	718,003,786	173,436,272	194,994,244
24	State Income Tax	40,046,585	703,755	1,263,580
25	Local Income Tax	0	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed other .			
4. In the space provided below, identify by amount							
Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		219	3,946,061	219	3,737,766	124,425,652	2
		190	48,862		0	50,415,175	3
						38,231,293	4
		254	75,141,130	254	35,314,275	101,974,984	5
			0		0	12,232,430	6
			0	190	48,862	5,676,741	7
0	0		79,136,053		39,100,903	332,956,275	8
							9
		219	1,471,108	219	1,350,626	66,739,915	10
						117,594,985	11
						15,301,619	12
		254	34,210,558	254	9,882,619	90,252,372	13
			0		0	22,930,503	14
			0		0	9,533,206	15
0	0		35,681,666		11,233,245	322,352,600	16
							17
5,051,351	5,654,285	219	7,597,840	219	4,860,736	58,241,552	18
							19
5,051,351	5,654,285		122,415,559		55,194,884	713,550,427	20
							22
4,409,585	5,249,712		112,168,052		48,518,367	676,752,200	23
641,766	404,573		10,247,507		6,676,517	36,798,227	24
0	0		0		0	0	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)	Year of Report December 31, 2015
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)			
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in		column (a). 3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)	
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)				
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
N/A	N/A	N/A	N/A	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)	Year of Report December 31, 2015
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	<u>Installment Sales Contracts</u>			
2	Refunded by Pollution Control Revenue Refunding Bond due 2018			
3	Hampton,Port Sheldon, Econ Dev Corp - Due 2000	8-3-12	67,700,000	(1,739,799)
4	Cost of Reissuances	8-3-12		(2,068,741)
5			67,700,000	(3,808,540)
6	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
7	Cost of Reissuances	8-3-12	35,000,000	(2,753,462)
8				
9	<u>Senior Note</u>			
10	Refunded by 6-7/8 due 3/1/18			
11	7.5% FMB due 2001 & 7.5% FMB due 2002	9-18-98	119,338,000	(1,240,892)
12				
13	<u>First Mortgage Bonds</u>			
14	Refunded by 5.5% due 8/15/16			
15	LT bank loan due 3/09, 6.5% Snr Note due 2018, 6.0% Snr Note due 2005	8-12-04	581,000,000	(18,984,137)
16	Refunded by 5.65% due 2020 & 5.65% due 2035			
17	6.25% Senior Notes due 2006	3-24-05	332,500,000	(10,690,959)
18	Refunded by 5.15% due 2017			
19	LT bank loan	1-25-05	60,000,000	(33,952)
20	LT Debt related parties	2-25-05	197,000,000	(4,293,175)
21	Refunded by 5.8% due 2035			
22	LT Debt related parties	1-24-05	180,000,000	(18,938)
23	LT Debt related parties	2-6-06	128,866,000	(6,114,338)
24	Refunded by 3.77% due 2020			
25	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)
26	Refunded by 4.97% due 2040			
27	6.5% Senior IQ notes due 2028	10/15/2010	50,000,000	(6,217,379)
28	Refunded by 2.85% due 2022			
29	5.38% FMB due 2013	5/1/2012	375,000,000	(18,021,342)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)				
4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1,		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
190,152		57,035	133,117	3
545,027		163,519	381,508	4
735,179		220,554	514,625	5
				6
2,112,758		103,906	2,008,852	7
				8
				9
				10
148,664		45,743	102,921	11
				12
				13
				14
570,172		342,103	228,069	15
				16
3,779,499		708,656	3,070,843	17
				18
6,124		2,827	3,297	19
775,388		357,871	417,517	20
				21
13,040		639	12,401	22
4,276,624		206,092	4,070,532	23
				24
6,235,958		1,069,022	5,166,936	25
				26
5,339,244		206,680	5,132,564	27
				28
13,365,829		1,802,134	11,563,695	29
37,358,479	0	5,066,227	32,292,252	

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)	December 31, 2015

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

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 3.19% due 2024			
2	Term Loan Facility due 2013	12-17-12	51,500,000	(1,575)
3	Refunded by 3.39% due 2027			
4	Term Loan Facility due 2013	12-17-12	35,500,000	(1,086)
5	Refunded by 4.31% due 2042			
6	Term Loan Facility due 2013	12-17-12	263,000,000	(8,044)
7	Refunded by 3.95% due 2043			
8	6.0% FMB due 2014 5.0% FMB due 2015	5-13-13	425,000,000	(28,261,988)
9	<u>Letter of Credit Facilities</u>			
10	Replacement secured revolving credit facility set to expire in 2020			
11	Secured revolving credit facility set to expire in 2018	5-27-15		(2,710,028)
12	Replacement secured revolving credit facility set to expire in 2018			
13	Secured revolving credit facility set to expire in 2018	12-20-13		(2,923,128)
14	Replacement secured revolving credit facility set to expire in 2017			
15	Accounts Receivable sales program	11-23-15		(239,718)
16				
17				
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26				
27				
28				
29	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)	Year of Report December 31, 2015	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)				
4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1,		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
1,303		130	1,173	1
				2
				3
936		72	864	4
				5
7,487		267	7,220	6
				7
26,770,385		942,067	25,828,318	8
				9
				10
0	601,543	(1,753,072)	2,354,615	11
				12
2,300,166		2,300,166	0	13
				14
	139,718	11,177	128,541	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
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66,438,756	741,261	6,567,034	60,612,983	29

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)	December 31, 2015

FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)
237B.1	11	f	Reacquired Debt Costs; \$650 million revolving credit facility dated 12/20/13, termination date 12/20/2018 <div style="float: right;">\$ 601,543</div>
237B.1	15	f	Reacquired Debt Costs; Accounts Receivable Sales Program <div style="float: right;">\$ 139,718</div>
237B.1	11	g	Amortization <div style="float: right;">\$ 355,414</div> Unamortized Reacquired Debt costs transferred from \$650 million revolving credit facility termination date 2018 <div style="float: right;">(2,108,486)</div> <div style="float: right;">\$ (1,753,072)</div>
237B.1	13	g	Amortization <div style="float: right;">\$ 191,680</div> Unamortized Reacquired debt costs to \$650 million revolving credit facility set to expire in 2020 <div style="float: right;">2,108,486</div> <div style="float: right;">\$ 2,300,166</div>

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
CAPITAL STOCK (Accounts 201 and 204)				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock			
5	Preferred Stock - \$4.50 Cum **	7,500,000	100.00	110.00
6	Class A Preferred Stock	16,000,000		
7	Preference Stock	40,000,000	1.00	
8	Total Preferred Stock	63,500,000		
9				
10				
11	* Stock held by parent company, CMS			
12	Energy Corporation			
13				
14	** New York Stock Exchange			
15				
16				
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015			
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.		5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.				
OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)	IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
84,108,789	841,087,890					1
84,108,789	841,087,890					2
						3
						4
373,148	37,314,800					5
						6
						7
373,148	37,314,800					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)	Year of Report December 31, 2015
<p align="center">CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)</p>			
<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			
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19			
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27			
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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)	Year of Report December 31, 2015
OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation</p>		<p>of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 208		
2	Donations Received from Stockholders:		
3	Cash Infusions-CMS Energy-Prior to 2015	3,368,198,250	
4	CMS Engineering Stock-Prior to 2015	81,351	
5	Return of Capital-CMS Energy-Prior to 2015	(177,437,762)	
6	Cash Infusion-CMS Energy-January 2015	150,000,000	
7	Subtotal - 208	3,340,841,839	
8			
9			
10	Account 209 - None		
11			
12	Account 210		
13	Gain on Reacquired Capital Stock-Prior to 2015	20,440,268	
14			
15	Account 211		
16	Paid-in-Capital - Prior to 2015	293,744	
17			
18			
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34			
35	TOTAL	3,361,575,851	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of 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.	
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	TOTAL	0	

CAPITAL STOCK EXPENSE (Account 214)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of 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.
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	23,596,832
2	Preferred Stock	121,741
3		
4		
5		
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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)	Year of Report December 31, 2015
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR**

- | | |
|--|---|
| <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend</p> | <p>rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> |
|--|---|

DEBIT (CREDIT)			
Series	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
<u>First Mortgage Bonds issued in 2015</u>			
4.100% FMB due 11-15-45	250,000,000	2,488,297	(250,000,000)
<u>First Mortgage Bonds paid down in 2015</u>			
2.600% FMB due 10-15-15	(50,000,000)	-	50,000,000
TOTAL	200,000,000	2,488,297	(200,000,000)

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)	December 31, 2015

**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR (Continued)**

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.
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.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
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.
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.

DEBIT (CREDIT)

Account 224/242 Other Long-Term Debt	Account 225 Unamortized Premium	Account 226 Unamortized Discount	Account 237 Interest Accrued	Account 189 Unamortized Loss on Reacquired Debt	
		217,500	(1,565,972)		
		-	-		
-	-	217,500	(1,565,972)	-	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221		
2			
3	2.60%, Due 2015	50,000,000	269,584
4	5.50% Series M, Due 2016	350,000,000	2,602,217
5			1,669,500 D
6			8,305,560
7	5.15%, Due 2017	250,000,000	1,974,816
8			1,100,000 D
9			4,332,127
10	3.21%, Due 2017	100,000,000	534,018
11	5.65%, Due 2018	250,000,000	1,965,033
12			957,500 D
13	6.125%, Due 2019	350,000,000	2,566,401
14			245,000 D
15	6.7%, Due 2019	500,000,000	3,546,407
16			240,000 D
17	5.65%, Due 2020	300,000,000	2,666,410
18			1,188,000 D
19			10,690,959
20	3.77%, Due 2020	100,000,000	534,018
21			10,777,951
22	5.30% Due 2022	250,000,000	964,543
23	2.85% Due 2022	375,000,000	2,980,806
24			33,750 D
25			18,021,342
26	3.375%, Due 2023	325,000,000	2,483,839
27			165,750 D
28	3.19% Due 2024	51,500,000	272,297
29			1,575
30	3.125% Due 2024	250,000,000	1,937,968
31			255,000 D
32	3.39% Due 2027	35,500,000	189,307
33			1,086
34	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)	Year of Report December 31, 2015
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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
10/15/2010	10/15/2015	10/15/2010	10/15/2015	0	1,025,556	3
08/17/2004	08/15/2016	08/17/2004	08/15/2016	173,000,000	9,515,000	4
						5
						6
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	7
						8
						9
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	3,210,000	10
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	11
						12
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	13
						14
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	15
						16
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	17
						18
						19
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	20
						21
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	22
05/01/2012	05/15/2022	05/01/2012	05/15/2022	375,000,000	10,687,500	23
						24
						25
08/05/2013	08/15/2023	08/05/2013	08/15/2023	325,000,000	10,968,750	26
						27
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	28
						29
08/18/2014	08/31/2024	08/18/2014	08/31/2024	250,000,000	7,747,396	30
						31
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	32
						33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	5.80%, Due 2035	175,000,000	1,767,675
2			337,750 D
3			6,133,176
4	6.17%, Due 2040	50,000,000	484,846
5	4.97%, Due 2040	50,000,000	269,584
6			6,217,379
7	4.31%, Due 2042	263,000,000	1,369,310
8			8,044
9	3.95%, Due 2043	425,000,000	4,394,180
10			667,250 D
11			28,261,988
12	4.35%, Due 2064	250,000,000	2,500,468
13			2,157,500 D
14	4.10%, Due 2045, Docket No. ES14-35-000, 6/2/14	250,000,000	2,488,287
15			217,500 D
16	Subtotal Account 221 - First Mortgage Bonds	5,000,000,000	140,747,701
17			
18	ACCOUNT 222		
19	None		
20			
21	ACCOUNT 223		
22	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
23			8,335
24	Note Payable - Consumers 2014 Securitization Funding - LLC # 1	124,500,000	2,490 D
25			7,716,198
26	Note Payable - Consumers 2014 Securitization Funding - LLC # 2	139,000,000	2,780 D
27			7,716,198
28	Note Payable - Consumers 2014 Securitization Funding - LLC # 3	114,500,000	3,435 D
29			7,716,199
30			
31	Subtotal Account 223 - Advances from Associated Companies	493,592,000	23,196,164
32			
33	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)	Year of Report December 31, 2015			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discount and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	1
						2
						3
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	4
10/15/2010	10/15/2040	10/15/2010	10/15/2040	50,000,000	2,485,000	5
						6
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	7
						8
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	16,787,500	9
						10
						11
08/18/2014	08/31/2064	08/18/2014	08/31/2064	250,000,000	10,784,375	12
						13
11/06/2015	11/15/2045	11/06/2015	11/15/1945	250,000,000	1,565,972	14
						15
				4,773,000,000	218,101,149	16
						17
						18
						19
						20
						21
11/08/2001	07/20/2015	11/08/2001	07/20/2015	0	1,246,044	22
						23
07/22/2014	11/01/2020	07/22/2014	11/01/2020	66,837,495	1,516,770	24
						25
07/22/2014	11/01/2025	07/22/2014	11/01/2025	139,000,000	4,117,180	26
						27
07/22/2014	05/01/2029	07/22/2014	05/01/2029	114,500,000	4,039,560	28
						29
						30
				320,337,495	10,919,554	31
						32
						33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	Account 224		
2	Other Long-Term Debt		
3	Variable Rate Limited Obligation Refunding Revenue Bonds:		
4			
5			
6	Michigan Strategic Fund Series 2005	35,000,000	2,363,865
7			155,268
8	Michigan Strategic Fund 2008	67,700,000	1,268,184
9			240,171
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	327,700,000	6,054,534
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	5,821,292,000	169,998,399

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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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
						4
						5
08/13/2012	04/01/2035	08/13/2012	04/01/2035	35,000,000	51,310	6
						7
08/03/2012	04/15/2018	08/03/2012	04/15/2018	67,700,000	95,072	8
						9
						10
						11
03/01/1998	03/01/2018	03/01/1998	03/01/2018	180,000,000	12,375,000	12
						13
						14
					504,835	15
						16
				282,700,000	13,026,217	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				5,376,037,495	242,046,920	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) December 31, 2015	Year of Report December 31, 2015										
FOOTNOTE DATA														
Page Number (a)	Number (b)	Column Number (c)	Comments (d)											
256	6, 9, 19, 21	c	Remaining unamortized debt discount and expense on reacquired debt											
256	25, 29, 33	c	Remaining unamortized debt discount and expense on reacquired debt											
256.1	3, 6, 8	c	Remaining unamortized debt discount and expense on reacquired debt											
256.1	11	c	Remaining unamortized debt discount and expense on reacquired debt											
256.2	6, 8	c	Remaining unamortized debt expense on reacquired debt											
256.2	14	c	Gain on Hedge Agreement											
<p>RESPONSE TO INSTRUCTION 12</p> <p>NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$ 345,573,095</td> </tr> <tr> <td>Additions During the Year:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> </tr> <tr> <td> Note payable-Consumers 2014 Securitization Funding-LLC #1</td> <td style="text-align: right;">\$ (25,235,600)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;"><u>\$ 320,337,495</u></td> </tr> </table> <p>RESPONSE TO INSTRUCTION 9</p> <p>When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies</p> <p>RESPONSE TO INSTRUCTION 16</p> <p>The FERC has authorized us to have outstanding at any one time, up to \$800 million of secured and unsecured short-term securities for general corporate purposes. At December 31, 2015, Consumers had entered into short-term borrowing programs allowing it to issue up to \$800 million in short-term securities; \$249 million of securities were outstanding under these programs.</p> <p>The FERC has also authorized us to issue and sell up to \$1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was \$900 million at December 31, 2015.</p> <p>The authorizations were effective July 1, 2014 and terminate June 30, 2016. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.</p>					Balance, Beginning of Year	\$ 345,573,095	Additions During the Year:	0	Retirements During the Year:		Note payable-Consumers 2014 Securitization Funding-LLC #1	\$ (25,235,600)	Balance, End of Year	<u>\$ 320,337,495</u>
Balance, Beginning of Year	\$ 345,573,095													
Additions During the Year:	0													
Retirements During the Year:														
Note payable-Consumers 2014 Securitization Funding-LLC #1	\$ (25,235,600)													
Balance, End of Year	<u>\$ 320,337,495</u>													

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015			
NOTES PAYABLE (Account 231)						
1. Report the particulars indicated concerning notes payable at the end of the year. 2. Give particulars of collateral pledged, if any. 3. Furnish particulars for any formal or informal compensating balance agreements covering opens lines or credit. 4. Any demand 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	U.S. Bank Trust N.A.	Working Capital	12/23/2015	1/6/2016	0.91%	29,989,384
2	U.S. Bank Trust N.A.	Working Capital	12/28/2015	1/13/2016	0.91%	14,993,933
3	U.S. Bank Trust N.A.	Working Capital	12/28/2015	1/15/2016	0.91%	9,995,450
4	U.S. Bank Trust N.A.	Working Capital	12/18/2015	1/11/2016	0.95%	29,981,000
5	U.S. Bank Trust N.A.	Working Capital	12/22/2015	1/11/2016	0.90%	3,998,000
6	U.S. Bank Trust N.A.	Working Capital	12/22/2015	1/15/2016	0.90%	9,994,000
7	U.S. Bank Trust N.A.	Working Capital	12/22/2015	1/13/2016	0.90%	4,997,250
8	U.S. Bank Trust N.A.	Working Capital	12/22/2015	1/13/2016	0.90%	49,972,500
9	U.S. Bank Trust N.A.	Working Capital	12/23/2015	1/14/2016	0.96%	44,973,600
10	U.S. Bank Trust N.A.	Working Capital	12/28/2015	1/4/2016	0.85%	49,991,736
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL					248,886,853

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)							
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.							
*See definition on page 226B							
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	ACCOUNT 233						
2	Notes Payable to Associated Companies						
3	Consumers Funding LLC	34,695,116	69,390,231	34,695,115	-	1,235,491	
4	Consumers 2014 Securitization LLC	25,506,970	26,126,274	25,235,600	24,616,296	9,663,849	
5							
6							
7	TOTAL ACCOUNT 233	60,202,086	95,516,505	59,930,715	24,616,296	10,899,340	
8							
9	ACCOUNT 234						
10	Accounts Payable to Associated Companies						
11	CMS Energy Corporation	2,619,087	-	2,873,260	5,492,347		
12	CMS Enterprises Company	62	62	-	-		
13	CMS Energy Resource Management	-	-	277,920	277,920		
14	Consumers Funding LLC	-	-	-	-		
15	Consumers Campus Holdings LLC	105,195	-	-	105,195		
16	Consumers Receivable Funding II, LLC	76,854	830,521	753,667	-		
17	Consumers 2014 Securitization LLC	-	36,180,916	36,180,916	-		
18	Genesee Power Station LP	5,118,985	14,657,252	14,986,452	5,448,185		
19	Grayling Generating Station LP	16,826	19,084,260	18,980,368	(87,066)		
20	T.E.S. Filer City Station LP	4,239,198	48,314,550	47,949,072	3,873,720		
21							
22	TOTAL ACCOUNT 234	12,176,207	119,067,561	122,001,655	15,110,301		
23							
24							
25	Line 3 - Purpose: Securitization Bond Issuance						
26	Date of issue: 11-08-01						
27	Maturity: 10/20/15, Interest Rates: 5.76%						
28	Line 4 - Purpose: Securitization Bond Issuance						
29	Date of issue: 07-22-2014						
30	Maturity: 05-01-29, Interest Rates: Variable						
31							
32							
33							
34							
35	Column D may reflect activity in the accounts						
36	which includes estimates						
37							
38							
39							
40							
41							
42							
43							
44							
45							
	TOTAL	72,378,293	214,584,066	181,932,370	39,726,597	10,899,340	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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)	594,054,692	
6	Allocation of Net income for the year		
7	Add: Federal income tax expenses		
8			
9	Total pre-tax income	831,666,347	
10			
11	Add: Taxable income not reported on books:	50,946,557	
12			
13			
14			
15	Add: Deductions recorded on books not deducted from return	1,218,399,128	
16			
17			
18			
19	Subtract: Income recorded on books not included in return:	255,466,380	
20			
21			
22			
23	Subtract: Deductions on return not charged against book income:	1,576,853,450	
24			
25			
26	Federal taxable income for the year	268,692,202	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
835,903,007		1	
4,416,518		2	
(247,889,796)		3	
0		4	
		5	
592,429,729	1,624,963	6	
242,581,258	(4,969,603)	7	
		8	
835,010,987	(3,344,640)	9	
		10	
49,355,754	1,590,803	11	
		12	
		13	
		14	
1,208,805,553	9,593,575	15	
		16	
		17	
		18	
245,237,700	10,228,680	19	
		20	
		21	
		22	
1,565,603,507	11,249,943	23	
		24	
		25	
282,331,087	(13,638,885)	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)	December 31, 2015
FOOTNOTE DATA				
Line No.				TOTAL AMOUNT
11	Add: Taxable income not reported on books			
	Change in Accounting Method - 481(a)			5,200,275
	Contributions in Aid of Construction			29,437,220
	Equity Earnings in Subs			1,590,803
	FIN 48 State			702,305
	Reg Asset - Decoupling - NC			16,815
	Reg Liability - Securitization Overcollected - Current			13,814,521
	Reserve Capacity - Deferred Revenue			184,618
				50,946,557
15	Add: Deductions recorded on books not deducted from return			
	Accrued Vacation			163,969
	Accrued Bonus - EICP Incentive			1,872,059
	Accrued Liability - Gas Incidents Fund			12,635
	Accrued SERP			5,465,409
	Accrued SERP - Current			5,000
	ARO Transition/Accretion - Liability			98,477,385
	Bond Premium, Discount-Amortization			7,179,843
	Capitalized Benefits - Pension			44,389,015
	Capitalized OPEB			11,678,670
	CIAC - Capitalized DFIT			246,289
	CIAC Liability - NC			5,025,270
	Deferred Compensation - Noncurrent			1,052,915
	Deferred State Income Taxes			34,005,455
	Depreciation - Book			645,986,595
	Excess Injuries & Damages Insurance Rec-NC			450,000
	Executive Comp over \$1M-Sec 162(M)			1,398,113
	Gas Inventory Adjustment			48,657,413
	Gas Storage Fields - Deferred Expense			3,212,021
	GCR Underrecovery - Interest Income			127,060
	GCR Underrecovery - Principal			27,155,162
	Injuries & Damages - Current			2,214,198
	Injuries & Damages - Environ Remediation			2,299,996
	Injuries & Damages-Environ Remed-Reg Asset			629,569
	Interest During Construction (IDC)			46,333,896
	Lobbying and Political Contributions			3,427,887
	Meals & Entertainment-Nondeductible			979,836
	OPEB - Payments - Contribution Carryover			24,300,000
	OPEB - Reg Asset - NonCurrent			43,319,216
	Pensions - Reg Asset/Liability			55,533,665
	Reg Asset - Clean Coal Plant - Cur			2,100,602
	Reg Asset - Energy Optimization Incentive-Curr			518,491
	Reg Asset - Interim Surcharge - Curr			838,031
	Reg Asset - Major Maintenance - NC			7,966,962
	Reg Asset - Securitization - Property			20,724,930
	Reg Asset - Securitized Costs - Cur			61,361,271
	Reg Liab - AFUDC - Excess FERC Rate			707,789
	Reg Liability - Interim Surcharge			1,372,000
	Reg Liability Financial Transmission Rights			267,665
	Renewable Energy Reserve			6,942,846
				1,218,399,128

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
FOOTNOTE DATA			
Utility	Other	Line No. 11	
5,200,275	0		
29,437,220	0		
0	1,590,803		
702,305	0		
16,815	0		
13,814,521	0		
184,618	0		
49,355,754	1,590,803		
		15	
163,969	0		
1,201,888	670,171		
12,635	0		
0	5,465,409		
0	5,000		
98,477,385	0		
7,172,269	7,574		
44,389,015	0		
11,678,670	0		
246,289	0		
5,025,270	0		
1,052,915	0		
34,158,055	(152,600)		
645,943,521	43,074		
450,000	0		
1,398,113	0		
48,657,413	0		
3,212,021	0		
0	127,060		
27,155,162	0		
2,214,198	0		
2,299,996	0		
629,569	0		
46,333,896	0		
0	3,427,887		
979,836	0		
24,300,000	0		
43,319,216	0		
55,533,665	0		
2,100,602	0		
518,491	0		
838,031	0		
7,966,962	0		
20,724,930	0		
61,361,271	0		
707,789	0		
1,372,000	0		
267,665	0		
6,942,846	0		
1,208,805,553	9,593,575		

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)	December 31, 2015

FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	Accrued OPEB - NonCurrent	95,771,453
	Aetna/Blues Reserve	109,732
	ARO Transition/Accretion - Property	76,025,057
	ASP Customer Costs - Cur	1,630,470
	ASP Customer Costs - NC	3,260,939
	Bad Debt Reserve	10,752,475
	CAP Installment Receivable	3,535,801
	Def'd Revenue - CATV Pole Attach - Liab	115,824
	FIN 45 - Contract Guarantees - MTM	5,003,200
	Financial Transmission Rights - MTM	267,665
	Fly Ash Trust Fund	881,719
	Gain/Loss on CMS Stock	8,730,912
	Intercompany Dividends	932,119
	Interest Income - Tax Exempt - SERP	299,387
	Linepack Adjustment	1,449,596
	MCV Land Rent	18,895
	OPEB - Medicare Subsidy - Tax Exempt	485,993
	Perm Diffs Capital-Meals and Entertainment	398,345
	R&PP Tax-Fiscal Yr Method-Current (Book)	1,242,058
	R&PP Tax-Fiscal Yr Method-NC (Book)	9,258,400
	Reg Asset - Plant Acquisition Costs	2,737,357
	Reg Liability Over Recovery Major Maintenance - Cur	42,205
	Reg Liability - Advanced Renewables	21,957,051
	Reg Liability - Energy Incentive - Cur	506,736
	Reg Liability - Energy Optimization	5,868,182
	Sales & Use Tax Reserve	4,178,000
	Service Programs (ASP/Housecall/Etc)	6,809
		255,466,380
23	Subtract: Deductions on return not charged against book income	
	Accrued Auditing Expense/Outside Services	1,901,204
	Accrued Environmental Remed-Ins Recovery	12,605
	Accrued Involuntary Severance	435,366
	Accrued Payroll Taxes	118,450
	Accrued Pensions (Excluding SERP)	163,527,321
	Accrued Voluntary Severance	181,373
	AFUDC - Debt	4,416,518
	AFUDC - Equity	9,486,425
	ARO Transition/Accretion - Reg Asset	11,934,217
	ARO Transition/Accretion - Reg Liability	10,518,111
	Charitable Contrib-CE Foundation Commit	10,000,000
	Charitable Contrib - Contrib of Stock Book/Tax Diff	58,965
	CIAC Liability - Cur	1,148,880
	Cost of Removal - ADR Property	99,620,184
	Depreciation - Tax	1,136,958,975
	Dividend Exclusion	19,057
	EISP (Executive Incentive Separation Plan)	6,565
	Gain/Loss on Disp of ACRS Property-Tax	26,249,366
	Injuries & Damages	1,638,457
	Injuries&Damages-Environ Remed-Reg Liab	3,780,910
	Injuries & Damages - Excess Recovery - Cur	450,000
	Ludington Settlement	515,000
	Reg Asset - Energy Optimization Incentive-NC	377,245
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - Clean Air - NC	26
	Reg Liab - Residual Balances - Cur	3,088
	Regulatory Contingency A	2,500
	Section 263A/481 Adjustment - Property	58,001,468
	Software-Non-capitalized Current Year Expend	31,204,952
	State Income Tax C/Y RTA	1,163,742
	State/Local Income Tax - Prior Periods	622,884
	State/Local Income Taxes - Cur	79,421
	Supplemental Pay-Special Retirement-Curr	66,000
	Supplemental Pay-Special Retirement-NC	121,947
		1,576,853,450

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
FOOTNOTE DATA			
Utility	Other	Line No. 19	
95,771,453	0		
109,732	0		
76,025,057	0		
1,630,470	0		
3,260,939	0		
10,503,014	249,461		
3,535,801	0		
115,824	0		
5,003,200	0		
267,665	0		
881,719	0		
0	8,730,912		
0	932,119		
0	299,387		
1,449,596	0		
	18,895		
485,993			
398,345			
1,244,752	(2,694)		
9,257,800	600		
2,737,357			
42,205			
21,957,051			
506,736			
5,868,182			
4,178,000			
6,809			
245,237,700	10,228,680		
1,901,204	0	23	
12,605	0		
435,366	0		
118,450	0		
163,527,321	0		
181,373	0		
4,416,518	0		
9,486,425	0		
11,934,217	0		
10,518,111	0		
0	10,000,000		
0	58,965		
1,148,880	0		
99,620,184	0		
1,136,950,796	8,179		
0	19,057		
6,565	0		
26,249,366	0		
1,638,457	0		
3,780,910	0		
450,000	0		
515,000	0		
377,245	0		
2,232,228	0		
26	0		
3,088	0		
2,500	0		
58,001,468	0		
31,204,952	0		
0	1,163,742		
957,291	(334,407)		
(254,986)	334,407		
66,000	0		
121,947	0		
1,565,603,507	11,249,943		

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)	December 31, 2015

Name of Member of the Affiliated Group

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

Consumers Energy Company joins in the filing of a consolidated federal income tax return with CMS Energy and its subsidiaries. Income taxes generally are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement. For 2015, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ 71,244
All other members of the group	\$ (71,510)
CMS Energy Consolidated	<u>\$ (266)</u>

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)			
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>			
Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	(167,992,903)	
3	Unemployment (B)	46,490	
4	FICA (B)	1,905,260	
5	Excise Tax (D)	508	
6			
7	TOTAL FEDERAL	(166,040,645)	0
8			
9	--STATE--		
10	Income (A)	10,569,194	
11	Unemployment (B)	305,597	
12	MI Single Business Tax (A)	0	
13	MPSC Assessment (E)		(3,286,459)
14	Franchise Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	4,178,000	
16			
17	TOTAL STATE	15,052,791	(3,286,459)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	300,638,113	
21	City Income Tax (A)	(425,858)	
22			
23	TOTAL LOCAL	300,212,255	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	149,224,401	(3,286,459)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>					
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
71,221,514	96,955,416	0	184,027		1
318,553	(362,680)	0	2,363		2
54,769,967	(55,437,949)	0	1,237,278		3
155,836	(156,204)	0	140		4
					5
126,465,870	40,998,583	0	1,423,808	0	6
					7
					8
					9
32,019,586	(12,999,851)	0	29,588,929		10
2,389,907	(2,641,398)	0	54,106		11
0	0	0	0		12
12,148,282	(12,264,261)	0		(3,402,438)	13
2,000	(2,000)	0	0		14
(3,853,825)	(324,175)	0	0		15
					16
42,705,950	(28,231,685)	0	29,643,035	(3,402,438)	17
					18
					19
212,890,401	(214,463,846)	28,500,457	327,565,124		20
620,210	(46,474)	0	147,878		21
					22
213,510,611	(214,510,320)	28,500,457	327,713,002	0	23
					24
					25
					26
					27
382,682,431	(201,743,422)	28,500,457	358,779,845	(3,402,438)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2015

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

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

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2	61,241,131	14,128,315	0	(4,125,658)
3	116,294	68,249	0	0
4	19,994,796	11,734,356	0	0
5	0	0	0	0
6				
7	81,352,221	25,930,920	0	(4,125,658)
8				
9				
10	23,721,082	9,454,338	0	(1,155,834)
11	872,480	512,033	0	0
12	0	0	0	0
13	7,992,395	4,155,887	0	0
14	0	0		2,000
15	(2,884,611)	(969,214)	0	0
16				
17	29,701,346	13,153,044	0	(1,153,834)
18				
19				
20	147,812,416	64,782,211		295,772
21	525,711	107,932	0	(13,433)
22				
23	148,338,127	64,890,143	0	282,339
24				
25				
26				
27				
28	259,391,694	103,974,107	0	(4,997,153)

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)	December 31, 2015

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 (j) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.
10. Fill in all columns for all line items.

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
			(22,274)	2
			134,010	3
			23,040,815	4
			155,836	5
				6
			23,308,387	7
				8
				9
			0	10
			1,005,394	11
			0	12
			0	13
			0	14
			0	15
				16
			1,005,394	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	24,313,781	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)	Year of Report December 31, 2015
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FOOTNOTE DATA

Instruction 6. - Adjustments Column (f)

LOCAL (Line 23(f)):

1. Adjustment to reflect increase (decrease) in 2015 estimated property tax over 2014 property tax estimate.	18,000,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.	10,500,457
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.	-
Total (Ties to Line 23(f))	28,500,457
TOTAL ADJUSTMENTS (Ties to Line 28(f))	28,500,457

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

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Actual use taxes paid to the State on purchases were \$9,477,999 for 2015.

Line 28 - Account 236 Reconciliation

MPSC Account 236 ending balance	357,855,660
MPSC Account 247 ending balance	0
MPSC Account 247.1 ending balance	924,185
Page 263, Line 28, Column (g), Total	358,779,845

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(Next page is 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)		Year of Report December 31, 2015	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year (b)	Deferred for Year		Allocation to Current Year's Income		Adjustments (g)
	(a)		Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	4,000,315			411.4	261,610	
4	7%						
5	10%	20,318,938			411.4	1,825,518	
6	30%	1,404,795	411.4	21,479,664	411.4	0	
7							
8	TOTAL	25,724,048		21,479,664		2,087,128	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10	Gas Utility						
11	3%						
12	4%	633,337			411.4	41,526	
13	7%	344,152			411.4	19,116	
14	10%	10,453,839			411.4	535,418	
15							
16	Total Gas	11,431,328		0		596,060	
17							
18	Total Company	37,155,376		21,479,664		2,683,188	
19							
20							
21							
22							
23							
24							
25							
26							
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48							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
3,738,705	38 years		2
			3
18,493,420	38 years		4
22,884,459	34 years		5
			6
			7
45,116,584			8
			9
			10
591,811	38 years		11
325,036	38 years		12
9,918,421	38 years		13
			14
			15
10,835,268			16
			17
55,951,852			18
			19
			20
			21
			22
			23
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			25
			26
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)			
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Purchased Power - Entergy Nuclear Palisades	28,166,229	
2	Purchased Power - MCV	21,192,053	
3	Purchased Power - Other	17,189,544	
4	Employee Incentive Compensation Plan	14,517,023	
5	MGP Site Liability	14,200,000	
6	Healthcare, Life & Other Insurance Accruals	6,887,427	
7	Superfund Site Liability	6,072,876	
8	SERP - Elec and Gas	5,244,688	
9	CARE Pilot Direct Assistance	4,256,556	
10	Accrued Vacation Liability	2,984,692	
11	Supplier Deposits	2,970,785	
12	Low Income Energy Assistance Fund	1,763,570	
13	Retirement Accruals	1,641,919	
14	Ludington Fish Settlement	1,394,000	
15	Accrued Audit Fees	973,677	
16	Hydro and Ludington FERC fees	527,632	
17	Voluntary & Involuntary Separation Plans	474,780	
18	Gift of Energy Advances	432,835	
19	Training Trust	220,830	
20	Other Miscellaneous Liabilities (12 items)	203,330	
21	Hydro Plant Fish Compensation	118,169	
22	Points Plus Liability	10,001	
25	TOTAL	131,442,616	

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	31,074,403
27	Gas	9,776,258
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	40,850,661

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$10,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Envir Clean-Up Manufactured Gas	104,041,810	182/242	10,875,539	7,094,629	100,260,900
2	Budget Plan Liability	23,723,720	142	97,761,915	113,965,000	39,926,805
3	Escrow Accounts	17,316,056	various	4,149,105	6,367,775	19,534,726
4	Renewable Energy Resources	14,601,943	229/449	57,126,788	58,780,581	16,255,736
5	Reserve Capacity Def Rev 2004-2007	5,452,073	456	190,708	375,327	5,636,692
6	Contingency Reserve	9,199,950	930/232	5,002,500	-	4,197,450
7	Interconnection Advances	782,074	143/107	2,630,029	5,821,360	3,973,405
8	Def Revenue - METCO	2,510,225	454	10,040,900	10,040,900	2,510,225
9	Unclaimed Checks-var	1,868,269	various	900,455	924,381	1,892,195
10	Deferred Revenue-Pole Attachments	1,569,511	454	3,153,882	3,172,742	1,588,371
11	FIN 45 Contract Guarantee	815,268	921	3,200	-	812,068
12	Deferred Electric Capacity Revenue	-	447	603,762	1,294,499	690,737
13	Adrian Energy Performance Contingency	488,177	134	1,401	1,533	488,309
14	ANR CE Otisville Agreement	462,500	495/143	1,850,000	1,850,000	462,500
15	Insurance Recovery-MGP	731,375	925	358,750	1,094	373,719
16	Transmission Relocation Advance	385,888	107	137,396	32,563	281,055
17	Intercompany MCV Income	193,677	418	18,895	-	174,782
18	Deferred ASP Revenue-Gas	168,655	488	43,667	36,858	161,846
19	Consumers Energy Foundation Commitment	-	-	-	130,571	130,571
20	Operating Lease Deferred Revenue	-	-	-	113,119	113,119
21	Zeeland Oil Spill Remediation	100,000	-	-	-	100,000
22	Adv Pymt-Pole Attmt-Charter	208,589	various	3,826,356	3,691,672	73,905
23	MI Joint Membership fees	40,233	various	24,200	22,481	38,514
24	Coal Ash Trust Funds	881,718	501	881,755	37	-
25	Deferred Revenue	500,000	242	500,000	-	-
26						
27						
28						
29						
30						
31						
32						
33						
TOTAL		186,041,711		200,081,203	213,717,122	199,677,630

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)			
<p>1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)</p>			
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1	N/A	N/A	N/A
2			
3			
4			
5			
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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)	Year of Report December 31, 2015	
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)		
N/A	N/A	N/A	N/A	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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				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)	Year of Report December 31, 2015
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property. 2. For Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities				
4	Pollution Control Facilities				
5	Other				
6					
7	TOTAL Electric (<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 N/A					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 281) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS					
		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)	Balance at End of Year (k)	Line No.
							1
							2
							3
							4
							5
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NOTES (Continued)

N/A

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	1,537,901,816	186,630,637	30,897,588
3	Electric - State	179,213,901	25,544,641	8,584,055
4	Total Electric	1,717,115,717	212,175,278	39,481,643
5	Gas - Federal	601,532,019	84,262,913	20,126,265
6	Gas - State	61,556,060	7,757,691	4,446,119
7	Total Gas	663,088,079	92,020,604	24,572,384
8	TOTAL (Enter total of lines 4&7)	2,380,203,796	304,195,882	64,054,027
9	Other (Specify)			
10	Non-Utility - Federal	418,651		
11	Non-Utility - State	74,482		
12	Total Non-Utility	493,133		
13				
14	TOTAL Account 282 (Enter total of lines 8 & 12)	2,380,696,929	304,195,882	64,054,027
15	Classification of TOTAL			
16	Federal Income Tax	2,139,852,486	270,893,550	51,023,853
17	State Income Tax	240,844,443	33,302,332	13,030,174
18	Local Income Tax	0	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
					0	1,693,634,865	2
						196,174,487	3
			0			1,889,809,352	4
			0		0	665,668,667	5
						64,867,632	6
						730,536,299	7
0	0		0		0	2,620,345,651	8
							9
3,784	14,297		0		0	408,138	10
503	2,421					72,564	11
4,287	16,718		0		0	480,702	12
							13
4,287	16,718		0		0	2,620,826,353	14
							15
3,784	14,297		0			2,359,711,670	16
503	2,421		0		0	261,114,683	17
0	0		0		0	0	18

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Employee Benefits	275,646,303	15,968,892	31,467,735
3	Net Regulatory Assets/Liabilities	101,129,800	18,265,676	35,205,445
4	Regulatory Tax Assets/Liab - ASC 740	82,023,518	16,055,337	4,388,449
5	Other	38,839,598	32,357,411	27,290,001
6	TOTAL Electric (total of lines 2 thru 5)	497,639,219	82,647,316	98,351,630
7	Gas			
8	Employee Benefits	140,433,718	9,913,327	18,830,103
9	Net Regulatory Assets/Liabilities	48,842,537	7,150,962	9,274,834
10	Gas Inventory	117,685,487	1,108,781	20,113,785
11	Regulatory Tax Assets/Liab - ASC 740	28,431,064	6,185,232	1,742,502
12	Other	17,995,562	15,954,409	12,273,561
13	TOTAL Gas (Total of lines 8 thru 12)	353,388,368	40,312,711	62,234,785
14	Other			
15	Non-Utility	15,296,295	0	0
16	TOTAL (Account 283) (Enter total of lines 6, 13 and 15)	866,323,882	122,960,027	160,586,415
17	Classification of TOTAL			
18	Federal Income Tax	800,608,402	67,901,904	117,798,293
19	State Income Tax	65,715,480	55,058,123	42,788,122
20	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)		Year of Report December 31, 2015	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						260,147,460	2
						84,190,031	3
		182.3	24,090,425	182.3	5,417,041	75,017,022	4
						43,907,008	5
0	0		24,090,425		5,417,041	463,261,521	6
							7
						131,516,942	8
						46,718,665	9
						98,680,483	10
		182.3	9,220,390	182.3	2,205,323	25,858,727	11
						21,676,410	12
0	0		9,220,390		2,205,323	324,451,227	13
							14
57,584	49,668	219	2,980,591	226	640,000	12,963,620	15
57,584	49,668		36,291,406		8,262,364	800,676,368	16
							17
49,508	42,813		11,765,316		2,492,198	741,445,590	18
8,076	6,855		24,526,090		5,770,166	59,230,778	19
0	0		0		0	0	20
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)	Year of Report December 31, 2015
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ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

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

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

NOTES

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
OTHER REGULATORY LIABILITIES					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,433,757	2,141,546	9,781,998
2	FAS 143 ARO Liability	403/411	13,998,235	3,480,125	72,856,788
3	SFAS 109 Regulatory Liability	various	7,304,056	6,467,864	41,122,255
4	Pre 93 Regulatory Tax Liability - Electric (1)	411.1	41,789,927	-	125,369,781
5	Pre 93 Regulatory Tax Liability - Gas (2)	411.1	21,684,412	-	216,844,120
6	Financial Transmission Rights - MTM	175	5,109,813	5,377,478	970,871
7	Energy Optimization (U-15805 & U-15889)	496/449	117,810,652	111,942,470	25,714,776
8	Advanced Renewable Regulatory Liability-Electric	449/456	51,289,377	29,332,326	109,264,624
9	10(d)4 Regulatory Liability	-	-	-	115,961
10	Clean Air Allowance	411.8	221	195	-
11	Lakewinds Cash Grant	549	2,232,228	-	62,688,405
12	EO Incentive - Over Recovery	142	1,262,554	755,818	745,837
13	Securitization - Over Recovery (3)	-	-	13,814,520	13,814,520
14	Major Maintenance Deferred - Over Recovery	142	1,442,097	1,442,097	-
15					
16					
17	(1) U-17449 (5 years, ending 2018)				
18	(2) U-17449 (12 years, ending 2025)				
19	(3) U-12505				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
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37					
38					
39	TOTAL		265,357,329	174,754,439	679,289,936

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 1 sale with	436,355		138,645	
4	original cost greater than \$100,000				
5					
6					
7	UTILITY LAND SALES -- 5 sales with	83,319		437,410	
8	original cost less than \$100,000				
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	519,674		576,055	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20					
21	UTILITY LAND SALES -- 10 sales with				
22	original cost less than \$100,000	13,739			55,257
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	13,739			55,257

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)			
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.			
1	Not applicable.		
2			
3			
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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)	December 31, 2015

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)
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415	
1	Customer Tech	8,041,710
2	Lab & Network Services	1,442,788
3	On-Site Engineering	1,413,297
4	Gas T&S	611,484
5	Joint Trench	386,127
6	Gas Fuel Lines	240,470
7	Forestry Services	234,576
8	Metering Services	124,639
9	Other	380,632
10	Total Rev. from Merchandising, Jobbing & Contract Work	12,875,723
	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
11		
12	Customer Tech	(5,950,352)
13	Lab & Network Services	(1,393,276)
14	On-Site Engineering	(984,958)
15	Joint Trench	(362,078)
16	Gas T&S	(284,605)
17	Forestry Services	(208,290)
18	Gas Fuel Lines	(194,107)
19	Metering Services	(91,557)
20	Other	(376,557)
21		
22	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(9,845,780)
23		
24	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
25	Revenues	975,162
26	Expenses	(183,468)
27	Total Revenues and Expenses Relating to Nonutility Operations	791,694

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)			
Line No.	Item (a)	Amount (b)	
26	NONOPERATING RENTAL INCOME-ACCOUNT 418		
27	MCV		
28	Land Lease	600,000	
29	Amortization	18,895	
30	Total Nonoperating Rental Income	618,895	
31			
32	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1		
33	ES Services Co	(1,590,038)	
34	CMS Engineering	(765)	
35	Total Equity Earnings in Subsidiary Companies	(1,590,803)	
36			
37	INTEREST AND DIVIDEND INCOME-ACCOUNT 419		
38	State of Michigan Use Tax Settlement	6,371,214	
39	SERP Interest-Account 128	3,194,970	
40	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	932,119	
41	Gas Customer Attachment Program Interest Income	830,272	
42	Investments Included in Accounts 123, 124 & 136	178,416	
43	Other Interest Income	129,575	
44	Total Interest and Dividend Income	11,636,566	
45			
46	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	9,486,472	
47			
48	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421		
49	EO Incentive- Electric & Gas	17,707,705	
50	Gain on CMS Stock	8,730,911	
51	Bill Payment Fees	4,301,197	
52	Royalties and Working Interest from Oil & Gas Leases	230,260	
53	AFUDC	(707,789)	
54	Other Gains	563,861	
55	Total Miscellaneous Nonoperating Income	30,826,145	
56			
57	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	576,055	
58	See page 280a for details		
59			
60	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	(55,257)	
61	See page 280b for details		
62			
63	Total Other Income	55,319,710	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2015
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ELECTRIC OPERATING REVENUES (Account 400)			
1. Report below operating revenues for each prescribed account. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.			
Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,829,594,599	1,874,562,573
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	1,430,776,180	1,352,908,614
5	Large (or Industrial)	692,458,471	841,399,144
6	(444) Public Street and Highway Lighting	30,074,950	30,822,469
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	4,279,778	4,316,905
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	3,987,183,978	4,104,009,705
13			
14	(447) Sales for Resale	138,668,342	179,699,243
15	TOTAL Sales of Electricity	4,125,852,320 *	4,283,708,948
16			
17	(Less) (449.1) Provision for Rate Refunds	37,474,112	3,674,831
18	TOTAL Revenue Net of Provision for Refunds	4,088,378,208	4,280,034,117
19	Other Operating Revenues		
20	(450) Forfeited discounts	10,860,494	12,231,667
21	(451) Miscellaneous Service Revenues	4,458,851	4,473,443
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	19,923,165	20,609,951
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	101,910,366	96,259,805
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	137,152,876	133,574,866
31			
32	TOTAL Electric Operating Revenues	4,225,531,084	4,413,608,983

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)	December 31, 2015

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)	
12,494,679	12,593,983	1,577,087	1,574,243	1
				2
				3
11,698,777	10,847,706	215,219	207,023	4
8,605,390	9,614,387	1,453	8,507	5
154,971	158,294	1,577	1,593	6
				7
				8
38,185	39,552			9
				10
				11
32,992,002	33,253,922	1,795,336	1,791,366	12
3,365,436	2,639,320	1	1	13
				14
36,357,438 **	35,893,242	1,795,337	1,791,367	15
				16
				17
36,357,438	35,893,242	1,795,337	1,791,367	18

* Include \$ -33,518,480 unbilled revenues.

** Includes -341,824 MWH relating to unbilled revenues.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	4	b	Certain secondary customers previously included on line 5 are now included on line 4		
300	4	f	Certain secondary customers previously included on line 5 are now included on line 4		
300	5	b	Certain primary customers previously included on line 4 are now included on line 5		
300	5	f	Certain primary customers previously included on line 4 are now included on line 5		
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,642,251 Redundant facility charges: \$1,810,235		
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$44,574,577 Sales & Use Tax Discount: \$599,884 Rate of Return Billed to Others: \$447,489 Purchased Power Admin Fees: \$969,888 Ancillary Service: \$856,948 Substation Maintenance: \$638,707 Alternate Service (extraordinary facilities): \$335,269 NSF: \$463,499 METC Utilization Adjustment: \$1,119,231 Other Hydro Revenues: \$257,903 Authorized Return on Renewable Energy Assets: \$51,289,377		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES					
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	Customer Choice Sales of Electricity				
2	Residential Sales	-	-		
3	Commercial and Industrial Sales				
4	Small (or Commercial)	19,376,129	19,296,631		
5	Large (or Industrial)	25,198,448	27,576,368		
6					
7					
8					
9					
10					
11					
12	TOTAL Customer Choice Sales	44,574,577	46,872,999		
13					
14					
15	TOTAL Sales of Electricity				
16					
17					
18	TOTAL Revenue Net of Provision for Refunds				
19	Other Operating Revenues				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL Other Operating Revenues				
31					
32	TOTAL Electric Operating Revenues				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)					
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 or the Uniform System of Accounts. Explain basis of classification in footnote.)</p> <p>5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For Line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>					
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)		
-	-	-	-	1	
				2	
				3	
1,016,357	1,003,547	897	887	4	
2,921,595	2,975,799	144	173	5	
				6	
				7	
				8	
				9	
				10	
				11	
3,937,952	3,979,346	1,041	1,060	12	
				13	
				14	
				15	
				16	
				17	
				18	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2015
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
302	4	b	Certain secondary customers previously included on line 5 are now included on line 4.
302	5	b	Certain secondary customers previously included on line 4 are now included on line 5.
303	4	d	Certain secondary customers previously included on line 5 are now included on line 4.
303	5	d	Certain secondary customers previously included on line 4 are now included on line 5.
303	4	f	Certain secondary customers previously included on line 5 are now included on line 4.
303	5	f	Certain secondary customers previously included on line 4 are now included on line 5.

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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)	December 31, 2015

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,555,796	1,835,183,970	1,572,868	7,983	0.1462
3	1005 RESIDENTIAL DIRECT LOAD MANGEMENT	11,798	1,696,956	1,475	7,999	0.1438
4	1010 RESIDENTIAL TOD SERV (RT)	55,335	7,276,055	1,936	28,582	0.1315
5	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	10,083	1,264,005	769	13,112	0.1254
6	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	82	8,883	39	2,103	0.1083
7	UNBILLED REVENUE	(138,415)	(15,835,270)			0.1144
8	TOTAL RESIDENTIAL	12,494,679	1,829,594,599	1,577,087	7,923	0.1464
9						
10						
11						
12	COMMERCIAL					
13	1100 GEN SERVICE SECONDARY (GS)	3,268,397	489,984,204	182,745	17,885	0.1499
14	1110 GEN SERVICE SECONDARY (GS)	393,439	54,466,122	5,797	67,869	0.1384
15	1120 GEN SVC DEMAND SECONDARY (GSD)	3,198,485	402,364,884	19,431	164,607	0.1258
16	1130 GEN SVC DEMAND SECONDARY (GSD)	479,898	61,039,402	1,191	402,937	0.1272
17	1140 GEN SVC DEMAND SECONDARY (GSD)	89,333	10,713,966	84	1,063,488	0.1199
18	1150 GEN SVC DEMAND SECONDARY (GSD)	25,282	3,227,443	22	1,149,182	0.1277
19	1200 GEN SERVICE PRIMARY (GP)	846,709	87,496,937	1,130	749,300	0.1033
20	1220 GEN SVC PRIMARY DEMAND (GPD)	3,277,805	310,692,684	1,095	2,993,429	0.0948
21	1280 GPTU PRIMARY PILOT	91,692	8,447,728	39	2,351,077	0.0921
22	1455 OUTDOOR AREA LIGHTING (GML)	12,123	2,315,219	3,251	3,729	0.1910
23	1500 GEN SVC UNMETERED (GU)	86,868	7,781,352	430	202,019	0.0896
24	1715 GEN SVC SECONDARY SELF GEN	284	77,571	1	284,000	0.2731
25	1725 GEN SVC DEMAND SECONDARY SG	1,162	270,788	2	581,000	0.2330
26	1755 GEN SVC PRIMARY DEMAND SG	20,655	1,894,848	1	20,655,000	0.0917
27	UNBILLED REVENUE	(93,355)	(9,996,968)			0.1071
28	TOTAL COMMERCIAL	11,698,777	1,430,776,180	215,219	54,358	0.1223
29						
30						
31						
32	INDUSTRIAL					
33	1210 GEN SERVICE PRIMARY (GP)	716,602	77,500,040	628	1,141,086	0.1081
34	1230 GEN SVC PRIMARY DEMAND (GPD)	5,870,346	506,393,139	658	8,921,498	0.0863
35	1250 GEN SERVICE METAL MELTING PI	311,792	19,638,394	15	20,786,133	0.0630
36	1285 GPTU PRIMARY PILOT	140,422	12,652,425	27	5,200,815	0.0901
37	1039 GEN SERVICE PRIMARY RATE E-1	1,630,803	80,743,749	1	1,630,803,000	0.0495
38	1330 GEN SELF GEN PRIMARY (GSG-2)	28,178	1,436,782	1	28,178,000	0.0510
39	1350 GEN SELF GEN PRIMARY (GSG-2)	14,842	1,520,786	8	1,855,250	0.1025
40	1460 OUTDOOR AREA LIGHTING (GUL)	667	120,392	109	6,119	0.1805
41	1730 GEN SVC SECONDARY SELF GEN	83	10,987	6	13,833	0.1324
42	UNBILLED REVENUE	(108,345)	(7,558,223)			0.0698
43	TOTAL INDUSTRIAL	8,605,390	692,458,471	1,453	5,922,498	0.0805
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54	TOTAL Billed	33,332,851	4,020,634,761	-	-	0.1206
55	Total Unbilled Rev. (See Instr. 6)	(340,849)	(33,450,783)	-	-	0.0981
56	TOTAL	32,992,002	3,987,183,978	-	-	0.1209

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)	December 31, 2015

SALES OF ELECTRICITY BY RATE SCHEDULES (CONTINUED)

- 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 (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	PUBLIC STREET & HIGHWAY					
3	1400 SECONDARY METERED SERVICE	7,660	869,888	351	21,823	0.1136
4	1405 PRIMARY METERED SERVICE	318	22,258	5	63,600	0.0700
5	1410 CUSTOMER OWNED INCANDESCENT	15	(588,846)	308	49	(39.2564)
6	1415 CUSTOMER OWNED MERCURY	176	22,477	8	22,000	0.1277
7	1420 CUSTOMER OWNED HP SODIUM	215	30,218	16	13,438	0.1405
8	1425 CUSTOMER OWNED METAL HAL LUM	39	5,572	1	39,000	0.1429
9	1430 COMPANY OWNED INCANDESCENT	1,176	165,668	16	73,500	0.1409
10	1435 COMPANY OWNED FLUORESCENT	41	5,265	1	41,000	0.1284
11	1440 COMPANY OWNED MERCURY	31,883	6,601,410	263	121,228	0.2071
12	1445 COMPANY OWNED HP SODIUM	79,024	20,387,444	532	148,541	0.2580
13	1450 COMPANY OWNED METAL HALIDE	704	148,562	15	46,933	0.2110
14	1500 SECONDARY UNMETERED SERVICE	11,920	1,068,740	52	229,231	0.0897
15	1600 COMPANY OWNED GU-XL	52	16,653	4	13,000	0.3203
16	1610 COMPANY OWNED GU-XL	2	363	-		0.1815
17	1650 CUSTOMER OWNED GU-XL	62	6,794	4	15,500	0.1096
18	SPECIAL CONTRACT GR	21,987	1,408,175	1	21,987,000	0.0640
19	UNBILLED REVENUE	(303)	(95,691)			0.3158
20	TOTAL STREET LIGHTING	154,971	30,074,950	1,577	98,269	0.1941
21						
22						
23	INTERDEPARTMENTAL SALES					
24	INTERDEPARTMENTAL	38,616	4,244,409			0.1099
25	UNBILLED REVENUE	(431)	35,369			(0.0821)
26	TOTAL INTERDEPARTMENTAL	38,185	4,279,778			0.1121
27						
28						
29						
30						
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32						
33						
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41						
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51						
52						
53						
54	TOTAL Billed	33,332,851	4,020,634,761	-	-	0.1206
55	Total Unbilled Rev. (See Instr. 6)	(340,849)	(33,450,783)	-	-	0.0981
56	TOTAL	32,992,002	3,987,183,978	-	-	0.1209

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2015
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	1	C	<p>ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <p>1000 RESIDENTIAL SERVICE (RS) (43,691,326)</p> <p>1005 RESIDENTIAL DIRECT LOAD MANGEMENT (40,451)</p> <p>1010 RESIDENTIAL TOD SERVICE (RT) (196,006)</p> <p>1020 EXP RESIDENTIAL PLUG-IN (REV-1) (35,319)</p> <p>1030 EXP RESIDENTIAL PLUG-IN (REV-2) (289)</p> <p>1100 GEN SERVICE SECONDARY (GS) (11,636,309)</p> <p>1120 GEN SVC DEMAND SECONDARY (GSD) (11,279,456)</p> <p>1140 GEN SVC DEMAND SECONDARY (GSD) (313,348)</p> <p>1200 GEN SERVICE PRIMARY (GP) (2,535,611)</p> <p>1220 GEN SVC PRIMARY DEMAND (GPD) (12,067,519)</p> <p>1280 GPTU PRIMARY PILOT (322,983)</p> <p>1455 OUTDOOR AREA LIGHTING (GML) (31,259)</p> <p>1500 GEN SVC UNMETERED (GU) (238,222)</p> <p>1715 GEN SVC SECONDARY SELF GEN (782)</p> <p>1725 GEN SVC DEMAND SECONDARY SELF GEN 313</p> <p>1755 GEN SVC PRIMARY DEMAND SELF GEN (15,622)</p> <p>1110 GEN SERVICE SECONDARY (GS) (1,411,672)</p> <p>1130 GEN SVC DEMAND SECONDARY (GSD) (1,699,285)</p> <p>1150 GEN SVC DEMAND SECONDARY (GSD) (89,615)</p> <p>1210 GEN SERVICE PRIMARY (GP) (2,541,273)</p> <p>1230 GEN SVC PRIMARY DEMAND (GPD) (21,071,224)</p> <p>1250 GEN SERVICE METAL MELTING PILOT (1,104,928)</p> <p>1285 GPTU PRIMARY PILOT (503,961)</p> <p>1460 OUTDOOR AREA LIGHTING (GML) (1,711)</p> <p>1730 GEN SVC SECONDARY SELF GEN (335)</p> <p>1400 SECONDARY METERED SERVICE (27,405)</p> <p>1405 PRIMARY METERED SERVICE (1,156)</p> <p>1410 CUSTOMER OWNED INCANDESCENT (38)</p> <p>1415 CUSTOMER OWNED MERCURY (464)</p> <p>1420 CUSTOMER OWNED HP SODIUM (572)</p> <p>1425 COMPANY OWNED METAL HALIDE (101)</p> <p>1430 COMPANY OWNED INCANDESCENT (3,373)</p> <p>1435 COMPANY OWNED FLOURESCENT (110)</p> <p>1440 COMPANY OWNED MERCURY (88,029)</p> <p>1445 COMPANY OWNED HP SODIUM (199,855)</p> <p>1450 COMPANY OWNED METAL HALIDE (1,841)</p> <p>1500 SECONDARY UNMETERED SERVICE (31,232)</p> <p>1600 COMPANY OWNED GU-XL (113)</p> <p>1610 COMPANY OWNED GU-XL (3)</p> <p>1650 CUSTOMER OWNED GU-XL (139)</p> <p>SPECIAL CONTRACT GR (78,478)</p> <p>INTERDEPARTMENTAL (136,436)</p> <p>TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES (111,397,538)</p> <p>PROVISION FOR RATE REFUNDS 1,428,829</p> <p>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE (1,435,068)</p> <p>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES (111,403,777)</p> <p>TOTAL UNBILLED REVENUE (33,518,479)</p> <p>UNBILLED REVENUE - WHOLESALE CUSTOMERS (67,696)</p> <p>UNBILLED REVENUE EXCLUDING WHOLESALE (33,450,783)</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)	Year of Report December 31, 2015	
CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	Secondary					
3	2100 Comm General Service	24,278	1,034,808	117	207,504	0.04
4	2120 Comm General Service Demand	182,108	6,197,644	470	387,464	0.03
5	2140 Comm Gen Serv Demand (100 kw guarantee)	16,403	531,126	18	911,278	0.03
6						
7						
8	2110 Ind General Service	1,842	78,334	7	263,143	0.04
9	2130 Ind General Service Demand	10,070	346,012	16	629,375	0.03
10	2150 Ind General Serv Demand (100 kw guarantee)	1,009	31,526	1	1,009,000	0.03
11						
12	Total Secondary	235,710	8,219,450	629	374,738	0.03
13						
14	Primary					
15	2200 Commercial	33,455	728,598	23	1,454,565	0.02
16	2220-1 Commercial - VLT1	2,900	23,087	1	2,900,000	0.01
17	2220-2 Commercial - VLT2	89,951	792,616	5	17,990,200	0.01
18	2220-3 Commercial - VLT3	650,643	9,733,197	239	2,722,356	0.01
19						
20	2210 Industrial	27,826	587,632	12	2,318,833	0.02
21	2230-1 Industrial - VLT1	1,085,592	5,725,719	12	90,466,000	0.01
22	2230-2 Industrial - VLT2	1,333,166	12,569,474	34	39,210,765	0.01
23	2230-3 Industrial - VLT3	486,837	7,016,445	86	5,660,895	0.01
24						
25						
26	Total Primary	3,710,370	37,176,768	412	9,005,752	0.01
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Total Billed	3,946,080	45,396,218	1,041	3,790,663	0.01
45	Total Unbilled Rev. (See Instr. 6)	(8,128)	(821,641)	-	-	0.10
46	TOTAL	3,937,952	44,574,577	1,041	3,782,855	0.01

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)	December 31, 2015

SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	85		35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	85		21	15
6	INTERSYSTEM SALES					
7	Third Parties					
8	Midwest ISO	OS	2, 9, 10			
9	The Detroit Edison Company	OS	9			
10	PJM	OS				
11	Tenaksa	OS	9			
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
299,636	9,500,400	9,858,521	178,566	19,537,487	2
(975)		(67,696)		(67,696)	3
					4
51,981	898,157	1,729,845		2,628,002	5
					6
					7
2,185,674	2,194,656	89,839,951		92,034,607	8
	603,762	7,406		611,168	9
		91		91	10
		73,970		73,970	11
				0	12
				0	13
				0	14
					15
				0	16
298,661	9,500,400	9,790,825	178,566	19,469,791	17
3,066,775	3,696,575	115,501,976	0	119,198,551	18
3,365,436	13,196,975	125,292,801	178,566	138,668,342	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)	Year of Report December 31, 2015
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Blissfield Renewable	LU				
2	Harvest II Windfarm	LU				
3	Heritage Garden Windfarm I	LU				
4	Heritage Stoney Corners I	LU				
5	Heritage Stoney Corners (Phase 3)	LU				
6	Michigan Wind 2	LU				
7	WM Renewable Pine Tree Acres	LU				
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2015

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
186,704		5,445,637		5,445,637	1
174,045		4,976,363		4,976,363	2
58,816		1,715,663		1,715,663	3
30,746		871,501		871,501	4
21,009		591,889		591,889	5
260,223		7,459,045		7,459,045	6
97,577		2,790,615		2,790,615	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
				0	15
				0	16
298,661	9,500,400	9,790,825	178,566	19,469,791	17
3,066,775	3,696,575	115,501,976	0	119,198,551	18
3,365,436	13,196,975	125,292,801	178,566	138,668,342	19

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326					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	8	a	MISO energy market transactions were recorded on a net hourly basis in 2015.		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	12,689,567	15,540,404	
5	(501) Fuel	430,932,477	471,847,192	
6	(502) Steam Expenses	15,905,070	15,511,787	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	12,000,144	11,774,046	
10	(506) Miscellaneous Steam Power Expenses	14,456,884	13,602,042	
11	(507) Rents			
12	(509) Allowances		196	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	485,984,142	528,275,667	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	8,755,803	8,338,033	
16	(511) Maintenance of Structures	5,548,562	7,229,113	
17	(512) Maintenance of Boiler Plant	40,206,463	43,200,406	
18	(513) Maintenance of Electric Plant	10,554,162	8,790,534	
19	(514) Maintenance of Miscellaneous Steam Plant	1,928,895	1,922,895	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	66,993,885	69,480,981	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	552,978,027	597,756,648	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	856,771	1,320,428	
45	(536) Water for Power	960,095	1,055,048	
46	(537) Hydraulic Expenses	2,423,635	2,608,728	
47	(538) Electric Expenses	2,789,777	2,549,268	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,830,906	1,735,651	
49	(540) Rents		(2,058)	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	8,861,184	9,267,065	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	502,818	475,499	
54	(542) Maintenance of Structures	1,214,360	1,550,848	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,068,528	2,876,482	
56	(544) Maintenance of Electric Plant	3,242,734	2,122,422	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,423,971	1,567,571	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	8,452,411	8,592,822	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	17,313,595	17,859,887	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	774,855	768,705	
63	(547) Fuel	77,398,749	108,957,935	
64	(548) Generation Expenses	465,322	733,344	
65	(549) Miscellaneous Other Power Generation Expenses	6,844,740	4,122,941	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	85,483,666	114,582,925	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	498,971	442,373	
70	(552) Maintenance of Structures	168,825	137,175	
71	(553) Maintenance of Generating and Electric Plant	6,426,473	5,847,814	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	7,094,269	6,427,362	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	92,577,935	121,010,287	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,125,834,463	1,328,844,651	
77	(556) System Control and Load Dispatching	9,999,483	10,505,630	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,135,833,946	1,339,350,281	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,798,703,503	2,075,977,103	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Transmission System			
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	7,890,453	8,604,338	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	1,480,400	1,327,412	
93	(562) Station Expenses			
94	(563) Overhead Lines Expenses			
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	336,735,065	327,581,920	
97	(566) Miscellaneous Transmission Expenses			
98	(567) Rents			
99	TOTAL Operation (Total of Lines 83 thru 98)	346,105,918	337,513,670	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering			
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment			
108	(571) Maintenance of Overhead Lines			
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)			
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	346,105,918	337,513,670	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	6,887,326	6,180,290	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	6,887,326	6,180,290	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	6,887,326	6,180,290	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	24,206,407	21,854,022	
135	(581) Load Dispatching			
136	(582) Station Expenses	2,502,377	3,042,208	
137	(583) Overhead Line Expenses	10,706,914	12,759,419	
138	(584) Underground Line Expenses	3,885,800	3,795,891	
139	(585) Street Lighting and Signal System Expenses	2,365,136	1,826,831	
140	(586) Meter Expenses	5,592,914	7,318,470	
141	(587) Customer Installations Expenses	3,702,395	2,386,495	
142	(588) Miscellaneous Expenses	20,330,039	20,454,584	
143	(589) Rents	1,827,546	1,759,502	
144	TOTAL Operation (Total of Lines 134 thru 143)	75,119,528	75,197,422	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	5,188,182	6,571,243	
147	(591) Maintenance of Structures	450,647	450,397	
148	(592) Maintenance of Station Equipment	11,725,001	10,851,172	
149	(593) Maintenance of Overhead Lines	66,656,116	78,063,098	
150	(594) Maintenance of Underground Lines	4,351,698	4,586,798	
151	(595) Maintenance of Line Transformers	4,821,571	5,309,605	
152	(596) Maintenance of Street Lighting and Signal Systems	556,598	535,928	
153	(597) Maintenance of Meters	2,649,600	2,249,288	
154	(598) Maintenance of Miscellaneous Distribution Plant	(29,863)	(37,068)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	96,369,550	108,580,461	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	171,489,078	183,777,883	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	5,041,902	5,407,688	
160	(902) Meter Reading Expenses	12,205,048	13,000,015	
161	(903) Customer Records and Collection Expenses	33,919,792	33,597,316	
162	(904) Uncollectible Accounts	27,047,514	32,363,786	
163	(905) Miscellaneous Customer Accounts Expenses	48,347	13,069	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	78,262,603	84,381,874	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	206,071	191,220	
168	(908) Customer Assistance Expenses	102,626,622	104,689,906	
169	(909) Informational and Instructional Expenses	385,298	306,902	
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	103,217,991	105,188,028	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	198,863	279,109	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	198,863	279,109	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	38,531,353	33,873,357	
182	(921) Office Supplies and Expenses	16,122,264	17,497,250	
183	(Less) (922) Administrative Expenses Transferred - CR	15,586,896	12,174,201	
184	(923) Outside Services Employed	20,305,678	26,355,824	
185	(924) Property Insurance	6,985,688	7,682,681	
186	(925) Injuries and Damages	10,527,303	13,123,691	
187	(926) Employee Pensions and Benefits	64,743,035	42,276,242	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	436,963	460,945	
190	(Less) (929) Duplicate Charges - CR.			
191	(930.1) General Advertising Expenses			
192	(930.2) Miscellaneous General Expenses	7,275,437	10,839,012	
193	(931) Rents	112,375	168,326	
194	TOTAL Operation (Total of Lines 181 thru 193)	149,453,200	140,103,127	
195	Maintenance			
196	(935) Maintenance of General Plant	4,140,724	4,834,793	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	153,593,924	144,937,920	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,658,459,206	2,938,235,877	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)		10/31/2015
2. Total Regular Full-Time Employees		4954
3. Total Part-Time and Temporary Employees		124
4. Total Employees		5078

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e) Avg. Monthly CP Demand (f)	
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	CITY OF BEAVERTON	LU				
4	COMMONWEALTH IRVING	LU				
5	COMMONWEALTH LABARGE	LU				
6	COMMONWEALTH MIDDLEVILLE	LU				
7	ELK RAPIDS HYDRO 2	LU				
8	FREMONT COMMUNITY DIGESTER	LU				
9	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
10	GRANGER SEYMOUR	LU				
11	GREAT LAKES TISSUE	LU				
12	GREEN MEADOW FARMS	LU				
13	GRENFELL HYDRO	LU				
14	MAHLE ENGINE COMPONENTS	LU				
	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)	Year of Report December 31, 2015
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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)					
2,401				128,122		128,122	1
3,170			61,454	125,860		187,314	2
2,967			91,366	95,967		187,333	3
2,109			66,853	80,081		146,934	4
3,187			131,771	127,242		259,013	5
465			16,814	19,161		35,975	6
2,686			44,759	159,171		203,930	7
(126)			10,781	(5,268)		5,513	8
18,575				969,152		969,152	9
6,466			275,196	256,090		531,286	10
333				10,922		10,922	11
132				3,049		3,049	12
1,556			57,287	61,578		118,865	13
210				4,475		4,475	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)	Year of Report December 31, 2015			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e) Avg. Monthly CP Demand (f)	
1	MICHIANA HYDRO	OS				
2	MICHIGAN STATE UNIVERSITY	LU				
3	NANR LENNON GENERATING	LU				
4	NANR - RATHBUN	OS				
5	SCENIC VIEW DAIRY FENVILLE	LU				
6	SCENIC VIEW DAIRY FREEPORT	LU				
7	STS CASCADE	LU				
8	STS FALLASBURG	LU				
9	STS MORROW	LU				
10	THORNAPPLE	LU				
11	VENICE PARK	OS				
12	WHITE'S BRIDGE	LU				
13	WM RENEWABLE-NORTHERN OAKS	LU				
14	ZEELAND FARM SERVICES 2	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)	Year of Report December 31, 2015
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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)					
241			12,130	9,568		21,698	1
3,365				101,120		101,120	2
12,125			208,875	775,706		984,581	3
10,925				582,808		582,808	4
2,627			132,048	59,679		191,727	5
4,203			149,197	291,453		440,650	6
7,284			283,376	236,000		519,376	7
4,336			122,679	140,417		263,096	8
4,449			161,717	144,149		305,866	9
5,432			166,695	176,046		342,741	10
14,319				765,443		765,443	11
3,241			111,602	127,095		238,697	12
11,895			205,745	622,054		827,799	13
11,551			208,875	875,330		1,084,205	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)	Year of Report December 31, 2015
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PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	ADA COGENERATION	LU				
2	ADRIAN ENERGY	LU				
3	BLISSFIELD RENEWABLE	LU				
4	BOYCE HYDRO	LU				
5	CADILLAC RENEWABLE	LU				
6	ENTERGY - PALISADES	LU				
7	FILER CITY	LU				
8	C&C ENERGY LLC (C&C ELECTRIC 1)	LU				
9	GENESSE POWER STATION	LU				
10	GRANGER - BYRON CENTER	LU				
11	GRANGER - GRAND BLANC	LU				
12	GRANGER - OTTAWA	LU				
13	GRANGER - PINCONNING	LU				
14	GRAYLING	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)	Year of Report December 31, 2015
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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)					
166,661			10,000,847	6,785,484		16,786,331	1
19,163			859,907	726,660		1,586,567	2
186,704			2,294,618	13,902,019		16,196,637	3
28,448			663,278	1,238,911		1,902,189	4
129,538			12,321,205	5,684,350	1,539,502	19,545,057	5
6,909,654			308,878,059	43,296,794		352,174,853	6
506,419			25,643,436	19,025,589	3,994,178	48,663,203	7
14,351			620,274	544,267		1,164,541	8
71,068			9,966,861	3,361,726	2,049,874	15,378,461	9
28,297			1,191,188	1,072,783		2,263,971	10
22,544			1,000,531	853,099		1,853,630	11
29,883			1,321,274	1,130,751		2,452,025	12
16,873			744,075	637,745		1,381,820	13
114,791			12,895,967	5,267,169	1,005,947	19,169,083	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)	Year of Report December 31, 2015			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SE - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	HARVEST II WINDFARM	LU				
2	HERITAGE GARDEN WINDFARM I	LU				
3	HERITAGE STONEY CORNERS I	LU				
4	HERITAGE STONEY CORNERS (PHASE 3)	LU				
5	HILLMAN LIMITED	LU				
6	KENT COMPANY	LU				
7	MICHIGAN POWER LIMITED	LU				
8	MICHIGAN WIND 1, LLC	OS				
9	MICHIGAN WIND 2	LU				
10	NORTH AMERICAN RESOURCES	LU				
11	VIKING - LINCOLN	LU				
12	VIKING - MCBAIN	LU				
13	WM RENEWABLE	LU				
14	WM RENEWABLE PINE TREE ACRES	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)	Year of Report December 31, 2015
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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)					
174,045			92,256	12,962,721		13,054,977	1
58,816			492,174	4,354,782		4,846,956	2
30,745			369,265	1,895,452		2,264,717	3
21,009			240,568	1,439,723		1,680,291	4
132,957			4,910,040	5,035,203	1,033,453	10,978,696	5
100,239			5,054,896	3,768,558		8,823,454	6
1,038,632			40,754,331	39,213,359		79,967,690	7
169,181				8,883,338		8,883,338	8
260,223			2,645,792	19,418,308		22,064,100	9
13,594			611,462	514,850		1,126,312	10
143,938			5,901,986	5,445,441	836,271	12,183,698	11
145,074			5,934,944	5,489,411	1,171,226	12,595,581	12
12,313			521,019	465,232		986,251	13
97,577			1,820,581	6,279,447		8,100,028	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)	Year of Report December 31, 2015	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e) Avg. Monthly CP Demand (f)	
1	MIDLAND COGENERATION	LU				
2	MISO	OS				
3	RPS COSTS	OS				
4	RENEWABLES	OS				
5	EXPERIMENTAL ADVANCED RENEWABLE PROGRAM	OS				
6	DTE ENERGY	OS				
7	DYNEGY	OS				
8	CMS ENERGY RESOURCE MANAGEMENT	OS				
9	TENASKA	OS				
10	GREAT RIVER	OS				
11	MCV-ZRC	OS				
12	PEAK LOAD MANAGEMENT COSTS	OS				
13	ZRC BROKERAGE FEES	OS				
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)	Year of Report December 31, 2015
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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 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)					
3,095,680			109,487,623	173,006,869		282,494,492	1
4,341,544			2,339,002	120,492,687		122,831,689	2
					(3,522,252)	(3,522,252)	3
				16,757,733		16,757,733	4
4,766				357,296		357,296	5
			446,430			446,430	6
			1,482,065			1,482,065	7
			406,249			406,249	8
			3,091,819			3,091,819	9
			1,053,520			1,053,520	10
			2,821,175			2,821,175	11
			44,700			44,700	12
			33,400			33,400	13
18,224,851			581,476,037	536,250,227	8,108,199	1,125,834,463	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)	Year of Report December 31, 2015
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	1	a	Bay Windpower in under the Green Power (energy only) contract.		
326	9	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.		
326.1	4	a	NANR-Rathbun is under the Green Power (energy only) contract.		
326.1	11	a	Venice Park is under the Green Power (energy only) contract.		
326.2	7, 9, 14	a	An affiliated company has an ownership interest in this company.		
327.2	5, 7, 9, 14	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	8	a	Michigan Wind 1 is under the green power contract.		
327.3	5, 11, 12	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.4	2	a	MISO Energy Market transactions were recorded on a net hourly basis in 2015.		
327.4	3	I	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain</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>LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>		
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1				
2	N/A			
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)	Year of Report December 31, 2015			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>				<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>		
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
						1
N/A						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)	Year of Report December 31, 2015
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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
N/A				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)	Year of Report December 31, 2015		
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	38,184,628	4,279,778	11.2
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)			
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account		represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455. 4. Designate is lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,413
18	Frontier North Telephone Company	Poles	2,107,013
19	Century Telephone Company	Poles	75,674
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,141,899
21	Other Miscellaneous Pole Rentals:		
22	17 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	99,801
24	Other Telecommunication Customers	Towers	1,308,420
25	Miscellaneous Rentals, Including Utility		
26	Property Leased to Various Parties		
27	Throughout the Company's Service Area	Various	1,570,045
28	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
29			
30	Total Account 454		19,923,165
31			
32	ACCOUNT 455 - None		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2015	Year of Report December 31, 2015
SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.	
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	TOTAL			0

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	MISCELLANEOUS SERVICE REVENUE-ACCOUNT 451	
12	Fees for reconnecting service previously disconnected and charges for	
13	installing and removing temporary services.	2,642,251
14	Redundant facility charges	1,810,235
15	Miscellaneous Service Revenue	6,365
16	ACCOUNT 451 TOTAL	4,458,851
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Authorized Return on Renewable Energy Assets	51,289,377
20	Retail Open Access	44,574,577
21	METC Utilization Adjustment	1,119,231
22	Purchase Power Admin Fees	969,888
23	Ancillary Service	856,948
24	Sub Station Maintenance Rev-Non Consumers Equipment	638,707
25	Sales and Use Tax Discount	599,884
26	NSF	463,499
27	Rate Of Return Billed To Others	447,489
28	Alternate Service (extraordinary facilities):	335,269
29	Other Hydro Revenues	257,903
30	Other Electric Revenue	357,594
31	ACCOUNT 456 TOTAL	101,910,366
32		
33	TOTAL	106,369,217

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other</p>				<p>charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			
Line No.	Name of Company or Public Authority	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
	[Footnote Affiliations]	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Cost of Transmission (\$)
	(a)	(b)	(c)	(c)	(d)	(e)	(f)
1	Mich Elec Tran Co	FNS		24,000			24,000
2	MISO			336,711,065			336,711,065
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			336,735,065			336,735,065

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2015
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
332	2	a	Midcontinent 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)	Year of Report December 31, 2015
LEASE RENTALS CHARGED			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
MassMutual Asset Finance, LLC Wells Fargo Equipment Finance, Inc. Frontier North, Inc. AT&T Banc of America Leasing & Capital, LLC The Huntington National Bank PNC Equipment Finance, LLC Rhode Island & Associates RBS Finance Fifth Third Equipment Finance Company City of Jackson	Vehicles (Note 1) Vehicles (Note 1) Joint Pole Rentals Joint Pole Rentals Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Office Space - Washington DC Vehicles (Note 1) Vehicles (Note 1) Parking Structure		

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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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)	(k)
	(Note 2)	1,408,161				(Note 3)	
	(Note 2)	2,120,081				(Note 3)	
		808,983				589	
		979,949				589	
	(Note 2)	1,861,710				(Note 3)	
	(Note 2)	283,752				(Note 3)	
	(Note 2)	1,272,253				(Note 3)	
		144,065				(Note 3)	
	(Note 2)	742,110				(Note 3)	
	(Note 2)	147,944				(Note 3)	
		26,659				(Note 3)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Phyleo Realty Co	Storage Area - Jackson		
Derek R. Lone	Storage - Benzonia		
Commonwealth Commerce Group, Inc.	Office Space - Jackson		
Jack Stover	South Monroe Service Center		
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office		
Dixie Development, LLC	Office Space - Birch Run		
Oakland Pointe Partners, LLC	Office Space - Pontiac DPO (Note 5)		
Theresa A. Lynn Trust, UAD 09/14/89	Office Trailer - Wixom EIRP Site		
SA Challenger, Inc.	Office Space (Note 5)		
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
Fuel Supply Trust (FSTX)	Railroad Cars (Note 4)	2015 (P)	
First Union Rail Corporation	Railroad Cars (Note 4)	2017 (R)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Sovereign Bank	Railroad Cars (Note 4)	2022 (P)	
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 (P)	
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)	
Banc of America	Railroad Cars (Note 4)	2018 (P)	
The CIT Group/Equipment Financing, Inc.	Railroad Cars (Note 4)	2015 (R)	
Adler Funding LLC	Railroad Cars (Note 4)	2015 (R)	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		265,174				(Note 3)	
		62,660				(Note 3)	
		214,162				(Note 3)	
		65,474				(Note 3)	
		43,268				(Note 3)	
		53,719				(Note 3)	
		20,787				(Note 3)	
		28,809				(Note 3)	
		17,593				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)							
37,545,319 (O)	O&M T I	3,943,893		82,489,387		151	0
27,399,141 (O)	O&M T I	1,109,700		18,514,781		151	1,403,700
8,753,420 (O)	O&M T I	728,401		8,058,517		151	4,370,407
8,218,860 (O)	O&M T I	708,067		7,813,616		151	4,248,400
8,152,040 (O)	O&M T I	702,310		7,728,139		151	4,213,860
18,404,337 (O)	O&M T I	1,559,258		15,898,969		151	9,875,300
18,404,337 (O)	O&M T I	1,548,471		15,438,224		151	9,806,985
17,555,985 (O)	O&M T I	1,888,793		12,451,523		151	14,480,745
35,469,060 (O)	O&M T I	3,988,888		24,212,576		151	9,972,219
1,392,000 (O)	O&M T I	154,175		648,698		151	0
16,200,000 (O)	O&M T I	729,000		1,169,304		151	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)	December 31, 2015

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.
- (5) The amount shown reflects only the payment amount allocated as an Electric Expense. Although the Electric portion is less than \$25,000, the total annual payments for this lease is greater than \$25,000.

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)	Year of Report December 31, 2015
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,537,322		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses <i>(List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6				
7	MEDIA RELATIONS & COMMUNICATIONS	766,147		
8				
9	EMPLOYEE RELOCATION EXPENSES	464,981		
10				
11	VACATION LIABILITY			
12	To Accrue (Reduce) Vacation Earned	104,871		
13				
14	BOARD OF DIRECTOR FEES	1,253,472		
15				
16	CONTINGENCY RESERVE	(3,300,000)		
17				
18				
19				
20	OTHER			
21	Various Banks-Service Charges	2,977,915		
22	Customer Insight & Quality	1,705,334		
23	Customer Value Initiative	1,177,733		
24	Communications	715,386		
25	Research & Development	85,794		
26	Audio Visual	61,010		
27	Software Licensing	29,144		
28	Publishing Systems	25,926		
29	Obsolete Inventory Write-off	12,832		
30	Billing Credits	(158,782)		
31	Lobbying Credits	(184,278)		
32	Miscellaneous under \$5,000	630		
33	Total	6,448,644		
34				
35				
36				
37				
38				
39	TOTAL	7,275,437		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
<p align="center">DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)</p>					
<p>1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.</p>					
<p align="center">A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES</p>					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		881,386	5,881,628	6,763,014
2	Steam Production Plant	121,291,145			121,291,145
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant-Commissioning				0
4	Hydraulic Prod Plant-Conventional	16,402,485			16,402,485
5	Hydraulic Prod Plant-Pumped Storage	7,292,238			7,292,238
6	Other Production Plant	32,469,539			32,469,539
7	Transmission Plant				0
8	Distribution Plant	200,243,969			200,243,969
9	General Plant	12,938,575			12,938,575
10	Common Plant-Electric	21,778,106	307,077	43,776,271	65,861,454
11	TOTAL	412,416,057	1,188,463	49,657,899	463,262,419
<p align="center">B. BASIS FOR AMORTIZATION CHARGES</p>					
<p>1. Amortization of Limited Term Plant is based on the lives of the original building leases.</p> <p>2. Amortization of Intangible Plant is based on the estimated life of the intangible plant.</p> <p>3. Common Plant Depreciation and Amortization Expenses:</p>					
		Account 403	Account 404	Account 405	Total
A.	Allocation of Common Depreciation & Amortization Expenses	21,778,106	307,077	43,776,271	65,861,454
B.	Allocation of Electric Depreciation Expense	-	-		-
	Total	21,778,106	307,077	43,776,271	65,861,454

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)		December 31, 2015	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)								
C. Factors Used in Estimating Depreciation and Decommissioning Charges								
Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s)	Mortality Curve Type	Average Remaining Life	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
12	Steam							
13	310.2	808			2.14			
14	311.0	410,506	90.00	(17.00)	2.73	R2.5		
15	312.0	2,284,046	60.00	(21.00)	4.00	R1.5		
16	314.0	321,304	58.00	(20.00)	4.02	R0.5		
17	315.0	118,421	63.00	(18.00)	3.49	L1.5		
18	316.0 & 316.1	33,803	40.00	(18.00)	4.98	L0		
19								
20	Total	3,168,888						
21								
22	Hydro							
23	330.3	41			3.42			
24	331.0 & 331.3	10,308	125.00	(117.00)	7.66	R1.5		
25	332.0 & 332.1	57,021	95.00	(433.00)	18.60	L5		
26	333.0	13,056	80.00	(411.00)	23.80	R3		
27	334.0	7,031	60.00	(299.00)	17.26	R1.5		
28	335.0	4,390	40.00	(267.00)	15.29	L0		
29	336.0	64		(475.00)	21.06			
30								
31	Total	91,911						
32								
33	Ludington Pumped Storage							
34	331.0 & 331.3	29,724	67.00	(103.00)	3.33			
35	332.0	97,904	75.00	(106.00)	3.04			
36	333.0	66,445	57.00	(97.00)	3.75			
37	334.0	12,817	56.00	(59.00)	3.13			
38	335.0	8,345	38.00	(62.00)	4.62			
39	336.0	1,545	76.00	(114.00)	3.09			
40								
41	Total	216,780						
42								
43	Other							
44	340.2	37			13.13			
45	341.0	44,000		(4.00)	1.84			
46	342.0	8,652	55.00	(4.00)	1.96	L5		
47	344.0	470,556	50.00	(4.00)	0.42	R3		
48	345.0	61,649	60.00	(4.00)	0.39	R1.5		
49	346.0	6,139	23.00	(3.00)	0.96	R3		
50								
51	Total	591,033						
52								
53								
54								
55								
56								
57								
58								

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)	December 31, 2015

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
59	Zeeland Other Production						
60	341.0	27,137		(1.00)	4.11		
61	342.0	5,251	60.00	(1.00)	4.52	L2	
62	344.0	290,972	60.00	(2.00)	4.11	L4	
63	345.0	37,774	60.00	(2.00)	4.28	R1.5	
64	346.0	3,585	22.00	(3.00)	4.59	R3	
65							
66	Total	364,719					
67							
68	Jackson Other Production						
69	341.0	1,010		(1.00)	4.70		
70	342.0	154	60.00	(1.00)	4.75	L2	
71	344.0	10,147	60.00	(2.00)	4.81	L4	
72	345.0	1,196	60.00	(2.00)	4.90	R1.5	
73	346.0	116	22.00	(3.00)	5.65	R3	
74							
75	Total	12,623					
76							
77	Wind Other Production						
78	340.4	14,044			1.33		
79	341.1	17,803	75.00	(59.00)	2.11		
80	344.1	398,842	27.00	(3.00)	3.86		
81	345.1	17,981	75.00	(1.00)	1.34		
82	346.1	3,632	75.00	(1.00)	1.34		
83							
84	Total	452,302					
85							
86	Distribution Prod						
87	361.2	2,803	62.00	(10.00)	1.93	R4	
88	362.2	41,163	50.00	(25.00)	2.87	R1.5	
89							
90	Total	43,966					
91							
92	Distribution - HV						
93	360.4	59,810	75.00	0.00	1.38	R3	
94	361.1	19,017	62.00	(10.00)	1.93	R4	
95	362.1	319,231	50.00	(25.00)	2.87	R1.5	
96	364.1	3,203	75.00	(90.00)	2.84	R2	
97	364.2	174	75.00	0.00	1.46	R2	
98	364.3	239,291	65.00	(65.00)	2.60	R2	
99	364.4	15,761	65.00	0.00	1.58	R2	
100	365.2	155,843	65.00	(40.00)	2.22	R0.5	
101	366.1	942	55.00	(10.00)	2.09	S3	
102	367.1	10,748	46.00	(25.00)	3.55	R3	
103	367.2	(2)	55.00	0.00	2.01	S3	
104							
105	Total	824,018					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
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	Distribution						
107	360.2	22,457	65.00	0.00	1.56	R3	
108	361.0	48,620	60.00	(30.00)	2.19	R2	
109	362.0	678,314	50.00	(15.00)	2.60	R0.5	
110	364.0	1,182,793	52.00	(132.00)	4.49	R3	
111	365.0	1,170,172	60.00	(30.00)	2.32	R1.5	
112	366.0	109,459	60.00	(40.00)	2.46	R2.5	
113	367.0	514,898	62.00	(38.00)	2.42	R2	
114	368.0	822,658	44.00	(25.00)	2.73	R2	
115	369.1	204,073	50.00	(50.00)	2.90	R1	
116	369.2	453,869	45.00	(60.00)	3.44	R3	
117	370.0	248,207	29.00	(25.00)	3.92	L0	
118	370.1	124,002	20.00	(15.00)	4.02	R2	
119	371.0	7,905	25.00	0.00	4.14	R0.5	
120	373.0	110,371	35.00	(30.00)	4.35	R0.5	
121							
122	Total	5,697,798					
123							
124	General						
125	389.2	282	50.00	0.00	0.94	S4	
126	390.0	99,066	50.00	(25.00)	1.36	R1.5	
127	391.0 & 391.1	5,294	17.00	0.00	5.88	SQ	
128	391.2 & 391.3	33,627	5.00	5.00	19.00	SQ	
129	393.0 & 393.1	105	22.00	1.00	4.50	SQ	
130	394.0 & 394.1	7,373	15.00	0.00	6.67	SQ	
131	395.0 & 395.1	1,284	17.00	0.00	5.88	SQ	
132	396.0	3,594	18.00	15.00	2.09	L2.5	
133	397.0 & 397.1	18,165	20.00	0.00	5.00	SQ	
134	398.0 & 398.1	855	14.00	0.00	7.14	SQ	
135							
136	Total	169,645					
137							
138	Grand Total	11,633,683					
139							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015). Depreciation rates in column (e) reflect the average annual rate for 2015.
337	33	A	Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-16055 (effective November 10, 2011).
337.1	68	A	Jackson Other Production depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015). Depreciable plant base in column (b) reflects average plant balance for the year based on plant in service date of December 1, 2015.

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)--Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	119,412
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4		
5	426.1 - Donations	
6		
7	PeopleCare	1,500,000
8	Community, Civic & Cultural Development	697,843
9	Social Welfare	136,459
10	CE Foundation	130,571
11	Education	127,850
12	Environmental	39,500
13	Health Care	37,100
14	Other Donations	110,537
15	Total - 426.1	2,779,860
16		
17	426.3 - Penalties and Other Deductions	
18		
19		
20		
21		
22	Utility Outage Credits	26,826
23	Total - 426.3	26,826
24		
25	426.4 - Expenditures of Civic & Political Activities	
26		
27	Governmental Affairs Activity	6,789,142
28	Citizens to Energize Michigan's Economy Contributions	1,513,750
29	Total 426.4	8,302,892
30		
31	426.5 - Other Deductions	
32		
33	Compensation Expense-Restricted Stock	19,107,020
34	Compensation Expense-EICP	14,256,129
35	Compensation Expense-SERP	10,455,293
36	Customer Value Initiative	1,963,536
37	Compensation Expense-DSSP	1,096,514
38	Corporate Giving	729,252
39	Compensation & Benefit Billing Credits	(292,252)
40	Other Deductions (minor items under 5% of account balance)	425,850
41	Total 426.5	47,741,342

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
<p align="center">PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</p>			
<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	430 - Interest on Debt to Associated Companies		
43			
44	Consumers 2014 Securitization LLC	9,663,850	
45	Consumers funding LLC	1,235,491	
46	Other Related Party Interest Expense-various rates	20,213	
47	430 Total	10,919,554	
48			
49			
50			
51			
52	431 - Other Interest Expense		
53			
54	Non-Utility Generator PPA Interest	1,507,237	
55	GCR Over/Under Recovery Interest	1,458,450	
56	Security Deposit Interest	1,132,290	
57	Letter of Credit Fee	1,010,796	
58	PSCR Over/Under Recovery Interest	765,329	
59	Special Retirement Supplement Interest	543,672	
60	Advanced Renewable Interest-various rates	420,454	
61	Short-term Debt Interest	331,686	
62	Department of Energy Interest	311,088	
63	Energy Optimization Interest-various rates	152,698	
64	Reserve for Refund Interest	96,659	
65	Green Generation	64,509	
66	GCC Supplier Deposit Interest	11,067	
67	Various Escrows	9,937	
68	State of MI Use Tax Settlement Interest	(11,822,612)	
69	Miscellaneous Interest Charges	129,760	
70	431 Total	(3,876,980)	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
<p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)</p>			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in 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	Governmental Affairs Activity	6,789,142	
2	Citizens to Energize Michigan's Economy Contributions	1,513,750	
3			
4	Total Account 426.4	8,302,892	
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)	Year of Report December 31, 2015
EXTRAORDINARY ITEMS (Accounts 434 and 435)				
<p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions. on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5% 3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p>				
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)	
1	Extraordinary Income (Account 434):			
2				
3	N/A			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Extraordinary Income	0	0	
20	Extraordinary Income (Account 435):			
21				
22	N/A			
23				
24				
25				
26				
27				
28				
29				
30				
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32				
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37				
38				
39	Total Extraordinary Income	0	0	
40	Net Extraordinary Items	0	0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or			cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		244,627	244,627	
3					
4	Minor Items		6,548	6,548	
5					
6	Professional Services		1,693	1,693	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	480,849		480,849	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Professional Services		2,340	2,340	
17					
18	Minor Items		2,319	2,319	
19					
20					
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43					
44	TOTAL	480,849	257,527	738,376	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)		Year of Report December 31, 2015	
REGULATORY COMMISSION EXPENSES (Continued)								
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				during year which were charged currently to income, plant, or other accounts.				
4. List in column (f), (g), and (h) expenses incurred				5. Minor items (less than \$25,000) may be grouped.				
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year		
Department	Account No.	Amount						
(f)	(g)	(h)	(i)	(j)	(k)	(l)		
Electric	928	180,765					1	
Gas	928	63,862					2	
Electric	928	4,968					3	
Gas	928	1,580					4	
Electric	928	1,519					5	
Gas	928	174					6	
							7	
							8	
							9	
							10	
							11	
							12	
Electric	928	245,233					13	
Gas	928	235,616					14	
							15	
Electric	928	2,159					16	
Gas	928	181					17	
Electric	928	2,319					18	
							19	
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		738,376	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)	Year of Report December 31, 2015
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projection. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (<i>Classify and include items in excess of \$5,000.</i>)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>			
Line No.	Classification (a)	Description (b)	
1			
2			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<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 & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.) Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.</p> <p>4. Show in column (e) the account number charged</p> <p>with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i>, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures</i>, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
DISTRIBUTION OF SALARIES AND WAGES				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	ELECTRIC			
2	Operation			
3	Production	71,861,677		
4	Transmission			
5	Distribution	88,062,173		
6	Customer Accounts	29,116,261		
7	Customer Service and Informational	4,342,882		
8	Sales	1,564		
9	Administrative and General	43,093,888		
10	TOTAL Operation (<i>Enter Total of lines 3 thru 9</i>)	236,478,445		
11	Maintenance			
12	Production	30,489,880		
13	Transmission			
14	Distribution	25,087,595		
15	Administrative and General	2,190,068		
16	TOTAL Maint. (<i>Total of lines 12 thru 15</i>)	57,767,543		
17	Total Operation and Maintenance			
18	Production (<i>Enter Total of lines 3 and 12</i>)	102,351,557		
19	Transmission (<i>Enter Total of lines 4 and 13</i>)	0		
20	Distribution (<i>Enter Total of lines 5 and 14</i>)	113,149,768		
21	Customer Accounts (<i>Transcribe from line 6</i>)	29,116,261		
22	Customer Svc. And Informational (<i>Transcribe from line 7</i>)	4,342,882		
23	Sales (<i>Transcribe from line 8</i>)	1,564		
24	Administrative and General (<i>Enter Total of lines 9 & 15</i>)	45,283,956		
25	TOTAL Oper. And Maint. (<i>Total of lines 18 thru 24</i>)	294,245,988	(65,739,859)	228,506,129
26	GAS			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing	5,044,328		
32	Transmission	9,472,109		
33	Distribution	81,276,505		
34	Customer Accounts	27,721,288		
35	Customer Service and Informational	2,018,806		
36	Sales	1,503		
37	Administrative and General	22,268,429		
38	TOTAL Operation (<i>Enter Total of lines 28 thru 37</i>)	147,802,968		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
GAS (Continued)				
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	5,087,885		
44	Transmission	3,244,019		
45	Distribution	12,432,165		
46	Administrative and General	1,339,203		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	22,103,272		
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)	10,132,213		
53	Transmission (Lines 32 and 44)	12,716,128		
54	Distribution (Lines 33 and 45)	93,708,670		
55	Customer Accounts (Line 34)	27,721,288		
56	Customer Service and Informational (Line 35)	2,018,806		
57	Sales (Line 36)	1,503		
58	Administrative and General (Lines 37 and 46)	23,607,632		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	169,906,240	(22,264,306)	147,641,934
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	464,152,228	(88,004,165)	376,148,063
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	120,158,514	63,376,429	183,534,943
66	Gas Plant	110,040,198	22,877,695	132,917,893
67	Other	4,119,215	14,907,336	19,026,551
68	TOTAL Construction (Total of lines 65 thru 67)	234,317,927	101,161,460	335,479,387
69	Plant Removal (By Utility Departments)			
70	Electric Plant	4,501,528	7,379,177	11,880,705
71	Gas Plant	3,887,861	4,455,343	8,343,204
72	Other	21,415	18,639	40,054
73	TOTAL Plant Removal (Total of lines 70 thru 72)	8,410,804	11,853,159	20,263,963
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	138,049	8,208,178	8,346,227
76	Labor Billed to Assoc Companies (146)	3,443,872	258,588	3,702,460
77	Stores expense (163)	12,750,738	(12,750,738)	0
78	Clearing Accounts (184)	19,183,520	(19,183,520)	0
79	Injuries & Damages (228)	2,012,636	(105)	2,012,531
80	Job Work (416)	2,069,098	266,529	2,335,627
81	Other Income Deductions/ Civic & Political (426)	35,518,090	151,094	35,669,184
82	Regulatory Assets (182)	3,392,070	(3,392,070)	0
83	Other Miscellaneous	440,210	1,431,590	1,871,800
84	TOTAL Other Accounts	78,948,283	(25,010,454)	53,937,829
85	TOTAL SALARIES AND WAGES	785,829,242	0	785,829,242

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
COMMON UTILITY PLANT AND EXPENSES			
1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated		provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.	
1. Common Utility Plant in Service and Allocation of Common Utility Plant by Departments			
Acct No. General Plant Account	Electric	Gas	Total
303.0 Misc Intangible Plant	460,033,588	199,607,347	659,640,935
389.1 Land	3,603,322	2,025,990	5,629,312
389.2 Right of Way	37,383	24,407	61,790
390.0 Structures & Improvements	119,702,353	100,136,680	219,839,033
390.1 Structures & Improvements - Leased	1,009,666	1,363,226	2,372,892
391.0 Office Furniture & Equipment	11,369,915	9,511,471	20,881,386
391.1 Office Furniture & Equipment - Mass	496,312	415,189	911,501
391.2 Computer Equipment	63,195,232	27,420,243	90,615,475
391.3 Computer Equipment - Mass	-	-	-
392.0 Transportation Equipment	38,727,363	37,552,652	76,280,015
392.3 Equipment Installed on Lease Vehicles	-	-	-
393.0 Stores Equipment	56,700	54,979	111,679
393.1 Stores Equipment - Mass	27,565	26,729	54,294
394.0 Tools, Shop & Garage Equipment	9,847,281	9,548,586	19,395,867
394.1 Tools, Shop & Garage Equipment - Mass	2,875,450	2,788,229	5,663,679
395.0 Laboratory Equipment	4,328,685	4,197,384	8,526,069
395.1 Laboratory Equipment - Mass	2,508,190	2,432,110	4,940,300
396.0 Power Operated Equipment	6,226,361	6,037,498	12,263,859
397.0 Communication Equipment	25,833,535	19,039,724	44,873,259
397.1 Communication Equipment - Mass	9,120,703	7,073,726	16,194,429
398.0 Miscellaneous Equipment	1,729,234	1,676,781	3,406,015
398.1 Miscellaneous Equipment - Mass	497,669	482,573	980,242
399.1 ARO	666,174	374,398	1,040,572
Total	761,892,681	431,789,922	1,193,682,603
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2015 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
COMMON UTILITY PLANT AND EXPENSES (Continued)			
2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2015:			
Balance at Beginning of Year		480,658,513	
Depreciation Accrual for 2015			
Account 403 Electric (A)		21,778,106	
Account 404 Electric		307,077	
Account 405 Electric		43,776,271	
Account 403 Gas (A)		14,089,419	
Account 404 Gas		296,455	
Account 405 Gas		18,853,756	
Total Depreciation Accrual		99,101,084	
Net Charge for Plant Retired:			
Book Costs of Plant Retired		(19,908,856)	
Cost of Removal		2,593	
Salvage		1,274,686	
Total Net Charges		(18,631,577)	
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments		(1,149,490)	
Balance at End of the Year		559,978,530	
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2015: (B)			
	Electric	351,734,437	
	Gas	208,244,093	
		-	
	Total	559,978,530	
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, 2014 common utility allocation of original costs by department			
(B) Based on December 31, 2015 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) December 31, 2015	Year of Report December 31, 2015	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account			426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	3DEGREES GROUP INC				
2	2 EMBARCADERO CENTER SUITE 2950	Consulting	Fee &		
3	SAN FRANCISCO, CA 94111	Services	Expenses	908	115,513
4	A&K RESEARCH INC				
5	302 W MAIN ST	Professional	Fee &		
6	NORTHVILLE, MI 48167-1525	Services	Expenses	107, 108, 182, 870, 885, 930	173,800
7	ABB ENTERPRISE SOFTWARE INC				
8	400 PERIMETER CENTER TERRANCE, SUITE 500	Technical	Fee &		
9	ATLANTA, GA 30346	Services	Expenses	107, 108	137,238
10	ACCENTURE LLP				
11	161 N CLARK AVENUE	Consulting	Fee &	107, 108, 500, 506, 535, 556, 580, 824, 851, 879, 880, 903, 920, 921, 923, 930	22,957,676
12	CHICAGO, IL 60601	Services	Expenses		
13	ACLARA SOFTWARE INC				
14	11311 BUSINESS CENTER DRIVE	Professional	Fee &		
15	RICHMOND, VA 23236	Services	Expenses	182	108,600
16	ACRO SERVICES CORPORATION				
17	39209 W SIX MILE RD, SUITE 250	Staffing	Fee &	107, 108, 182, 184, 416, 500, 506, 510, 535, 556, 580, 588, 851, 880, 903, 920, 921, 923	18,193,469
18	LIVONIA, MI 48152	Services	Expenses		
19	ACRT INC				
20	1333 HOME AVE	Consulting	Fee &		
21	AKRON, OH 44310-2512	Services	Expenses	107, 108, 580, 583, 590, 593	79,120
22	ADMIN CONTROLS MGMT INC				
23	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
24	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 184, 512, 580, 834, 850, 864, 870	2,739,741
25	ADVANCED CUSTOMER SERVICE				
26	32500 CONCORD, SUITE 333	Marketing	Fee &		
27	MADISON HTS, MI 48071	Services	Expenses	186, 879	1,600,880
28	ADVIZEX TECHNOLOGIES LLC				
29	6480 ROCKSIDE WOOD BLVD S #190	Technical	Fee &	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	360,481
30	INDEPENDENCE, OH 44131	Services	Expenses		
31	AECOM TECHNICAL SERVICES INC				
32	1050 WILSON ST	Consulting	Fee &		
33	MARQUETTE, MI 49855	Services	Expenses	182	78,961
34	AETNA BEHAVIORAL HEALTH				
35	BOX 3791, PO BOX 8500	Professional	Fee &		
36	PHILADELPHIA, PA 19178	Services	Expenses	146, 580, 921	102,926
37	AG&E INC.				
38	11A OAK BRANCH DR	Consulting/	Fee &		
39	GREENSBORO, NC 27407	Engineering	Expenses	107, 108, 543	293,566
40	AGILE FOR ALL LLC				
41	16748-9C E SMOKY HILL RD, PMB #185	Training	Fee &		
42	AURORA, CO 80015	Services	Expenses	920, 921, 923	63,250
43	AGR FIELD SERVICES LLC				
44	13100 56TH CT, SUITE 703	Marketing	Fee &		
45	CLEARWATER, FL 33760	Services	Expenses	186	159,633
46	AGT SERVICES INC				
47	7 SAM STRATTON RD	Engineering	Fee &		
48	AMSTERDAM, NY 12010	Services	Expenses	513	60,443
49	AHEAD LLC				
50	150 S WACKER DR, SUITE 2500	Technical	Fee &		
51	CHICAGO, IL 60606	Services	Expenses	107, 108, 186, 920, 921, 923	801,540
52	AIRFLOW SCIENCES CORP				
53	12190 HUBBARD ST	Testing	Fee &		
54	LIVONIA, MI 48150-1737	Services	Expenses	107, 108	115,100
55	ALDEN RESEARCH LABORATORY INC				
56	30 SHREWSBURY ST	Environmental Svc	Fee &		
57	HOLDEN, MA 01520	Consulting	Expenses	107, 108	222,555
58					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	ALCATEL-LUCENT USA INC	Technical/			
60	600-700 MOUNTAIN AVE	Engineering	Fee &		
61	MURRAY HILL, NJ 07974	Services	Expenses	165, 920, 921	57,742
62	ALLCONNECT INC				
63	4 CONCOURSE PKWY, SUITE 410	Professional	Fee &		
64	ATLANTA, GA 30328	Services	Expenses	879	53,640
65	ALDEN RESEARCH LABORATORY INC	Environmental			
66	30 SHREWSBURY ST	Consulting	Fee &		
67	HOLDEN, MA 01520	Services	Expenses	107, 108	222,555
68	ALLIED PRINTING CO INC				
69	22438 WOODWARD AVE	Printing	Fee &	107, 108, 146, 165, 182, 426.5,	
70	FERNDALE, MI 48220	Services	Expenses	506, 535, 539, 556, 580, 851,	
71	AMEC E & I INC	Consulting/		879, 880, 909, 920, 921, 930	1,110,227
72	46850 MAGELLAN DR, STE 190	Engineering	Fee &		
73	NOVI, MI 48377	Services	Expenses	107, 108, 182, 500	841,472
74	AMERICAN ELECTRICAL TESTING COMPANY INC				
75	480 NEPONSET ST, PO BOX 267	Equip. Testing	Fee &	107, 108, 512, 513, 544, 553	
76	CANTON, MA 02021	Services	Expenses	892, 893	4,378,230
77	AMERICAN ENERGY SERVICES INC				
78	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
79	RICHMOND, MI 48062	Services	Expenses	107, 108, 583	875,302
80	AMERINET INC				
81	1241 S MAPLE ROAD	Technical	Fee &	107, 108, 165, 500, 506, 535,	
82	ANN ARBOR, MI 48103	Services	Expenses	556, 580, 824, 851, 880, 903,	
83	ANALYSTS INTERNATIONAL CORPORATION			920, 921, 923	273,175
84	7700 FRANCE AVE S, SUITE 200	Staffing	Fee &	107, 108, 500, 506, 535, 556,	
85	MINNEAPOLIS, MN 55435	Services	Expenses	580, 824, 851, 880, 903, 920,	
86	ANAND PAG INC	Consulting/		921, 923	619,254
87	324 E FOOTHILL BLVD #204	Technical	Fee &	107, 108, 146, 165, 500, 506,	
88	ARCADIA, CA 91006-2591	Services	Expenses	535, 556, 580, 824, 851, 880,	
89	ANDY J EGAN INC			903, 920, 921, 923	1,250,626
90	2001 WALDORF NW	Construction	Fee &		
91	GRAND RAPIDS, MI 49544	Services	Expenses	107, 108, 834	6,582,376
92	APAC CUSTOMER SERVICES				
93	507 PRUDENTIAL RD	Marketing	Fee &		
94	HORSHAM, PA 19044	Services	Expenses	186, 879	78,972
95	APCOMPOWER INC	Construction/			
96	PO BOX 392	Engineering	Fee &		
97	BATH, MI 48808-0392	Services	Expenses	107, 108, 512, 513	6,506,120
98	ARCADIS US INC				
99	28550 CABOT DR, SUITE 500	Consulting	Fee &	107, 108, 182, 512, 537, 921,	
100	NOVI, MI 48377	Services	Expenses	923	3,860,112
101	ARCOS INC				
102	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	107, 108, 556, 580, 582, 588,	
103	COLUMBUS, OH 43235	Services	Expenses	590, 592, 870, 880	430,563
104	ARKOS FIELD SERVICES LP	Construction/			
105	1010 LAMAR ST, SUITE 1700	Inspection	Fee &		
106	HOUSTON, TX 77002	Services	Expenses	107, 108, 834, 864	923,721
107	ARLAND GROUP				
108	1430 WASHINGTON AVE, SUITE 200	Marketing	Fee &		
109	SAINT LOUIS, MO 63103	Services	Expenses	107, 108	57,000
110	ARROW UNIFORM RENTAL INC				
111	6400 MONROE BLVD	Professional	Fee &	107, 108, 163, 184, 416, 501,	
112	TAYLOR, MI 48180	Services	Expenses	502, 505, 506, 511, 512, 513,	
113	ASPLUNDH CONSTRUCTION CORP			514, 588, 853, 874, 902, 903	186,645
114	708 BLAIR MILL RD	Construction	Fee &		
115	WILLOW GROVE, PA 19090-1784	Services	Expenses	107, 108	86,066
116	ATI WORKSITE SOLUTIONS	Consulting/			
117	790 REMINGTON BLVD	Technical	Fee &	107, 108, 146, 184, 500, 506,	
118	BOLINGBROOK, IL 60440	Services	Expenses	510, 535, 539, 580, 587, 824,	
119	AUDU ENGINEERING CONSULTANTS	Consulting/		851, 880, 894, 920, 921, 923	2,089,629
120	3659 ALPINE NW, SUITE 102	Engineering	Fee &		
121	GRAND RAPIDS, MI 49321	Services	Expenses	107, 108, 163, 184, 935	879,986
122	AWTS USA INCORPORATED				
123	1817 TRIPLE CROWN LANE	Consulting	Fee &	107, 108	76,875
124	PLANO, TX 75093-4509	Services	Expenses		
125	AZZ-CALVERT				
126	120 AZTECH DRIVE, PO BOX 180358	Engineering	Fee &		
127	RICHLAND, MS 39218	Services	Expenses	107, 108	474,210
128					

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)	December 31, 2015	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
129	BABCOCK & WILCOX POWER GENERATION GROUP				
130	2500 WISCONSIN ST	Analysis	Fee &		
131	DOWNERS GROVE, IL 60515	Services	Expenses	107, 108, 184, 512	66,714
132	BAKER ATLAS				
133	5625 VENTURE WAY	Engineering	Fee &		
134	MT PLEASANT, MI 48858	Services	Expenses	107, 108, 863	403,668
135	BARR ENGINEERING COMPANY	Consulting/			
136	3005 BOARDWALK ST, STE 100	Technical	Fee &		
137	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 182, 539, 542, 543	2,619,723
138	BARTON MALOW COMPANY				
139	26500 AMERICAN DR	Construction	Fee &		
140	SOUTHFIELD, MI 48034-2252	Services	Expenses	107, 108, 818, 834	40,710,268
141	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/		107, 108, 500, 506, 535, 556,	
142	5100 W KENNEDY BLVD, SUITE 425	Consulting	Fee &	580, 824, 851, 880, 903, 920,	
143	TAMPA, FL 33609	Services	Expenses	921, 923	1,255,542
144	BEACON ENGINEERING LLC				
145	19014 WALDEN DR	Consulting	Fee &		
146	SPRING LAKE, MI 49456	Services	Expenses	107, 108, 184, 542, 543	209,134
147	BELL & HOWELL				
148	3791 S ALSTON AVE	Technical	Fee &		
149	DURHAM, NC 27713	Services	Expenses	903	288,550
150	BERGERAC GROUP				
151	833 E ARAPAHO, SUITE 109	Consulting	Fee &	506, 539, 588, 830, 879, 880,	
152	RICHARDSON, TX 75081	Services	Expenses	921	180,503
153	BGL ASSET SERVICES LLC				
154	2193 NORTHWAY DR	Construction	Fee &		
155	MT PLEASANT, MI 48858	Services	Expenses	107, 108, 863, 874, 887	792,190
156	BIGDOOR INC				
157	511 BOREN AVE N, SUITE 201	Consulting	Fee &		
158	SEATTLE, WA 98109	Services	Expenses	879	50,000
159	BILLTRUST				
160	1095 CRANBURY S RIVER RD, SUITE 3	Professional	Fee &	107, 108, 500, 506, 535, 556,	
161	JAMESBURG, NJ 08831	Services	Expenses	580, 824, 851, 880, 903, 905,	
162	BITSIGHT TECHNOLOGIES INC			908, 920, 921, 923	62,395
163	125 CAMBRIDGE PARK DR #204	Benchmarking	Fee &	107, 108, 500, 506, 535, 556,	
164	CAMBRIDGE, MA 02140	Services	Expenses	580, 824, 851, 880, 903, 920,	
165	BLACK & VEATCH LTD OF MICHIGAN			921, 923	50,000
166	3550 GREEN COURT	Engineering	Fee &	107, 108, 500, 514, 556, 582,	
167	ANN ARBOR, MI 48105	Services	Expenses	583, 588, 920, 921	18,687,727
168	BLUEWATER TECHNOLOGIES GRP INC				
169	24050 NORTHWESTERN HWY	Professional	Fee &	107, 108, 146, 165, 500, 506,	
170	SOUTHFIELD, MI 48075	Services	Expenses	535, 556, 580, 582, 588, 590,	
171	BOLDT COMPANY			592, 851, 880, 903, 921, 923,	965,724
172	2525 N ROEMER RD	Construction	Fee &		
173	APPLETON, WI 54911	Services	Expenses	107, 108	87,144,236
174	BP&R CONSTRUCTION/ENGINEERING INC				
175	456 CENTURY LANE	Consulting	Fees &	107, 108, 184, 501, 511, 512,	
176	HOLLAND, MI 49423	Services	Expenses	513, 543, 544, 592, 834	7,135,045
177	BRAND ENERGY SERVICES				
178	12701 BEECH DALY ROAD	Professional	Fee &		
179	TAYLOR, MI 48180	Services	Expenses	107, 108, 511, 512, 513, 514	450,796
180	BRIGHTON ANALYTICAL INC				
181	2105 PLESS DRIVE	Consulting	Fee &	107, 108, 184, 242, 416, 500,	
182	BRIGHTON, MI 48114-9463	Services	Expenses	502, 506, 538, 542, 583, 856,	
183	BROGAN & PARTNERSCONVERGENCE			847, 863, 864, 870, 880, 925	83,603
184	800 N OLD WOODWARD	Consulting	Fee &		
185	BIRMINGHAM, MI 48009	Services	Expenses	426.5	384,400
186	BUREAU VERITAS NORTH AMERICA				
187	22345 ROETHEL DR	Inspection	Fee &	107, 108, 184, 500, 502, 506,	
188	NOVI, MI 48375	Services	Expenses	510, 512, 514, 539, 583, 584,	
189	C R MEYER & SONS COMPANY			585, 586, 587, 921	100,660
190	2516 GLADE STREET	Construction	Fee &		
191	MUSKEGON, MI 49444	Services	Expenses	542, 543, 545	635,958
192	C&C TECHNOLOGIES, INC.				
193	730 E KALISTE SALOOM RD	Surveying	Fee &		
194	LAFAYETTE, LA 70508	Services	Expenses	543	77,161
195	CA INC				
196	ONE COMPUTER ASSOCIATES PLAZA	Technical	Fee &		
197	ISLANDIA, NY 11749	Services	Expenses	165	91,372
198	CADMUS GROUP				
199	57 WATER STREET	Consulting	Fee &		
200	WATERTON, MA 02472	Services	Expenses	182	2,222,001
201					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
202	CAMPBELL EWALD COMPANY	Consulting/			
203	30400 VANDYKE AVE	Technical	Fee &	143, 146, 182, 426.5, 920,	
204	WARREN, MI 48093	Services	Expenses	921, 930	1,015,573
205	CAPGEMINI US LLC				
206	400 BROADACRES DR, 4TH FLR	Consulting	Fee &		
207	BLOOMFIELD, NJ 07003	Services	Expenses	107, 108, 923	15,901,155
208	CARDNO JFNEW	Consulting/			
209	11181 MARWILL AVENUE	Inspection	Fee &		
210	WEST OLIVE, MI 49460	Services	Expenses	107, 108	177,088
211	CARTUS CORPORATION				
212	40 APPLE RIDGE RD	Professional	Fee &	107, 108, 146, 184, 500, 506,	
213	DANBURY, CT 06810	Services	Expenses	510, 535, 539, 556, 580, 582,	
214	CENTURY A&E CORPORATION			588, 851, 880, 921, 923, 930	1,047,982
215	277 CRAHEN AVE NE	Engineering	Fee &		
216	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108, 506, 511, 512, 513,	
217	CFM/VR TESCO LLC			542, 543, 830, 920, 921	1,024,028
218	1875 FOX LANE	Construction	Fee &		
219	ELGIN, IL 60123	Services	Expenses	107, 108, 512	197,882
220	CGI TECHNOLOGIES & SOLUTIONS INC				
221	12601 FAIR LAKES CIRCLE	Consulting	Fee &		
222	FAIRFAX, VA 22033	Services	Expenses	182, 903, 912	1,626,179
223	CIDEON AMERICA INC				
224	161 WASHINGTON ST,EIGHT TOWER BRIDGE STE 420	Technical	Fee &		
225	CONSHOHOCKEN, PA 19428	Services	Expenses	107, 108, 165	236,926
226	CITRIX SYSTEMS INC				
227	851 WEST CYPRESS CREEK ROAD	Technology	Fee &		
228	FORT LAUDERDALE, FL 33309	Services	Expenses	165	101,084
229	CLEARRESULT CONSULTING GREAT LAKES	Technical/			
230	4301 WESTBANK DR, BLDG A, SUITE 250	Consulting	Fee &		
231	AUSTIN, TX 78746	Services	Expenses	182, 242, 903	20,739,248
232	CLEVEST SOLUTIONS INC	Consulting/			
233	#100 - 13911 WIRELESS WAY	Technical	Fee &		
234	RICHMOND, BC V6V 3B9, CANADA	Services	Expenses	165, 416, 902	82,822
235	CMS ENERGY				
236	ONE ENERGY PLAZA	Legal	Fee &		
237	JACKSON, MI 49201	Services	Expenses	923	87,340
238	COAST MANAGEMENT SERVICES INC				
239	13453 SUMAC RD	Project Management	Fee &		
240	SOUTH LYON, MI 48178	Services	Expenses	107, 108, 184	251,401
241	COLLABERA INC				
242	25 AIRPORT RD	Staffing	Fee &	107, 108, 500, 506, 535, 556,	
243	MORRISTOWN, NJ 07960	Services	Expenses	580, 824, 851, 880, 903, 920,	
244	COMM VAULT SYSTEMS INC			921, 923	828,257
245	1 COMM VAULT WAY	Professional	Fee &		
246	TINTON FALLS, NJ 07724	Services	Expenses	165, 920, 921	192,431
247	COMMONWEALTH ASSOCIATES INC				
248	PO BOX 1124	Consulting	Fee &	107, 108, 184, 500, 556, 580,	
249	JACKSON, MI 49204	Services	Expenses	582, 583, 588, 920, 921, 923	836,963
250	COMPUTER SUPPORT TECHNOLOGY				
251	1409-G ALLEN DRIVE	Technical	Fee &		
252	TROY, MI 48083	Services	Expenses	107, 108	89,570
253	CONTENT ERA LLC				
254	8601 MARLEI LN	Technical	Fee &		
255	ARCADIA, FL 34269	Services	Expenses	107, 108, 580	216,870
256	CONTI CORPORATION				
257	6417 CENTER DR, SUITE 120	Construction	Fee &	107, 108, 184, 501, 512, 920,	
258	STERLING HEIGHTS, MI 48312	Services	Expenses	921, 923	6,238,379
259	CONTROLLED PROJECT MANAGEMENT INC				
260	5311 HARPER RD	Project Management	Fee &		
261	HOLT, MI 48842	Services	Expenses	107, 108, 184	434,803
262	CORE CONSULTING				
263	1464 ERICA LANE	Consulting	Fee &		
264	EAST LANSING, MI 48826	Services	Expenses	921	68,346
265	CORPORATE EXECUTIVE BOARD				
266	1919 N LYNN STREET	Professional	Fee &	146, 165, 506, 539, 588, 830,	
267	ARLINGTON, VA 22209	Services	Expenses	880, 920, 921, 923	682,191
268	CORPORATE VISION CONCEPTS				
269	354 PEARL ST	Technical	Fee &		
270	SOUTH HAVEN, MI 49090	Services	Expenses	107, 108	298,564
271					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
272	CREDIT BUREAU COLLECTION SVCS INC				
273	250 E TOWN ST	Professional	Fee &		
274	COLUMBUS, OH 43215	Services	Expenses	903	492,019
275	CSM GROUP INC				
276	444 W MICHIGAN AVE, SUITE 100	Project Management	Fee &		
277	KALAMAZOO, MI 49007	Services	Expenses	107, 108	408,837
278	CUMULUS MEDIA INC				
279	3011 W GRAND BLVD, SUITE 800	Marketing	Fee &		
280	DETROIT, MI 48202	Services	Expenses	182, 426.5, 930	195,550
281	DAVEY RESOURCE GROUP				
282	PO BOX 5193	Consulting	Fee &		
283	KENT, OH 44240-5193	Services	Expenses	107, 108, 580, 583, 590, 593	400,171
284	DAY CONSTRUCTION COMPANY INC				
285	7760 N SHERIDAN RD, PO BOX 647	Construction	Fee &		
286	EDMORE, MI 48829	Services	Expenses	107, 108	143,380
287	DC ENGINEERING PC				
288	1210 N CEDAR ST, SUITE B	Inspection	Fee &		
289	LANSING, MI 48906	Services	Expenses	107, 108	91,964
290	DELL SOFTWARE INC				
291	5 POLARIS WAY	Technical	Fee &	107, 108, 165, 506, 535, 556,	
292	ALISO VIEJO, CA 92656	Services	Expenses	580, 582, 824, 851, 880, 903,	
293	DELOITTE & TOUCHE LLP			920, 921, 923	459,765
294	200 RENAISSANCE CENTER, SUITE 3900	Consulting	Fee &	107, 108, 500, 506, 535, 556,	
295	DETROIT, MI 48243	Services	Expenses	580, 824, 851, 880, 903, 920,	
296	DELOITTE CONSULTING			921, 923	1,833,597
297	600 RENAISSANCE CENTER	Consulting	Fee &	107, 108, 146, 500, 506, 535,	
298	DETROIT, MI 48243	Services	Expenses	556, 580, 824, 851, 880, 903,	
299	DELOITTE TAX LLP			920, 921, 923	2,008,249
300	600 RENAISSANCE CENTER, STE 900	Professional	Fee &		
301	DETROIT, MI 48243-1895	Services	Expenses	107, 108, 146, 920, 921, 923	65,628
302	DEMARIA BUILDING COMPANY INC				
303	3031 W GRAND BLVD, SUITE 624	Construction	Fee &		
304	DETROIT, MI 48202-3008	Services	Expenses	107, 108	10,479,828
305	DEVERE CONSTRUCTION CO INC				
306	1030 DEVERE DR	Construction	Fee &		
307	ALPENA, MI 49707	Services	Expenses	107, 108	278,495
308	DEWITT COMMUNICATIONS	Consulting/	Fee &		
309	PO BOX 4952	Legal	Expenses		
310	EAST LANSING, MI 48826	Services		920, 921	59,583
311	DIVERSCO CONSTRUCTION CO INC				
312	570 MARKET AVE SW	Construction	Fee &		
313	GRAND RAPIDS, MI 49503	Services	Expenses	107, 108	1,105,374
314	DIVERSIFIED UG UTILITIES INC	Construction/	Fee &		
315	2329 EAST RIVERWOOD DR	Engineering	Expenses	107, 108, 583, 584, 586, 587,	
316	TWIN LAKE, MI 49457	Services		593, 594, 596, 903	940,659
317	DJI & ASSOCIATES				
318	2324 BROOKLYN ROAD	Engineering	Fee &	107, 108, 184, 580, 583, 818,	
319	JACKSON, MI 49203	Services	Expenses	824, 834, 850, 853, 856, 863,	
320	DNV GL			864, 865, 870, 874, 880, 903	4,782,945
321	1440 RAVELLO DR	Consulting	Fee &	107, 108, 165, 500, 506, 535,	
322	KATY, TX 77449	Services	Expenses	556, 580, 824, 850, 851, 880,	
323	DNV GL ENERGY SERVICES USA INC			920, 921, 923	230,375
324	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
325	BURLINGTON, MA 01803	Services	Expenses	182	26,308,637
326	DNV KEMA RENEWABLES INC	Consulting/			
327	1501 4TH AVE, SUITE 900	Technical	Fee &		
328	SEATTLE, WA 98101	Services	Expenses	107, 108, 549, 553, 921, 923	426,838
329	DOWDLE & ASSOCIATES INC	Consulting/			
330	21344 PROVINCIAL BLVD	Technical	Fee &		
331	KATY, TX 77450-7580	Services	Expenses	107, 108	50,000
332	DRESSER-RAND SERVICES INC				
333	520 KELLY LN	Technical	Fee &		
334	LOUISIANA, MO 63353	Services	Expenses	107, 108	81,337
335	DUFFEY PETROSKY & COMPANY LLC				
336	38505 COUNTRY CLUB DR	Consulting	Fee &		
337	FARMINGTON HILLS, MI 48331-3403	Services	Expenses	107, 108, 182, 426.5, 930	1,109,404
338	DUN & BRADSTREET	Consulting/			
339	899 EATON AVE	Risk Management	Fee &		
340	BETHLEHEM, PA 18025	Services	Expenses	107, 108, 146, 500, 510, 580,	
341	DYMAX SERVICE, INC			870, 912, 921	243,754
342	46918 LIBERTY DR	Consulting/	Fee &		
343	WIXOM, MI 48393	Technical	Expenses	107, 108, 512, 513, 542, 544,	
344		Services		592	284,351

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
345	EADIRECTIONS	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556,	50,477
346	6250 WINDING CREEK BLVD			580, 824, 851, 880, 903, 920,	
347	LIBERTY TWP, OH 45011			921, 923	
348	EASI LLC	Engineering/ Drafting Services	Fee & Expenses	107, 108, 146, 583, 588, 592	104,835
349	7301 PARKWAY DR				
350	HANOVER, MD 21076-1108	Consulting Services	Fee & Expenses	920, 921	62,505
351	EDELSON GROUP INC				
352	5721 LEBLANC				
353	ANN ARBOR, MI 48103	Consulting Services	Fee & Expenses	107, 108, 500, 501, 506, 510, 512, 513	6,499,830
354	EMERSON PROCESS MANAGEMENT				
355	200 BETA DR				
356	PITTSBURGH, PA 15238	Mail Services	Fee & Expenses	107, 108, 146, 583, 901, 909, 920, 921, 923, 925	687,339
357	EMPLOYMENT GROUP INC				
358	4625 BECKLEY RD, BLDG 200				
359	BATTLE CREEK, MI 49015	Inspection Services	Fee & Expenses	817, 833, 856, 863	107,037
360	ENDURO PIPELINE SERVICES INC				
361	5002 S 45TH WEST AVE, PO BOX 3489				
362	TULSA, OK 74107-7345	Consulting Services	Fee & Expenses	182	2,167,952
363	ENERGY MARKET INNOVATIONS				
364	83 COLUMBIA STREET, SUITE 303				
365	SEATTLE, WA 98104	Consulting Services	Fee & Expenses	107, 108, 500, 501, 502, 506, 510, 512	118,226
366	ENGINEERING & ENVIRONMENTAL SOLUTIONS LLC				
367	400 136TH AVE., BLDG. 100, SUITE B				
368	HOLLAND, MI 49424	Engineering Services	Fee & Expenses	107, 108	972,418
369	ENSITE USA INC				
370	109 FIELDVIEW DR, PO BOX 1007				
371	VERSAILLES, KY 40383	Professional/ Consulting Services	Fee & Expenses	107, 108, 242, 921, 923, 935	145,929
372	ENVIROLOGIC TECHNOLOGIES INC				
373	2960 INTERSTATE PARKWAY				
374	KALAMAZOO, MI 49048	Consulting Services	Fee & Expenses	107, 108, 580, 590	58,900
375	ENVIRONMENTAL CONSULTANTS INC				
376	295 BUCK RD, SUITE 203				
377	SOUTHAMPTON, PA 18966	Technical/ Consulting Services	Fee & Expenses	107, 108, 182, 186, 242, 501, 506, 549, 553, 920, 921	293,820
378	ENVIRONMENTAL CONSULTING & TECHNOLOGY INC				
379	2200 COMMONWEALTH BLVD				
380	ANN ARBOR, MI 48105	Professional Services	Fee & Expenses	107, 108, 500, 502, 506, 510, 512, 548, 549, 553	269,755
381	ENVIRONMENTAL SYSTEMS CORP				
382	10801 N MOPAC EXPRESSWAY, BLDG 1 STE 200				
383	AUSTIN, TX 78759	Technical Services	Fee & Expenses	165	99,845
384	ENVISION TELEPHONY				
385	901 5TH AVE, STE 3300				
386	SEATTLE, WA 98164	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	2,571,298
387	EPITEC INC				
388	24800 DENSO DR, SUITE 150				
389	SOUTHFIELD, MI 48033	Professional Services	Fee & Expenses	879, 903, 921, 923	185,624
390	EQUIFAX INFORMATION SERVICES LLC				
391	1550 PEACHTREE STREET NW				
392	ATLANTA, GA 30309	Technical Services	Fee & Expenses	165	225,542
393	ERICSSON INC				
394	6300 LEGACY DR				
395	PLANO, TX 75024	Consulting Services	Fee & Expenses	903, 923	309,159
396	ERNST & YOUNG LLP				
397	PITTSBG NTNL BNK-PITT 640382, PO BOX 640382				
398	PITTSBURGH, PA 15264-0382	Professional Services	Fee & Expenses	107, 108, 163, 184, 500, 506, 510, 539, 556, 580, 824, 850, 880, 885, 903, 920, 921, 923	597,813
399	ESI INTERNATIONAL				
400	901 N GLEBE RD, STE 300				
401	ARLINGTON, VA 22203-1854	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 539, 556, 580, 814, 818, 824, 834, 850, 851, 853, 880, 935	68,823
402	ESRI INC				
403	880 BLUE GENTIAN RD, SUITE 200				
404	ST PAUL, MN 55121	Publishing Services	Fee & Expenses	426.5	89,300
405	ESSEX PUBLISHING GROUP INC				
406	13422 CLAYTON RD, SUITE 206				
407	ST LOUIS, MO 63131	Engineering Services	Fee & Expenses	107, 108, 184	167,082
408	E-VOLVE INC				
409	580 LAWDALE CT				
410	HOLLAND, MI 49423	Inspection Services	Fee & Expenses	544	56,280
411	FAIRBANKS MORSE ENGINE DIV				
412	HOUSTON OPERATIONS, 12253 FM 529				
413	HOUSTON, TX 77041	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	3,441,612
414	FAST SWITCH LTD				
415	4900 BLAZER PKWY				
416	DUBLIN, OH 43017				
417					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
418	FGI INC	Market Research Services	Fee & Expenses	107, 108, 182, 921	318,090
419	6350 QUADRANGLE DR, SUITE 310				
420	CHAPEL HILL, NC 27517				
421	FIDELITY INVESTMENTS	Professional Services	Fee & Expenses	107, 108, 143, 146, 242, 426.5, 926	2,141,459
422	100 CROSBY PKWY				
423	COVINGTON, KY 41015				
424	FIRSTLAB	Drug Testing Services	Fee & Expenses	926	139,035
425	100 HIGHPOINT DR, SUITE 102				
426	CHALFONT, PA 18914				
427	FK ENGINEERING ASSOCIATES	Technical/ Consulting Services	Fee & Expenses	107, 108, 501	144,207
428	444 W MAPLE RD, SUITE F				
429	TROY, MI 48084				
430	FLUKE ELECTRONICS CORP	Calibration/ Training Services	Fee & Expenses	107, 108, 184, 416, 506, 539, 586, 588, 597, 830, 878, 879, 880, 893	192,783
431	1420 75TH ST SW				
432	EVERETT, WA 98203				
433	FOSSIL ENERGY RESEARCH CORP	Engineering Services	Fee & Expenses	107, 108, 512	209,555
434	23342 C SOUTH POINTE				
435	LAGUNA HILLS, CA 92653				
436	FRANKLIN ENERGY SERVICES LLC	Marketing Services	Fee & Expenses	182	6,360,621
437	102 N FRANKLIN ST				
438	PORT WASHINGTON, WI 53074				
439	GAP INTERNATIONAL INC	Consulting/ Training Services	Fee & Expenses	146, 500, 506, 510, 535, 539, 556, 580, 588, 590, 814, 880, 885, 901, 903, 907, 920, 921	1,673,667
440	700 OLD MARPLE RD				
441	SPRINGFIELD, PA 19064				
442	GARTNER INC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	1,196,745
443	56 TOP GALLANT RD				
444	STAMFORD, CT 06904				
445	GE INTERNATIONAL INC	Engineering/ Inspection Services	Fee & Expenses	107, 108, 232, 553	6,899,467
446	PO BOX 60500				
447	FORT MYERS, FL 33916				
448	GEMELLARO SYSTEMS INTEGRATION INC	Security Installation Services	Fee & Expenses	107, 108, 163, 184, 506, 511, 514, 549, 580, 588, 834, 864, 874, 880, 903, 920, 921, 935	1,982,783
449	376 ROBBINS DR				
450	TROY, MI 48083				
451	GENESYS TELECOMMUNICATIONS LAB	Training Services	Fee & Expenses	107, 108	110,000
452	2001 JUNIPERO SERRA BLVD				
453	DALY CITY, CA 94014				
454	GENNARA PHOTOGRAPHY LLC	Photography Services	Fee & Expenses	107, 108, 426.5, 500, 870, 874, 878, 879, 885, 887, 892, 909, 920, 921, 930, 935	53,195
455	1305 S CEDAR ST, SUITE 306				
456	LANSING, MI 48910				
457	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 501, 511, 512	1,893,515
458	3135 FRONT ST				
459	TOLEDO, OH 43605				
460	GEOSYNTEC CONSULTANTS INC	Consulting/ Engineering Services	Fee & Expenses	107, 108, 182, 543	717,221
461	2395 OAK VALLEY DR, STE 110				
462	ANN ARBOR, MI 48103				
463	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 537, 539, 542, 543, 545	1,832,487
464	4055 S SAGINAW				
465	MIDLAND, MI 48640				
466	GHAFARI ASSOCIATES LLC	Consulting/ Engineering Services	Fee & Expenses	920, 921	64,864
467	17101 MICHIGAN AVE				
468	DEARBORN, MI 48126-2736				
469	GOLDER ASSOCIATES INC	Engineering/ Consulting Services	Fee & Expenses	107, 108, 501, 512	2,436,099
470	809 DELTA AVE				
471	GLADSTONE, MI 49837				
472	GOLF PROJECT MANAGEMENT INC	Staffing Services	Fee & Expenses	107, 108, 184	248,325
473	240 CARNOUSTIE AVE SE				
474	GRAND RAPIDS, MI 49526				
475	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	184	261,080
476	123 W FRONT ST				
477	TRAVERSE CITY, MI 49684				
478	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 184, 935	13,973,451
479	5025 40TH AVE				
480	HUDSONVILLE, MI 49426				
481	GRAYCOR INDUSTRIAL CONSTRUCTORS INC	Construction Services	Fee & Expenses	107, 108, 512	28,099,413
482	TWO MID AMERICA PLAZA, SUITE 400				
483	OAKBROOK TERRACE, IL 60181				
484	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	107, 108, 163, 184, 588, 834, 874, 880, 920, 921, 935	135,961
485	6640 COBB DR				
486	STERLING HEIGHTS, MI 48312				
487	H ROSEN USA INC	Inspection Services	Fee & Expenses	107, 108, 856	652,878
488	14120 INTERDRIVE E				
489	HOUSTON, TX 77032				
490					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
491	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 512	366,142
492	58 EAST MAIN STREET, PO BOX 1500				
493	SOMERVILLE, NJ 08876				
494	HARTFIELD RESOLUTION GROUP	Professional Services	Fee & Expenses	921, 923	75,492
495	19905 GAUKLER				
496	ST CLAIR SHORES, MI 48080				
497	HARVARD BUSINESS SCHOOL PUBLISHING CORP	Training Services	Fee & Expenses	506, 539, 588, 830, 880, 921	322,048
498	300 N BEACON ST				
499	WATERTOWN, MA 02472				
500	HAWKEYE HELICOPTER	Inspection Services	Fee & Expenses	107, 108, 580, 583, 590, 824, 859	201,288
501	401 S MAIN, SUITE 11				
502	OTTAWA, KS 66067				
503	HCL AMERICA INC	Consulting Services	Fee & Expenses	107, 108, 143, 146, 500, 506, 535, 549, 556, 580, 824, 851, 880, 903, 920, 921, 923	33,194,289
504	330 POTRERO AVE				
505	SUNNYVALE, CA 94085				
506	HDR MICHIGAN INC	Consulting Services	Fee & Expenses	107, 108, 146, 537, 545, 556, 582, 583, 588, 592	1,143,465
507	5405 DATA COURT, SUITE 100				
508	ANN ARBOR, MI 48108				
509	HELLOWORLD INC	Marketing Services	Fee & Expenses	182	136,395
510	3000 TOWN CENTER, SUITE 2100				
511	SOUTHFIELD, MI 48075				
512	HELVEY & ASSOCIATES INC	Collection Services	Fee & Expenses	107, 108, 416, 902, 903, 908, 912	886,940
513	1029 E CENTER ST				
514	WARSAW, IN 46580				
515	HENKELS & MC COY INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 834, 856, 863, 864	11,934,793
516	1106 O'ROURKE BLVD				
517	GAYLORD, MI 49735				
518	HEWITT ASSOCIATES LLC	Actuarial Services	Fee & Expenses	146, 426.5, 920, 921, 923, 926	648,593
519	PO BOX 95135				
520	CHICAGO, IL 60694-5135				
521	HEWLETT-PACKARD CO	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	1,003,608
522	8000 FOOTHILLS BLVD				
523	ROSEVILLE, CA 95747-5525				
524	HITACHI DATA SYSTEMS CORP	Technical Services	Fee & Expenses	165, 920, 921, 923	377,474
525	20750 CIVIC CENTER DR, SUITE 240				
526	SOUTHFIELD, MI 48076				
527	HOBBS & BLACK ASSOCIATES INC	Construction Services	Fee & Expenses	107, 108, 921	115,491
528	100 N STATE ST				
529	ANN ARBOR, MI 48104				
530	HOELTER RESEARCH	Consulting Services	Fee & Expenses	107, 108	166,000
531	26773 GREENVILLE DR				
532	PERRYSBURG, OH 43551				
533	HOLLAND COST & SCHEDULING OF NC INC	Consulting Services	Fee & Expenses	107, 108, 184	252,291
534	17923 SNUG HARBOR RD				
535	CHARLOTTE, NC 28278				
536	HOLLAND ENGINEERING INC	Engineering Services	Fee & Expenses	107, 108, 184, 863	633,873
537	220 HOOVER BLVD, SUITE 2				
538	HOLLAND, MI 49423-3766				
539	HONIGMAN MILLER SCHWARTZ & COHN	Professional Services	Fee & Expenses	146, 920, 921, 923	193,672
540	2290 FIRST NATIONAL BLDG				
541	DETROIT, MI 48226				
542	HTC GLOBAL SERVICES INC	Staffing Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 933	303,652
543	3270 W BIG BEAVER RD				
544	TROY, MI 48084				
545	HUNTON & WILLIAMS	Professional Services	Fee & Expenses	923, 930	138,940
546	951 EAST BYRD STREET				
547	RICHMOND, VA 23219-4074				
548	HYDAKER WHEATLAKE COMPANY	Electrical Services	Fee & Expenses	107, 108, 184, 416, 580, 583, 584, 586, 587, 588, 592, 593, 594, 596, 874, 878, 887, 892	34,267,012
549	420 ROTH ST, SUITE B				
550	REED CITY, MI 49677				
551	HYDROAIRE INC	Consulting Services	Fee & Expenses	512	62,796
552	1126 W 40TH ST				
553	CHICAGO, IL 60609-2505				
554	ICF RESOURCES LLC	Professional Services	Fee & Expenses	182	21,533,900
555	9300 LEE HWY				
556	FAIRFAX, VA 22031				
557	IDENTROPY INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921	153,256
558	8217 SHOAL CREEK BLVD, SUITE 201				
559	AUSTIN, TX 78757				
560	IFACTOR CONSULTING INC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923, 930	672,466
561	60 E RIO SALADO PKWY, SUITE 715				
562	TEMPE, AZ 85281				
563					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
564	IHS GLOBAL INC			107, 108, 146, 165, 500, 501,	
565	15 INVERNESS WAY EAST A111D	Consulting	Fee &	502, 506, 510, 512, 556, 814,	
566	ENGLEWOOD, CO 80112	Services	Expenses	818, 830, 834, 920, 921, 923	250,875
567	INFRASOURCE UNDERGROUND CONST				
568	4033 E MORGAN RD	Construction	Fee &	107, 108, 850, 861, 870, 874,	
569	YPSILANTI, MI 48197	Services	Expenses	875, 878, 880, 887, 889, 892	128,944
570	INGUARDIANS INC				
571	5505 CONNECTICUT AVE NW #313	Consulting	Fee &		
572	WASHINGTON, DC 20015	Services	Expenses	107, 108, 146	291,298
573	INNOVATIVE LEARNING GROUP				
574	514 E FOURTH ST	Consulting	Fee &	107, 108, 500, 506, 535, 556,	
575	ROYAL OAK, MI 48067	Services	Expenses	580, 824, 851, 880, 903, 920,	
576	INOVO GROUP LLC			921, 923	162,496
577	213 S ASHLEY, SUITE 300	Consulting	Fee &		
578	ANN ARBOR, MI 48104	Services	Expenses	921, 923	130,753
579	INSTEP SOFTWARE LLC				
580	225 W WACKER DR, SUITE 600	Technical	Fee &		
581	CHICAGO, IL 60606	Services	Expenses	107, 108, 165, 548, 549	106,400
582	INTEGRATED ARCHITECTURE LLC				
583	4090 LAKE DR SE	Engineering	Fee &		
584	GRAND RAPIDS, MI 49546	Services	Expenses	107, 108	394,029
585	INTERTEK TECHNICAL SERVICES INC				
586	25025 I-45 NORTH, SUITE 111	Inspection	Fee &		
587	SPRING, TX 77380	Services	Expenses	107, 108	54,949
588	ISIS PAPYRUS AMERICA INC				
589	301 BANK STREET	Consulting	Fee &		
590	SOUTHLAKE, TX 76092-9123	Services	Expenses	920, 921, 923	129,150
591	ITRON INC				
592	2111 N MOLTER RD	Professional	Fee &		
593	LIBERTY LAKE, WA 99019	Services	Expenses	107, 108, 165	281,500
594	J D POWER & ASSOCIATES				
595	2625 TOWNSGATE RD	Professional	Fee &		
596	WESTLAKE VILLAGE, CA 91361	Services	Expenses	921	145,000
597	J DAVIS & ASSOCIATES INC				
598	2371 SUNDERLAND AVE, SUITE 4	Placement	Fee &	107, 108, 500, 506, 510, 511,	
599	WELLINGTON, FL 33414	Services	Expenses	512, 513, 514, 580, 588, 590,	
600	J GIVOO CONSULTANTS INC			850, 870, 880, 885, 901	89,660
601	410 HOLLY GLEN DR	Consulting	Fee &		
602	CHERRY HILL, NJ 08034	Services	Expenses	107, 108, 513, 553	909,141
603	J R HEINEMAN & SONS INC				
604	1224 N NIAGARA ST	Construction	Fee &	107, 108, 500, 510, 511, 512,	
605	SAGINAW, MI 48602	Services	Expenses	513	1,398,847
606	J R THOMPSON COMPANY				
607	26970 HAGGERTY RD	Consulting	Fee &	107, 108, 146, 182, 426.5,	
608	FARMINGTON HILLS, MI 48331	Services	Expenses	908, 930	3,140,314
609	JACOBS & CLEVENER INC				
610	515 N STATE ST, SUITE 1700	Consulting	Fee &		
611	CHICAGO, IL 60654-4776	Services	Expenses	186, 879	583,622
612	JACOBS & DIEMER PC				
613	500 GRISWOLD ST, SUITE 2825	Legal	Fee &		
614	DETROIT, MI 48226	Services	Expenses	228	210,255
615	JAN X-RAY SERVICES INC	Technical/			
616	8500 E. MICHIGAN AVE.	Consulting	Fee &		
617	PARMA, MI 49269	Services	Expenses	107, 108, 833, 863, 887	489,617
618	JPL CONSULTING LLC				
619	1401 DENNISON RD	Consulting	Fee &		
620	EAST LANSING, MI 48823	Services	Expenses	920, 921	62,550
621	JRJ ENERGY SERVICES LLC				
622	7302 NORTHLAND DR, PO BOX 338	Inspection	Fee &	107, 108, 583, 584, 586, 588,	
623	STANWOOD, MI 49346	Services	Expenses	824, 850, 856, 859, 863, 878,	
624	K&L GATES LLP			879, 880	5,831,109
625	K&L GATES CENTER, 210 SIXTH AVE	Legal	Fee &		
626	PITTSBURGH, PA 15222-2613	Services	Expenses	146	70,704
627	KEMA CONSULTING INC				
628	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
629	BURLINGTON, MA 01803-5177	Services	Expenses	182, 921	13,537,871
630	KLEINSCHMIDT ASSOCIATES PA/PC				
631	141 MAIN ST, PO BOX 650	Engineering	Fee &		
632	PITTSFIELD, ME 04967	Services	Expenses	107, 108, 537, 539	103,624
633	KPMG LLP				
634	DEPT. 0970, PO BOX 120001	Professional	Fee &	107, 108, 146, 184, 500, 506,	
635	DALLAS, TX 75312	Services	Expenses	535, 556, 580, 851, 870, 879,	
636				880, 903, 920, 921, 923	6,610,000

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
637 638 639	L J ROSS ASSOCIATES INC 4 UNIVERSAL WAY JACKSON, MI 49202	Collection Services	Fee & Expenses	903	862,008
640 641 642	LAKE SUPERIOR CONSULTING LLC 130 W SUPERIOR ST, SUITE 614 DULUTH, MN 55802	Engineering Services	Fee & Expenses	107, 108, 863	3,234,291
643 644 645	LANDWORKS INC 2600 S GESSNER, SUITE 420 HOUSTON, TX 77063	Consulting Services	Fee & Expenses	165	73,500
646 647 648	LANGUAGE LINE SERVICES 1 LOWER RAGSDALE DR MONTEREY, CA 93940	Interpreter/ Training Services	Fee & Expenses	879, 903	87,590
649 650 651	LARKIN ENTERPRISES INC 317 W BROADWAY, PO BOX 405 LINCOLN, ME 04457	Professional Services	Fee & Expenses	107, 108, 184, 511, 512, 513, 537, 539, 542, 543, 544, 552, 553, 818, 834, 853, 864	6,149,893
652 653 654	LAWRENCE PRODUCTIONS 6146 W MAIN ST, SUITE A KALAMAZOO, MI 49009	Video Production	Fee & Expenses	107, 108, 500, 580, 588, 590, 870, 874, 880, 885, 894, 901, 920, 921	80,170
655 656 657	LEAD MARKETING AGENCY INC 2311 E BELTLINE SE GRAND RAPIDS, MI 49546	Consulting Services	Fee & Expenses	107, 108, 426.5, 583, 593, 908, 912, 920, 921, 923, 930	5,679,932
658 659 660	LEIDOS ENGINEERING LLC 9400 BROADWAY EXTENSION, SUITE 300 OKLAHOMA CITY, OK 73114	Engineering Services	Fee & Expenses	107, 108	3,317,433
661 662 663	LOCKHEED MARTIN CORPORATION 700 N FREDERICK AVE GAITHERSBURG, MD 20879-3328	Technical Services	Fee & Expenses	107, 108	3,149,823
664 665 666	LODESTAR CONSTRUCTION INC 333 N PARK ST GRAND RAPIDS, MI 49544	Construction Services	Fee & Expenses	107, 108, 592, 594	419,752
667 668 669	LOOP1 SYSTEMS PO BOX 5322 AUSTIN, TX 78763	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921	50,935
670 671 672	LRN CORPORATION 1100 GLENDON AVE, SUITE 700 LOS ANGELES, CA 90024	Technical Services	Fee & Expenses	165	153,580
673 674 675	MACMILLAN ASSOCIATES INC 714 E MIDLAND STREET BAY CITY, MI 48706	Consulting/ Engineering Services	Fee & Expenses	107, 108, 184, 512, 513, 834, 935	538,820
676 677 678	MAGNUM SOLVENT INC 470 MAGNUM DR NE, PO BOX 1041 KALKASKA, MI 49646	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 184, 416, 548, 549, 818, 821, 824, 833, 834, 836, 857, 865, 874, 875, 889	1,229,281
679 680 681	MANNIK & SMITH GROUP INC 2365 HAGGERTY RD SOUTH CANTON, MI 48188	Consulting/ Engineering Services	Fee & Expenses	107, 108	362,403
682 683 684	MAR/TEC INCORPORATED 3335 S AIRPORT RD W, SUITE 5A TRAVERSE CITY, MI 49684	Consulting Services	Fee & Expenses	107, 108, 184, 186, 537, 539, 543, 549, 580, 587, 588, 590, 856, 863, 880, 920, 921, 923	1,518,962
685 686 687	MARTIN ENGINEERING COMPANY ONE MARTIN PLACE NEPONSET, IL 61345-9766	Construction Services	Fee & Expenses	107, 108, 502, 505, 512	56,815
688 689 690	MATERIALS TESTING CONSULTANTS 693 PLYMOUTH NE GRAND RAPIDS, MI 49505	Consulting Services	Fee & Expenses	107, 108, 501, 512, 543, 545	410,008
691 692 693	MC ALVEY MERCHANT & ASSOCIATES LLC 120 WEST OTTAWA STREET LANSING, MI 48933	Consulting Services	Fee & Expenses	920, 921	52,000
694 695 696	MECHANICAL CONTROLS & MAINT 6540 DIPLOMAT DRIVE STERLING HEIGHTS, MI 48314	Technical/ Testing Services	Fee & Expenses	163, 184, 935	56,686
697 698 699	MERCANTILE ADJUSTMENT BUREAU LLC 165 LAWRENCE BELL DR, SUITE 100 WILLIAMSVILLE, NY 14221	Pre-Collection Services	Fee & Expenses	903	195,251
700 701 702	MERJENT INC 800 WASHINGTON AVE N, SUITE 315 MINNEAPOLIS, MN 55401	Inspection Services	Fee & Expenses	107, 108	80,217
703 704 705	METRO CONSULTING ASSOCIATES PLLC 45345 FIVE MILE RD, PO BOX 1710 PLYMOUTH, MI 48112-1710	Surveying Services	Fee & Expenses	184	1,239,743
706 707 708	MICHIGAN AUTO INS PLACEMENT FACILIT PO BOX 532318 LIVONIA, MI 48153-2318	Professional Services	Fee & Expenses	228	174,576
709 710 711 712	MICROSOFT CORPORATION 1000 TOWN CENTER, SUITE 2000 SOUTHFIELD, MI 48075	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	482,880

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
713	MID-AMERICA DYNAMICS INC	Technical Services	Fee & Expenses	107, 108	91,365
714	5403 PATTON DR, UNIT 211				
715	LISLE, IL 60532				
716	MID AMERICAN INSPECTION SVCS	Technical/ Testing Services	Fee & Expenses	107, 108, 856, 863	515,802
717	1206 EFFIE RD, PO BOX 1427				
718	GAYLORD, MI 49734				
719	MID-STATE CONSULTANTS INC	Surveying Services	Fee & Expenses	588	69,090
720	1475 N 200 W				
721	NEPHI, UT 84648-8902				
722	MIDWEST FIBER NETWORKS LLC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	629,964
723	6070 N FLINT RD				
724	GLENDAL, WI 53209				
725	MIKA MEYERS BECKETT & JONES PLC	Legal Services	Fee & Expenses	228	164,057
726	900 MONROE NW				
727	GRAND RAPIDS, MI 49503				
728	MILLER CANFIELD PADDOCK & STONE	Legal Services	Fee & Expenses	107, 108, 146, 181, 182, 184, 228, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	467,845
729	150 WEST JEFFERSON, SUITE 2500				
730	DETROIT, MI 48226				
731	MINACS GROUP INC (USA) INC	Training Services	Fee & Expenses	903	3,336,097
732	34115 W TWELVE MILE RD				
733	FARMINGTON HILLS, MI 48331				
734	MINERAL LABS INCORPORATED	Professional Services	Fee & Expenses	501, 512, 547	69,022
735	309 PARKWAY DRIVE				
736	SALYERSVILLE, KY 41465				
737	MISS DIG SYSTEM INC	Professional Services	Fee & Expenses	584, 856, 857, 863, 865, 909	456,435
738	3285 LAPEER RD WEST				
739	AUBURN HILLS, MI 48326				
740	MOMAR INC	Maintenance Services	Fee & Expenses	107, 108, 501	590,995
741	1830 ELLSWORTH INDUSTRIAL DR				
742	ATLANTA, GA 30318				
743	MONARCH ELECTRIC APPARATUS SVCS	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 512, 513, 544	429,123
744	18800 MEGINNITY ST				
745	MELVINDALE, MI 48122				
746	MONARCH WELDING & ENGINEERING	Construction Services	Fee & Expenses	107, 108, 163, 184, 501, 506, 511, 512, 513, 539, 588, 830, 878, 879, 880, 920, 921, 923	3,576,495
747	1566 TECH PARK DR				
748	BAY CITY, MI 48706				
749	MOODYS INVESTORS SERVICES	Professional Services	Fee & Expenses	146, 923	322,750
750	99 CHURCH STREET				
751	NEW YORK, NY 10007				
752	MOORE TROSPER CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108, 935	1,449,599
753	4224 KELLER RD, PO BOX 217				
754	HOLT, MI 48842				
755	MORGAN MARKETING PARTNERS LLC	Technical/ Consulting Services	Fee & Expenses	182	138,814
756	6205 DAVENPORT DRIVE				
757	MADISON, WI 53711-2447				
758	MORLEY COMPANIES INC	Consulting Services	Fee & Expenses	912	112,460
759	ONE MORLEY PLAZA				
760	SAGINAW, MI 48603				
761	MOTIVATE DESIGN LLC.	Consulting Services	Fee & Expenses	107, 108, 182, 930	336,999
762	66 WEST BROADWAY, SUITE 600				
763	NEW YORK, NY 10007				
764	MPR ASSOCIATES INC	Technical/ Consulting Services	Fee & Expenses	107, 108	129,624
765	320 KING STREET				
766	ALEXANDRIA, VA 22314-3230				
767	MTS INTEGRATRAK	Technical Services	Fee & Expenses	165	56,638
768	70 GRAND AVE #104				
769	RIVER EDGE, NJ 07661-1936				
770	MUE INC	Construction Services	Fee & Expenses	107, 108, 512, 583, 584, 585, 593, 594, 874, 878, 879, 887, 892, 893, 903	21,932,963
771	2420 AUBURN RD				
772	AUBURN HILLS, MI 48326				
773	NATIONAL ENERGY FOUNDATION	Consulting Services	Fee & Expenses	182	1,689,333
774	4516 S 700, SUITE 100				
775	SALT LAKE CITY, UT 84107				
776	NATURAL RESOURCE TECHNOLOGY	Consulting Services	Fee & Expenses	107, 108, 242	110,017
777	234 W FLORIDA ST 5TH FLR				
778	MILWAUKEE, WI 53204				
779	NAVIGANT CONSULTING INC	Consulting Services	Fee & Expenses	182, 500, 930	372,154
780	30 S WACKER DR, SUITE 3550				
781	CHICAGO, IL 60606				
782	NEDERVELD ASSOCIATES SURVEYING	Professional Services	Fee & Expenses	107, 108, 184	98,890
783	217 GRANDVILLE AVE SW, STE 302				
784	GRAND RAPIDS, MI 49503				
785					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
786	NELSON TRANE COMPANY	Professional Services	Fee & Expenses	107, 108, 163, 184, 506, 539, 588, 830, 879, 880, 920, 935	109,691
787	5335 HILL 23 DRIVE				
788	FLINT, MI 48507				
789	NEPC LLC	Consulting Services	Fee & Expenses	146, 926	80,000
790	ONE MAIN ST				
791	CAMBRIDGE, MA 02142				
792	NETSCOUT SYSTEMS	Technical Services	Fee & Expenses	107, 108, 165	159,373
793	310 LITTLETON ROAD				
794	WESTFORD, MA 01886-4105				
795	NEW CENTURY ENGR & DESIGN INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 184, 500, 502, 505, 506, 510, 511, 512, 539, 544 546, 549, 551, 834, 864	94,844
796	3139 N MERIDIAN				
797	SANFORD, MI 48657				
798	NEWKIRK ELECTRIC ASSOCIATES	Technical Services	Fee & Expenses	107, 108, 184, 416, 500, 506, 535, 544, 556, 580, 583, 593, 851, 880, 903, 920, 921, 923	24,389,860
799	1875 ROBERTS ST				
800	MUSKEGON, MI 49442				
801	NEXUM INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 165	107,597
802	190 S LASALLE ST, SUITE 1450				
803	CHICAGO, IL 60603				
804	NOVA CONSULTANTS INC	Consulting/ Engineering Services	Fee & Expenses	107, 108, 921, 923	209,363
805	21580 NOVI RD, SUITE 300				
806	NOVI, MI 48375				
807	NOVO 1 INC	Technical Services	Fee & Expenses	107, 108, 184, 824, 874, 879	2,240,120
808	4301 CAMBRIDGE RD				
809	FORT WORTH, TX 76155				
810	NTH CONSULTANTS LTD	Consulting/ Technical Services	Fee & Expenses	107, 108, 146, 501, 512, 920, 921, 923	397,347
811	41780 SIX MILE RD				
812	NORTHVILLE, MI 48168-3459				
813	OLIVER WYMAN INC	Consulting Services	Fee & Expenses	588, 880, 921	451,500
814	200 CLARENDON STREET, 12TH FLR				
815	BOSTON, MA 02116				
816	OMNIVERE LLC	Legal Services	Fee & Expenses	228	124,180
817	PO BOX 519				
818	WILMETTE, IL 60091				
819	OPEN SYSTEMS INTERNATIONAL INC	Technical Services	Fee & Expenses	107, 108, 165, 920, 921, 923	282,560
820	4101 ARROWHEAD DR				
821	MEDINA, MN 55340-9649				
822	OPOWER INC	Technical Services	Fee & Expenses	182	891,761
823	1515 N COURTHOUSE RD, 8TH FLR				
824	ARLINGTON, VA 22201				
825	OPTECH LLC	IT Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	220,515
826	3290 W BIG BEAVER, SUITE 220				
827	TROY, MI 48084				
828	OPTIV SECURITY INC	Technical Services	Fee & Expenses	107, 108	330,000
829	1125 17TH ST, SUITE 1700				
830	DENVER, CO 80202				
831	OPTOMI LLC	Staffing Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921	178,882
832	500 COLONIAL CENTER PARKWAY, SUITE 140				
833	ROSWELL, GA 30076				
834	ORCHARD HILTZ & MCCLIMENT INC	Construction QA Services	Fee & Expenses	107, 108	162,130
835	34000 PLYMOUTH RD				
836	LIVONIA, MI 48150-1512				
837	PAY GOVERNANCE LLC	Consulting Services	Fee & Expenses	146, 923	217,888
838	100 N 18TH STREET, SUITE 821				
839	PHILADELPHIA, PA 19103				
840	PER SE GROUP INC	Engineering Staffing Services	Fee & Expenses	107, 108, 184	824,629
841	310 S HALE ST				
842	WHEATON, IL 60187-5220				
843	PETER BASSO ASSOCIATES INC	Energy Audit Services	Fee & Expenses	935	79,123
844	5145 LIVERNOIS RD, SUITE 100				
845	TROY, MI 48098				
846	PETERS CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108	177,216
847	3325 E KILGORE RD				
848	KALAMAZOO, MI 49001-5533				
849	PETROCHEM INSPECTION SERVICE INC	Inspection Services	Fee & Expenses	107, 108, 856, 863, 870, 885, 887	91,810
850	1475 E SAM HOUSTON PKWY S, SUITE 100				
851	PASADENA, TX 77503				
852	PETROTECH INC	Technical Services	Fee & Expenses	107, 108	617,339
853	151 BROOKHOLLOW ESPLANADE				
854	NEW ORLEANS, LA 70123				
855	PHOENIX PARTNERS LLC	Inspection/ Testing Services	Fee & Expenses	107, 108, 511, 512, 513, 553	384,541
856	845 MONROE STREET				
857	CARLTON, MI 48117				
858					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
859	PIC GROUP INC				
860	1000 PARKWOOD CIR, SUITE 1000	Staffing	Fee &		
861	ATLANTA, GA 30339	Services	Expenses	107, 108, 184	144,472
862	PINNACLE ENTERPRISE GROUP LLC	Consulting/			
863	6234 CROMWELL RD	Training	Fee &	506, 539, 588, 814, 818, 824,	
864	WEST BLOOMFIELD, MI 48322	Services	Expenses	834, 850, 853, 864, 880, 935	116,783
865	PIONEER SOLUTIONS LLC				
866	7400 E ORCHARD RD, STE 2050N	Technical	Fee &	107, 108, 500, 506, 535, 556,	
867	GREENWOOD VILLAGE, CO 80111	Services	Expenses	580, 824, 851, 880, 903, 920,	450,248
868	PIPETEL TECHNOLOGIES INC			921, 923	
869	300 INTERNATIONAL DR, SUITE 100	Inspection	Fee &		
870	WILLIAMSVILLE, NY 14221	Services	Expenses	887	271,100
871	PLATTS				
872	PO BOX 848093	Professional	Fee &		
873	DALLAS, TX 75284	Services	Expenses	146, 501, 556, 851, 921	73,292
874	PMA CONSULTANTS LLC				
875	ONE WOODWARD AVE, SUITE 1400	Consulting	Fee &		
876	DETROIT, MI 48226	Services	Expenses	107, 108, 184	525,002
877	POLSINELLI PC				
878	900 W 48TH PLACE, SUITE 900	Legal	Fee &		
879	KANSAS CITY, MO 64112	Services	Expenses	242	58,241
880	POWELL ELECTRIC SYSTEMS INC	Engineering/			
881	8550 MOSLEY DRIVE	Technical	Fee &		
882	HOUSTON, TX 77075	Services	Expenses	107, 108	2,863,534
883	POWER PLUS ENGINEERING INC				
884	46575 MAGELLAN DR	Electrical	Fee &		
885	NOVI, MI 48377-2452	Services	Expenses	107, 108, 416	686,158
886	POWERPLAN INC	Technical/			
887	200 GALLERIA PKWY, SUITE 1300	Consulting	Fee &	107, 108, 165, 500, 506, 535,	
888	ATLANTA, GA 30339	Services	Expenses	556, 580, 824, 851, 880, 903,	1,350,448
889	PRICEWATERHOUSE COOPERS LLP			920, 921, 923	
890	400 RENAISSANCE CENTER	Consulting	Fee &	107, 108, 146, 181, 242, 920,	
891	DETROIT, MI 48243	Services	Expenses	921, 923	5,249,078
892	PROFESSIONAL COMMUNICATIONS SERVICES INC				
893	1410 WEST GANSON, PO BOX 293	Technical	Fee &	107, 108, 146, 163, 184, 500,	
894	JACKSON, MI 49202	Services	Expenses	506, 535, 556, 580, 588, 851,	251,974
895	PULSE220			880, 903, 920, 921, 923, 935	
896	1200 WOODWARD HEIGHTS	Event Planning	Fee &		
897	FERNDAL, MI 48220	Services	Expenses	107, 108, 184, 426.5, 908, 921	138,679
898	PUMFORD CONSTRUCTION INC				
899	1674 CHAMPAGNE DR N	Construction	Fee &	107, 108, 163, 184, 506, 511,	
900	SAGINAW, MI 48604-9202	Services	Expenses	512, 543, 553, 588, 834, 865,	6,498,324
901	QUALITY TRAINING SYSTEMS			874, 880, 903, 920, 921, 935	
902	53 W JACKSON BLVD, SUITE 909	Consulting	Fee &		
903	CHICAGO, IL 60604	Services	Expenses	107, 108, 556, 580, 582, 588,	402,565
904	QUESTLINE INC	Consulting/		590, 592	
905	2025 RIVERSIDE DR	Technical	Fee &	182, 186, 879, 908, 912, 920,	
906	COLUMBUS, OH 43221-4012	Services	Expenses	921, 923, 930	272,242
907	RANDSTAD ENGINEERING				
908	225 SCIENTIFIC DR	Staffing	Fee &		
909	NORCROSS, GA 30092	Services	Expenses	107, 108, 184	1,255,069
910	REDWOOD SOFTWARE INC				
911	3000 AERIAL CENTER PARKWAY, SUITE 115	Technical	Fee &		
912	MORRISVILLE, NC 27560	Services	Expenses	107, 108	126,172
913	REED GROUP LTD	Absence			
914	10155 WESTMOOR DR #210	Management	Fee &	107, 108, 186, 416, 417, 580,	
915	WESTMINSTER, CO 80021	Services	Expenses	587, 588, 590, 850, 870, 878,	1,005,792
916	REHMANN LLC			880, 885, 901, 902, 921, 923	
917	5800 GRATIOT	Audit	Fee &		
918	SAGINAW, MI 48605	Services	Expenses	228, 923	58,605
919	RE-SOURCE PARTNERS ASSET MANAGEMENT	Consulting/			
920	5700 CROOKS RD, SUITE 101	Technical	Fee &		
921	TROY, MI 48098	Services	Expenses	107, 108	490,147
922	REVOLUTION TECHNOLOGIES LLC				
923	1676 W HIBISCUS BLVD, SUITE 102	Staffing	Fee &	107, 108, 184, 500, 506, 535,	
924	MELBOURNE, FL 32901	Services	Expenses	556, 580, 824, 851, 880, 903,	2,376,040
925	RL MORRIS & SONS CONSTRUCTION			920, 921, 923	
926	3398 VALLEY RD NW	Construction	Fee &	107, 108, 583, 584, 863, 879,	
927	KALKASKA, MI 49646	Services	Expenses	920, 921	26,534,788
928	RMB CONSULTING & RESEARCH INC				
929	5104 BUR OAK CIRCLE	Consulting	Fee &	107, 108, 184, 506, 539, 549,	
930	RALEIGH, NC 27612	Services	Expenses	588, 814, 818, 824, 834, 850,	68,597
931				853, 864, 880, 935	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
932	RMF NOOTER INC	Professional Services	Fee & Expenses	107, 108, 512, 513	77,477
933	915 MATZINGER ROAD				
934	TOLEDO, OH 43612				
935	ROCK INTERFACE SYSTEMS	Technical Services	Fee & Expenses	107, 108, 834, 851, 864	288,780
936	2708 KINNEY AVENUE NW				
937	GRAND RAPIDS, MI 49834				
938	ROOSE SERVICES INC	Consulting Services	Fee & Expenses	107, 108, 863	268,444
939	PO DRAWER 610				
940	KALKASKA, MI 49646				
941	ROSEN USA INC	Inspection Services	Fee & Expenses	107, 108, 856, 863	2,472,816
942	14120 INTERDRIVE E				
943	HOUSTON, TX 77032-3324				
944	ROWE PROFESSIONAL SERVICES CO	Engineering Services	Fee & Expenses	107, 108, 184	1,592,338
945	PO BOX 3748				
946	FLINT, MI 48502				
947	RUSSELL REYNOLDS ASSOCIATES INC	Professional Services	Fee & Expenses	146, 590, 930	95,753
948	200 PARK AVE, STE 2300				
949	NEW YORK, NY 10166				
950	SAP INDUSTRIES INC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	21,204,321
951	3999 WEST CHESTER PIKE				
952	NEWTOWN SQUARE, PA 19073				
953	SCHINDLER ELEVATOR CORPORATION	Maintenance Services	Fee & Expenses	107, 108, 163, 184, 506, 511, 920, 921, 935	338,291
954	20 WHIPPANY RD				
955	MORRISTOWN, NJ 07960				
956	SCHULTZ INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 506, 539, 588, 824, 830, 834, 863, 880, 935	64,353
957	PO BOX 27607				
958	LANSING, MI 48909				
959	SDK ENGINEERING LLC	Staffing Services	Fee & Expenses	107, 108, 184, 512, 513	797,017
960	111 GOLFCREST DR				
961	DEARBORN, MI 48124				
962	SERENUS JOHNSON & SON CONST CO	Construction/ Design Services	Fee & Expenses	107, 108	6,339,262
963	5178 S KASEMEYER, PO BOX 800				
964	BAY CITY, MI 48707				
965	SERVICENOW INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921	696,828
966	3260 JAY ST				
967	SANTA CLARA, CA 95054				
968	SHERIDAN SURVEYING COMPANY	Survey Services	Fee & Expenses	184	131,306
969	910 FIFTH ST				
970	MICHIGAN CENTER, MI 49254				
971	SIDOCK GROUP INC	Consulting/ Engineering Services	Fee & Expenses	107, 108, 511, 824, 850, 853, 856, 859, 863, 864, 870, 880	866,104
972	45650 GRAND RIVER AVE				
973	NOVI, MI 48374				
974	SIEMENS ENERGY INC	Technical/ Engineering Services	Fee & Expenses	107, 108, 513	8,268,586
975	601 OAKMONT LN, SUITE 180				
976	WESTMONT, IL 60559-5523				
977	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108, 556, 580, 582, 583, 587, 588, 590, 592, 880	6,094,474
978	27421 HOLIDAY LANE				
979	PERRYSBURG, OH 43551				
980	SIGMAFLOW LLC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	193,250
981	7800 N DALLAS PKWY, SUITE 150				
982	PLANO, TX 75024				
983	SILVER SPRING NETWORKS	Technical Services	Fee & Expenses	182	296,428
984	555 BROADWAY ST				
985	REDWOOD CITY, CA 94063				
986	SKILLSOFT CORPORATION	Training Services	Fee & Expenses	165	289,995
987	107 NORTHEASTERN BLVD				
988	NASHUA, NH 03062				
989	SLOVER & LOFTUS	Professional Services	Fee & Expenses	501	3,524,559
990	1224 17TH ST NW				
991	WASHINGTON, DC 52094-2046				
992	SMITH HAUGHEY RICE & ROEGGE	Legal Services	Fee & Expenses	146, 228, 921	87,701
993	100 MONROE CENTEER NW				
994	GRAND RAPIDS, MI 49503-2251				
995	SOIL & MATERIALS ENGINEERS INC	Consulting Services	Fee & Expenses	107, 108, 146, 182, 184, 186, 242, 511, 549, 553, 818, 830, 834, 850, 861, 887, 892, 935	804,719
996	43980 PLYMOUTH OAKS BLVD				
997	PLYMOUTH, MI 48170-2584				
998	SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	623,889
999	9364 W FREELAND RD				
1000	FREELAND, MI 48623				
1001	SPICER GROUP INC.	Engineering Services	Fee & Expenses	107, 108, 511, 537	302,431
1002	230 S WASHINGTON AVE				
1003	SAGINAW, MI 48607-1286				
1004					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1005	SPALDING DEDECKER ASSOCIATES INC	Surveying/ Drafting Services	Fee & Expenses	184	190,884
1006	905 SOUTH BLVD E				
1007	ROCHESTER HILLS, MI 48307-5358				
1008	SPOTLIGHT PRODUCTIONS MICHIGAN	Marketing Services	Fee & Expenses	426.5	61,200
1009	105 W ALLEGAN, SUITE 100				
1010	LANSING, MI 48933				
1011	SSOE INC	Engineering Services	Fee & Expenses	107, 108, 556, 582, 583, 588	89,741
1012	1001 MADISON AVE				
1013	TOLEDO, OH 43604				
1014	STANDARD & POOR'S FINANCIAL SVCS	Analytical Services	Fee & Expenses	146, 921, 923	319,450
1015	55 WATER ST				
1016	NEW YORK, NY 10041				
1017	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107, 108, 163, 184, 506, 511, 514, 539, 542, 543, 545, 553, 588, 830, 834, 864, 880, 935	216,364
1018	11340 54TH AVENUE				
1019	ALLENDALE, MI 49401				
1020	STELLIUM INC	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	2,571,612
1021	10700 RICHMOND AVENUE, SUITE 208				
1022	HOUSTON, TX 77042				
1023	STRUCTURAL INTEGRITY ASSOC INC	Consulting Services	Fee & Expenses	863	75,000
1024	5215 HELLYER AVE, SUITE 210				
1025	SAN JOSE, CA 95138-1025				
1026	SUCCESS FACTORS INC	Consulting Services	Fee & Expenses	165	160,680
1027	1500 FASHION ISLAND BLVD, SUITE 300				
1028	SAN MATEO, CA 94404				
1029	SULLIVAN WARD ASHER & PATTON	Legal Services	Fee & Expenses	228	125,394
1030	258000 NORTHWESTERN HWY, BOX 222				
1031	SOUTHFIELD, MI 48037-0222				
1032	SUN TECHNICAL SERVICES INC	Project Management Services	Fee & Expenses	107, 108, 184, 500	259,507
1033	5588 LONGLEY LANE				
1034	RENO, NV 89511				
1035	SUN-NET CONSULTING	Technical Services	Fee & Expenses	107, 108, 556, 580, 582, 588, 590, 592	110,700
1036	5671 SANTA TERESA BLVD, SUITE 205				
1037	SAN JOSE, CA 95123				
1038	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107, 108, 165, 184, 500, 506, 535, 556, 580, 851, 880, 901, 903, 908, 920, 921, 923, 935	1,755,976
1039	1095 CROOKS RD, STE 100				
1040	TROY, MI 48084				
1041	SUPERIOR ENVIRONMENTAL CORP	Inspection Services	Fee & Expenses	107, 108, 146	69,761
1042	1128 FRANKLIN ST				
1043	MARNE, MI 49435				
1044	SUPERIOR INVESTIGATIVE SERVICES	Investigative Services	Fee & Expenses	107, 108, 186, 228, 417, 500, 501, 510, 588, 546, 550, 901, 921	57,735
1045	1100 CORPORATE OFFICE DR, STE 320				
1046	MILFORD, MI 48381				
1047	SURVEYING SOLUTIONS INC	Mapping Services	Fee & Expenses	184	740,221
1048	4471 M-61				
1049	STANDISH, MI 48658				
1050	SUSTAINALYTICS US INC	Consulting Services	Fee & Expenses	921	60,000
1051	24 SCHOOL ST, STE 803				
1052	BOSTON, MA 02108				
1053	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 510, 535, 556, 580, 824, 851, 880, 880, 887, 903, 920, 921, 923	186,573
1054	7 WEST SQUARE LAKE ROAD				
1055	BLOOMFIELD HILLS, MI 48302				
1056	TC TECHNOLOGY	Technical Services	Fee & Expenses	107, 108, 165	633,914
1057	2231 FARADAY AVE, SUITE 140				
1058	CARLSBAD, CA 92008				
1059	TDW PIPELINE SURVEYS	Inspection Services	Fee & Expenses	856	91,682
1060	PO BOX 1286				
1061	TULSA, OK 74101				
1062	TECH ENVIRONMENTAL INC	Professional Environmental Services	Fee & Expenses	107, 108, 228	374,616
1063	303 WYMAN ST, SUITE 295				
1064	WALTHAM, MA 02451				
1065	TEKSYSTEMS INC	Staffing Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 824, 851, 880, 903, 920, 921, 923	4,367,178
1066	7437 RACE RD				
1067	HANOVER, MD 21076				
1068	TELVENT USA CORPORATION	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 824, 851, 880	334,967
1069	7000A HOLLISTER RD				
1070	HOUSTON, TX 77040				
1071	TELVENT DTN LLC	Consulting Services	Fee & Expenses	107, 108, 556, 582, 588, 590, 592, 923	124,347
1072	9110 W DODGE RD				
1073	OMAHA, NE 68114				
1074	TG ADVISERS INC	Engineering Services	Fee & Expenses	107, 108, 513	217,511
1075	4550 NEW LINDEN HILL RD, SUITE 152				
1076	WILMINGTON, DE 19808				
1077					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1078	THE DAVID GROUP	Advertising/		107, 108, 163, 184, 500, 510,	
1079	PO BOX 72080	Marketing	Fee &	556, 580, 582, 583, 588, 850,	
1080	CLEVELAND, OH 44192-0080	Services	Expenses	870, 880, 903, 920, 921, 935	56,288
1081	THOMAS S KRUM CONSULTING LLC				
1082	209 E MICHIGAN AVE	Consulting	Fee &	107, 108, 163, 184, 511, 588,	
1083	MARSHALL, MI 49068	Services	Expenses	592, 834, 880, 920, 921, 935	373,558
1084	TIME MANAGEMENT				
1085	PO BOX 411	Professional	Fee &		
1086	MATTAWAN, MI 49071	Services	Expenses	107, 108, 513, 543	168,671
1087	TOP MARKETING GROUP INC				
1088	2655 N OCEAN DR, SUITE 500	Marketing	Fee &		
1089	SINGER ISLAND, FL 33404	Group	Expenses	186, 879	434,896
1090	TOSHIBA INTERNATIONAL CORP	Consulting/			
1091	101 MONTGOMERY, FLR-23	Engineering	Fee &		
1092	SAN FRANCISCO, CA 94104	Services	Expenses	107, 108	78,686,845
1093	TQS RESEARCH INC				
1094	3600 MANSELL RD, SUITE 220	Consulting	Fee &		
1095	ALPHARETTA, GA 30022	Services	Expenses	921	58,500
1096	TRANSETH & ASSOCIATES PLLC				
1097	105 W HILLSDALE	Consulting	Fee &		
1098	LANSING, MI 48933	Services	Expenses	920, 921	71,500
1099	TRC ENGINEERS LLC				
1100	14 GABRIEL DR	Consulting	Fee &		
1101	AUGUSTA, ME 04330-7853	Services	Expenses	107, 108	110,996
1102	TRC PIPELINE SERVICES LLC	Real Estate			
1103	21 GRIFFIN RD N	Acquisition	Fee &		
1104	WINDSOR, CT 06095	Services	Expenses	184	218,566
1105	TRITERRA LLC				
1106	1210 N CEDAR ST, SUITE A	Consulting	Fee &		
1107	LANSING, MI 48906	Services	Expenses	107, 108, 242	68,604
1108	TRUVEN HEALTH ANALYTICS INC				
1109	777 E EISENHOWER PKY, SUITE 500	Consulting	Fee &		
1110	ANN ARBOR, MI 48108	Services	Expenses	923	85,500
1111	UMS GROUP INC				
1112	1300 INTERPACE PKWY, SUITE C380	Consulting	Fee &	107, 108, 500, 510, 814, 818,	
1113	PARSIPPANY, NJ 07054	Services	Expenses	830, 834, 853, 864	89,800
1114	UNDERWATER CONSTRUCTION CORP				
1115	110 PLAINS RD, PO BOX 699	Professional	Fee &		
1116	ESSEX, CT 06426	Services	Expenses	542, 543, 545	2,150,317
1117	UNITED CONVEYOR CORPORATION				
1118	2100 NORMAN DR W	Engineering	Fee &		
1119	WAUKEGAN, IL 60085	Services	Expenses	107, 108	11,725,303
1120	URS CORPORATION GREAT LAKES				
1121	3950 SPARKS DR SE	Consulting	Fee &		
1122	GRAND RAPIDS, MI 49546	Services	Expenses	537	77,563
1123	USIC LOCATING SERVICES INC				
1124	PO BOX 713359	Professional	Fee &	107, 108, 584, 585, 586, 587,	
1125	CINCINNATI, OH 45271-3359	Services	Expenses	596, 874, 887, 892	8,127,371
1126	UTILITIES INTERNATIONAL INC				
1127	161 N CLARK ST, SUITE 3400	Technical/	Fee &	107, 108, 500, 506, 535, 556,	
1128	CHICAGO, IL 60601	Services	Expenses	580, 824, 851, 880, 903, 920,	
1129	UTILITY RESOURCE GROUP LLC			921, 923	388,614
1130	49751 W CENTRAL PARK				
1131	SHELBY TWP, MI 48317	Surveying	Fee &	107, 108, 583, 584, 585, 586,	
1132	VALLEY CITY ENVIRONMENTAL SVCS	Services	Expenses	587, 874, 887, 892, 903	2,473,750
1133	1040 MARKET ST SW				
1134	GRAND RAPIDS, MI 49503-4893	Professional	Fee &	107, 108, 184, 500, 502, 506,	
1135	VANGUARD FIRE & SECURITY CO INC	Services	Expenses	510, 511, 542, 543, 549, 553,	
1136	2101 MARTINDALE AVE SW, PO BOX 9218			583, 584, 834, 856, 863, 880	289,154
1137	GRAND RAPIDS, MI 49509	Inspection	Fee &	163, 184, 500, 502, 506, 510,	
1138	VENTYX INC	Services	Expenses	512, 514, 539, 588, 830, 834,	
1139	400 PERIMETER CENTER TERRACE,STE 500			879, 880, 920, 921, 935	73,492
1140	ATLANTA, GA 30346	Professional	Fee &		
1141	VERIZON NETWORK INTEGRATION GRP	Services	Expenses	107, 108	970,785
1142	100 E ROYAL LANE, SUITE 300				
1143	IRVING, TX 75039	Professional	Fee &	165	324,274
1144	VERIZON SELECT SERVICES INC	Technical/			
1145	ONE TOWNE SQUARE	Maintenance	Fee &		
1146	SOUTHFIELD, MI 48076	Services	Expenses	165	75,570
1147	VESTA PARTNERS LLC				
1148	300 FIRST STAMFORD PL	Consulting	Fee &		
1149	STAMFORD, CT 06902	Services	Expenses	880	100,000
1150					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1151	VIRTUAL DBS INC				
1152	85 BROWN ST	Consulting Services	Fee & Expenses	182	58,392
1153	NORTH KINGSTOWN, RI 02852				
1154	VOXAI SOLUTIONS INC				
1155	635 FRITZ DR, SUITE 220	Professional Services	Fee & Expenses	107, 108	323,409
1156	COPPELL, TX 75019				
1157	WADE TRIM INC				
1158	1403 S VALLEY CENTER DR, PO BOX 580	Professional Services	Fee & Expenses	107, 108, 184, 580, 588, 590, 870, 878, 880, 887, 901	4,253,486
1159	BAY CITY, MI 48707				
1160	WARNER NORCROSS & JUDD LLP				
1161	900 FIFTH THIRD CENTER, 111 LYON ST NW	Legal Services	Fee & Expenses	107, 108, 146, 228, 500, 920, 921, 923	733,623
1162	GRAND RAPIDS, MI 49503				
1163	WATERSHED SCIENCES INC	Consulting/ Technical Services	Fee & Expenses	583, 588	192,747
1164	517 SW 2ND, SUITE 400				
1165	CORVALLIS, OR 97333				
1166	WELDED CONSTRUCTION LP				
1167	26933 ECKEL RD	Construction Services	Fee & Expenses	107, 108, 863	21,984,258
1168	PERRYSBURG, OH 43551				
1169	WEST INFORMATION PUBLISHING				
1170	PO BOX 6187	Professional Services	Fee & Expenses	146, 228, 920, 921, 925	164,549
1171	CAROL STREAM, IL 60197-6187				
1172	WILLIAM A KIBBE & ASSOC INC				
1173	1475 S WASHINGTON AVE	Project Management Services	Fee & Expenses	107, 108, 184, 512	210,780
1174	SAGINAW, MI 48601				
1175	WILLIAMS & WORKS INC				
1176	549 OTTAWA AVENUE NW	Consulting/ Survey Services	Fee & Expenses	184	616,495
1177	GRAND RAPIDS, MI 49503				
1178	WINDROCK INC				
1179	1832 MIDPARK RD, SUITE 102	Engineering Services	Fee & Expenses	107, 108, 506, 588, 818, 824, 830, 834, 853, 859, 864, 879, 880	343,624
1180	KNOXVILLE, TN 37921				
1181	WOOD GROUP MUSTANG INC				
1182	16001 PARK TEN PLACE	Consulting/ Engineering Services	Fee & Expenses	107, 108	10,583,227
1183	HOUSTON, TX 77084				
1184	WORKSOFT INC				
1185	15851 DALLAS PKWY, SUITE 855	Consulting Services	Fee & Expenses	107, 108, 920, 921	485,046
1186	ADDISON, TX 75001				
1187	WORLEY PARSONS OF MICHIGAN INC				
1188	2675 MORGANTOWN RD	Engineering Services	Fee & Expenses	107, 108, 184, 512	5,153,924
1189	READING, PA 19607				
1190	XONEX RELOCATION LLC				
1191	PO BOX 3496	Relocation Services	Fee & Expenses	107, 108, 146, 184, 416, 500, 506, 510, 535, 556, 580, 824, 851, 880, 903, 920, 921, 930	1,936,418
1192	WILMINGTON, DE 19804				
1193	XTENSIBLE SOLUTIONS INC				
1194	6312 S FIDDLERS GREEN CIRCLE, SUITE 210E	Technical Services	Fee & Expenses	107, 108, 165	112,000
1195	GREENWOOD VILLAGE, CO 80111				
1196					
1197					
1198					
1199					
1200					
1201					
1202					
1203					
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1221					
1222					958,945,799
1223					

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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) December 31, 2015	Year of Report December 31, 2015	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company. 2. In column (b) describe the affiliation (percentage ownership, etc.). 3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends			declared, etc.). 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported. 5. In columns (f) and (g) report the amount classified to		
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	798
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	728,906
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	71,741
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	399
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	522,930
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	7,895
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	11,396
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)	9,795
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	29,311
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	4,453
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	100,198
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 49.9%	Professional Svcs		-
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	9,757
16	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		-
17	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	78,846
18	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	261,063
19	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
20	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
21	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	52,920
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,381
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,891,789

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
non-operating income and the account(s) in which reported.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.						
7. In column (j) report the total.						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	-	146	11,395	11,395	Full Cost	1
419	4	146	1,161	1,963	Full Cost	2
419	7,963	146,184	167,185,187	167,922,056	Full Cost	3
419	598	146	253,027	325,366	Full Cost	4
419	2	146	707	1,108	Full Cost	5
419	4,358	146	2,302,461	2,829,749	Full Cost	6
419	108	146	50,278	58,281	Full Cost	7
419	755	146	392,907	405,058	Full Cost	8
419	-	146	28,940	28,940	Full Cost	9
419	631	146	328,116	338,542	Full Cost	10
419	1,421	146	746,875	777,607	Full Cost	11
419	22	146	7,724	12,199	Full Cost	12
419	501	146	179,280	279,979	Full Cost	13
419	-	146	21,219	21,219	Full Cost	14
419	1,217	146	641,662	652,636	Full Cost	15
419	-	146	35,600	35,600	Full Cost	16
419	-	146	1,850,241	1,929,087	Full Cost	17
419	5,194	146	2,528,781	2,795,038	Full Cost	18
419	-	146	49,252	49,252	Full Cost	19
419	-	146	13,016	13,016	Full Cost	20
419	305	146	112,396	165,621	Full Cost	21
419	7	146	2,394	3,782	Full Cost	22
419	-	146	63,458	63,458	Full Cost	23
						24
						25
						26
						27
						28
						29
						30
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	23,086		176,806,077	178,720,952		

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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Energy Corporation	Parent Company	Restr Stock/Admin Serv	923,925	88,154
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services	925	2,667
4					
5	CMS Energy Resource Management	CMS Enterprises, 100%	Pre-Paid Energy Purch		
6					
7	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	14,977,235
8					
9	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	19,084,260
10					
11	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	48,314,550
12					
13					
14					
15					
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28					
29					
30					
TOTAL					82,466,866

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426.5	16,188,700			16,276,854	Full Cost	1
				2,667	Full Cost	2
		165	678,360	678,360	Full Cost	3
						4
				14,977,235	Full Cost	5
						6
				19,084,260	Full Cost	7
						8
				48,314,550	Full Cost	9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
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						27
						28
						29
						30
	16,188,700		678,360	99,333,926		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long Term Firm Point to Point Reservations (g)	Other Long Term Firm Service (h)	Short Term Firm Point to Point Reservations (i)	Other Service (j)
1	January	N/A								
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)		Year of Report December 31, 2015	
ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)		
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0		
2	Generation (Excluding Station Use):			minus line 17)			
3	Steam	15,833,354	19	Transmission by others losses	0		
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	38,163,542		
5	Hydro-Conventional	427,149	21	DISPOSITION OF ENERGY			
6	Hydro-Pumped Storage	460,957	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	32,992,002		
7	Other	3,864,522	23	Requirements Sales for Resale (See instruction 4, page 311.)	298,661		
8	LESS Energy for Pumping	647,291	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	3,066,775		
9	Net Generation (Total of lines 3 thru 8)	19,938,691	25	Energy furnished without charge			
10	Purchases	18,224,851	26	Energy used by the company (Electric Dept. only, excluding station use)	23,507		
11	Power Exchanges:		27	Total Energy Losses	1,782,597		
12	Received		28	TOTAL (Enter total of lines 22 thru			
13	Delivered		27)	(MUST equal line 20)	38,163,542		
14	NET Exchanges (line 12 minus 13)	0					
15	Transmission for other (Wheeling)						
16	Received						
17	Delivered						
MONTHLY PEAKS AND OUTPUT							
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system				amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.			
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.				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).			
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				5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).			
NAME of SYSTEM:							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)	
29	January	3,444,710	318,671	5573	8	1900	
30	February	3,188,774	209,345	5437	19	2000	
31	March	3,277,054	349,844	5071	5	2000	
32	April	2,783,960	174,514	4501	23	1000	
33	May	2,919,096	190,500	5282	18	1400	
34	June	3,103,298	264,992	5651	15	1300	
35	July	3,497,526	200,714	7231	28	1600	
36	August	3,438,896	200,523	7051	17	1400	
37	September	3,176,645	206,018	7021	2	1500	
38	October	3,119,607	427,958	4512	29	1900	
39	November	3,122,528	460,601	4873	23	1900	
40	December	3,091,448	213,421	4981	17	1900	
41	TOTAL	38,163,542	3,217,101				

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) 11/15/16		Year of Report December 31, 2015	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Cobb 4-5 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1956			
4	Year last unit was installed	1967		1957			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	669.12		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	617		319			
7	Plant hours connected to load	8321		8654			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		320			
10	When limited by condenser water	610		312			
11	Average number of employees	145		74			
12	Net generation, exclusive of plant use-KWh	3,186,314,100		1,825,199,200			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	96,499,949		1			
15	Equipments costs	669,180,461		179,939			
16	Asset Retirement Costs	-		-			
17	Total cost	767,630,098		293,231			
18	Cost per KW of Installed capacity (line 5)	1,147.2234		0.9383			
19	Production Expenses: Oper., Supv., & Engr.	2,596,623		636,154			
20	Fuel	90,810,082		49,278,136			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,489,743		2,839,380			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,542,168		1,987,873			
26	Misc. steam (or nuclear) power expenses	2,831,378		2,144,946			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	1,346,168		426,376			
30	Maintenance of structures	1,766,591		559,903			
31	Maintenance of boiler (or reactor) plant	7,716,058		3,586,731			
32	Maintenance of electric plant	2,449,679		448,722			
33	Maintenance of Misc. steam (or nuclear) plant	456,224		347,474			
34	Total Production Expenses	115,004,714		62,255,695			
35	Expenses per net KWh	0.0361		0.0341			
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	1882906	11752		985561	254425	
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)	17859124	5838000		18736371	1014000	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	44.124	89.426		38.65	4.633	
41	Avg. cost of fuel per unit burned	45.3641	89.4264		47.291	4.633	
42	Avg. cost of fuel burned per million Btu	2.54	15.318		2.524	4.569	
43	Avg. cost of fuel burned per KWh net gen.	0.0268	0.000		0.0255	0.000	
44	Avg. Btu per KWh net generation	10591.000	0.000		10177.000	141.000	

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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: 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	
298		487			625			6	
8760		7538			67			7	
0		0			0			8	
326		515			1163			9	
319		494			1151			10	
77		109			46			11	
1,771,409,000		2,012,530,000			23,381,000			12	
428,960		178,947			50,886			13	
22,462		72,931,299			37,177,131			14	
82,328		1,001,899,556			265,419,725			15	
-		-			-			16	
533,750		1,075,009,802			302,647,742			17	
1.5457		1,976.1210			215.8301			18	
1,419,875		2,253,714			1,316,806			19	
50,824,913		56,322,009			4,018,488			20	
-		-			-			21	
3,051,554		2,159,242			1,024,917			22	
-		-			-			23	
-		-			-			24	
1,039,410		2,062,966			1,026,278			25	
1,963,418		1,994,482			1,392,057			26	
-		-			-			27	
-		-			-			28	
1,549,048		1,604,783			1,147,529			29	
344,731		1,045,114			553,777			30	
3,793,195		12,495,250			2,741,494			31	
1,693,698		2,306,736			1,810,491			32	
83,501		95,696			148,994			33	
65,763,343		82,339,992			15,180,831			34	
0.0371		0.0409			0.6493			35	
Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
									37
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		
1099257	8867		1122239	16266	43574	286711	19052		38
17506895	5880000		18081689	5796000	1025000	1010083	6090000		39
42.653	73.874		41.478	86.075	7.317	11.379	37.296		40
43.793	73.874		44.2248	86.075	7.317	11.379	37.296		41
2.502	12.564		2.4458	14.8507	7.138	11.265	6.124		42
0.0272	0.0004		0.0247	0.0007	0.000	0.140	0.0304		43
10864.000	29.000		10083.000	47.000	22.000	12386.000	4962.000		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) 11/15/16		Year of Report December 31, 2015	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant 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)	267		0			
7	Plant hours connected to load	8760		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	310		0			
10	When limited by condenser water	303		0			
11	Average number of employees	76		0			
12	Net generation, exclusive of plant use-KWh	1,935,809,000		-			
13	Cost of plant: Land and Land Rights	144,060		-			
14	Structures and Improvements	1,946,274		-			
15	Equipments costs	752,939		-			
16	Asset Retirement Costs	-		-			
17	Total cost	2,843,273		-			
18	Cost per KW of Installed capacity (line 5)	9.0985		-			
19	Production Expenses: Oper., Supv., & Engr.	1,698,593		48,805			
20	Fuel	45,121,765		-			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	1,821,966		36,868			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	1,727,028		28,526			
26	Misc. steam (or nuclear) power expenses	1,672,614		403			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	1,199,430		11			
30	Maintenance of structures	553,742		18,161			
31	Maintenance of boiler (or reactor) plant	3,136,540		15,112			
32	Maintenance of electric plant	365,205		14,507			
33	Maintenance of Misc. steam (or nuclear) plant	152,643		3,766			
34	Total Production Expenses	57,449,526		166,159			
35	Expenses per net KWh	0.0297		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	1123667	2365	105696			
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)	17440915	5752656	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	38.456	86.772	5.337			
41	Avg. cost of fuel per unit burned	38.8559	86.772	5.337			
42	Avg. cost of fuel burned per million Btu	2.2277	15.0838	5.337			
43	Avg. cost of fuel burned per KWh net gen.	0.0226	0.000	0.0003			
44	Avg. Btu per KWh net generation	10124	7	55			

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) 11/15/16	Year of Report December 31, 2015
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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
837	781	899	6
8283	8283	7207	7
0	0	0	8
835	779	935	9
809	755	843	10
108	0	25	11
5,568,324,000	5,132,512,000	3,471,259,600	12
1,815,499	1,748,580	1,372,614	13
222,316,733	207,504,056	28,911,360	14
925,422,286	868,225,765	336,059,934	15
-	-	-	16
1,149,554,518	1,077,478,401	366,343,908	17
1,253.9318	1,259.5752	378.3958	18
-	2,718,995	444,758	19
-	134,557,084	75,799,806	20
-	-	-	21
-	2,481,399	-	22
-	-	-	23
-	-	-	24
-	1,585,896	268,579	25
-	2,457,588	2,716,943	26
-	-	-	27
-	-	-	28
-	1,482,463	379,404	29
-	706,560	88,527	30
-	6,722,084	-	31
-	1,465,128	5,416,344	32
-	640,598	-	33
-	154,817,795	85,114,361	34
0	0.0302	0.0245	35
	Coal	Oil	Gas
	Tons	Barrels	Mcf
	2884074	12282	24207430
	17806856	5838000	1061159
	44.067	87.982	3.129
	44.0774	87.982	3.129
	2.4751	15.0705	2.949
	0.0248	0.000	0.0218
	10006.000	1.000	7400.000

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant 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		222.06			
6	Net Peak Demand on Plant-MW (60 minutes)	0		0			
7	Plant hours connected to load	0		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	0		0			
10	When limited by condenser water	0		0			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	-		(477,900)			
13	Cost of plant: Land and Land Rights	-		237,374			
14	Structures and Improvements	4,512		687,637			
15	Equipments costs	1,617,167		19,974,617			
16	Asset Retirement Costs	-		-			
17	Total cost	1,621,679		20,899,628			
18	Cost per KW of Installed capacity (line 5)	87.2339		94.1170			
19	Production Expenses: Oper., Supv., & Engr.	12,487		12,487			
20	Fuel	-		38,965			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	269		99,452			
26	Misc. steam (or nuclear) power expenses	269		546			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	12,487		12,487			
30	Maintenance of structures	90		6,294			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	561		81,991			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	26,163		252,222			
35	Expenses per net KWh	0		-0.5278			
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			4576			
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)			1442920			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year			5.942			
41	Avg. cost of fuel per unit burned			5.942			
42	Avg. cost of fuel burned per million Btu			4.118			
43	Avg. cost of fuel burned per KWh net gen.			-0.0569			
44	Avg. Btu per KWh net generation			-13816			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Whiting (d)	Plant Name: Morrow (e)	Plant Name: Gaylord (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1968	1968	3
1968	1969	1968	4
18.59	36.00	82.6	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	4	11
-	-	-	12
-	-	14,936	13
93,572	12,154	286,808	14
1,642,907	220,604	4,754,300	15
-	-	-	16
1,736,479	232,758	5,056,044	17
93.4093	6.4655	61.2112	18
12,487	9,369	10,953	19
-	6,897	-	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
2,327	14,038	24,467	25
269	12,470	12,470	26
-	-	-	27
-	-	-	28
12,878	9,369	9,369	29
90	1,381	6,262	30
-	-	-	31
7,845	1,747	89,871	32
-	-	-	33
35,896	55,271	153,392	34
0.0000	0.0000	0.0000	35
oil	Gas	Gas	36
			37
			38
			39
			40
			41
			42
			43
			44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Straits (b)		Plant Name: Campbell (c)			
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1969		1968			
4	Year last unit was installed	1969		1968			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	20.00		18.59			
6	Net Peak Demand on Plant-MW (60 minutes)	0		13			
7	Plant hours connected to load	0		5			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	0		17			
10	When limited by condenser water	0		13			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	-		105,000			
13	Cost of plant: Land and Land Rights	4,694		-			
14	Structures and Improvements	50,816		33,688			
15	Equipments costs	2,143,188		1,753,804			
16	Asset Retirement Costs	-		-			
17	Total cost	2,198,698		1,787,492			
18	Cost per KW of Installed capacity (line 5)	109.9349		96.1534			
19	Production Expenses: Oper., Supv., & Engr.	9,369		9,369			
20	Fuel	-		30,606			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	21,506		34,275			
26	Misc. steam (or nuclear) power expenses	12,470		12,470			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	9,369		9,369			
30	Maintenance of structures	2,405		1,427			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	6,139		32,313			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	61,258		129,829			
35	Expenses per net KWh	0.0000		1.2365			
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)				Barrels		
38	Quantity (units) of fuel burned				12687		
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)				138961		
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year				2.412		
41	Avg. cost of fuel per unit burned				2.412		
42	Avg. cost of fuel burned per million Btu				17.357		
43	Avg. cost of fuel burned per KWh net gen.				0.2914		
44	Avg. Btu per KWh net generation				16795.000		

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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: Jackson Gas Plant (d)	Plant Name: (e)	Plant Name: (f)	Line No.
Gas Turbine			1
Outdoor			2
2002			3
2002			4
595			5
543			6
343			7
0			8
542			9
542			10
0			11
130,124,700			12
1,800,000			13
28,696,000			14
333,504,000			15
			16
364,000,000			17
611.7647			18
7,783			19
1,522,476			20
-			21
-			22
-			23
-			24
-			25
34,915			26
-			27
-			28
9,314			29
-			30
-			31
411,320			32
-			33
1,985,808			34
0.0153			35
Gas			36
			37
Mcf			38
585380			39
1000000			40
2.601			41
2.601			42
2.601			43
0.0117			44
4499.000			

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
402	20	b	JHC 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$4,342,850		
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,490,870		
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,028,103		
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$4,951,814		
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$45,530		
403.1	1	d	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information is Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2015.		
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$681,768		
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$6,179,846		
402-403	6, 7 & 11	b, c & e	The statistics on these lines have been updated.		
403	6 & 11	d	The statistics on these lines have been updated.		
403	11	f	The statistics on these lines have been updated.		
402.1	6, 7 & 11	b	The statistics on these lines have been updated.		
403.1	7 & 11	d	The statistics on these lines have been updated.		
403.1	7	e	The statistics on these lines have been updated.		
403.1	7, 11, 43 & 44	f	The statistics on these lines have been updated.		
402.2	44	c	The statistics on these lines have been updated.		
403.2	9 & 10	f	The statistics on these lines have been updated.		
402.3	9 & 10	b	The statistics on these lines have been updated.		
402.3	12, 36-44	c	The statistics on these lines have been updated.		
403.3	11, 43 & 44	d	The statistics on these lines have been updated.		

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.		3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.		
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No. 2599 Plant name: HODENPYL (c)	
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional	
3	Year originally constructed	1931	1925	
4	Year last unit was installed	1931	1925	
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19.00	
6	Net peak demand on plant-megawatts (60 minutes)	34	12	
7	Plant hours connected to load	7,264	8,506	
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	94,949,000	47,851,000	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	928,656	2,455,261	
16	Reservoirs, Dams, and Waterways	5,830,685	5,022,825	
17	Equipment costs	7,483,386	1,948,714	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,571,404	9,467,021	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	462.2907	498.2643	
22	Production Expenses:			
23	Operation Supervision and Engineering	65,395	72,872	
24	Water for power	53,665	24,537	
25	Hydraulic Expenses	95,804	110,745	
26	Electric Expenses	134,256	140,921	
27	Misc. Hydraulic Power Generation Expenses	111,255	60,491	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	14,500	38,809	
30	Maintenance of Structures	39,878	32,709	
31	Maintenance of Reservoirs, Dams and Waterways	204,656	46,685	
32	Maintenance of Electric Plant	166,380	62,896	
33	Maintenance of Misc. Hydraulic Plant	19,411	13,973	
34	Total Production Expenses (Total lines 23 thru 33)	905,200	604,638	
35	Expenses per net KWh	0.0095	0.0126	

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."		6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment.	
FERC Licensed Project No.2580 Plant Name: TIPPY (d)	FERC Licensed Project No. _____ Plant Name: _____ (e)	FERC Licensed Project No. _____ Plant Name: _____ (f)	Line No.
Run-of-River			1
Conventional			2
1918			3
1918			4
20.10			5
15			6
8,582			7
			8
21			9
5			10
7			11
60,052,000			12
			13
4,380			14
1,133,263			15
5,233,874			16
2,465,291			17
13,383			18
0			19
8,850,191	0	0	20
440.3080			21
			22
74,019			23
26,685			24
257,923			25
146,317			26
70,485			27
0			28
38,809			29
53,803			30
245,425			31
83,532			32
143,380			33
1,140,378	0	0	34
0.0190			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) 11/15/16	Year of Report December 31, 2015
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.		4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses.	
Line No.	Item (a)	FERC Licensed Project No.2680 Plant Name: LUDINGTON (Total) (b)	
1	Type of Plant Construction (Conventional or Outdoor)	Conventional	
2	Year Originally Constructed	1973	
3	Year Last Unit was Installed	1973	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	2,036	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,490	
6	Plant Hours Connected to Load While Generating	2,696	
7	Net Plant Capability (In megawatts)	1,902	
8	Average Number of Employees	41	
9	Generation Exclusive of Plant Use-KWh	1,169,597,000	
10	Energy Used for Pumping-KWh	1,650,418,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(480,821,000)	
12	Cost of Plant		
13	Land and Land Rights	3,316,795	
14	Structures and Improvements	60,504,080	
15	Reservoirs, Dams and Waterways	216,182,940	
16	Water Wheels, Turbines, and Generators	172,728,617	
17	Accessory Electric Equipment	34,365,891	
18	Miscellaneous Powerplant Equipment	16,730,980	
19	Roads, Railroads, and Bridges	3,416,146	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	507,245,449	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	249.1382	
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) 11/15/16	Year of Report December 31, 2015
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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 for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If	
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		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
1,038			4
793			5
1,715			6
970			7
			8
460,957,000			9
647,291,000			10
(186,334,000)	0	0	11
			12
2,290,346			13
29,820,113			14
98,789,141			15
87,441,212			16
16,576,719			17
8,511,983			18
1,544,624			19
			20
244,974,138	0	0	21
236.0059			22
			23
29,414			24
753,106			25
778,466			26
811,749			27
1,049,275			28
0			29
208,703			30
828,861			31
395,661			32
1,999,828			33
1,136,373			34
7,991,436	0	0	35
13,970,412			36
21,961,848	0	0	37
0.0476			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) 11/15/16	Year of Report December 31, 2015
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
408		b	The Ludington Project is jointly owned by joint licensees Consumers Energy Company and The Detroit Edison Company. Consumers Energy Company is the operator of the project. Information in column (b), Lines 1 through 22, is for entire plant. Information on page 409 column (c), Lines 4 through 11, reflects Consumers Energy Company's 51% undivided interest in the Plant. Lines 13 through 38 reflect the costs and expenses of the Plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2015.
408-409	3	b & d	The statistics on these lines have been updated.
408	8	b	The statistic on this line has been updated.

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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) 11/15/16		Year of Report December 31, 2015	
GENERATING PLANT STATISTICS (Other Plants)							
1. All other plants regardless of size or generation type				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	Hydro:						
2	Footo - FPC #2436	1918	9.00	8.0	29,490,000	7,272,504	
3	Cooke - FPC #2450	1911	9.00	7.2	26,977,000	3,716,010	
4	Five Channels - FPC #2453	1912	6.00	6.2	24,145,000	5,407,194	
5	Loud - FPC #2449	1913	4.00	5.3	17,804,000	3,439,673	
6	Alcona - FPC #2447	1924	8.00	6.0	28,056,000	4,350,542	
7	Mio - FPC #2448	1916	4.96	3.9	15,616,000	6,023,595	
8	Croton - FPC #2468	1907	8.85	8.0	37,495,000	11,706,702	
9	Rogers - FPC #2451	1906	6.76	3.3	20,893,000	8,203,270	
10	Webber - FPC #2566	1907	4.30	2.9	10,362,000	8,796,789	
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.5	13,526,000	3,924,128	
12							
13							
14	Wind:						
15	Lake Winds Energy Park	2012	100.80	97.3	263,511,000	223,325,074	
16	Cross Winds Energy Park	2014	110.98	110.0	364,828,000	237,271,101	
17							
18							
19							
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22							
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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) 11/15/16	Year of Report December 31, 2015			
GENERATING PLANT STATISTICS (Other Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind, solar, biomass, etc. For nuclear, see inst. 11, p. 403. 4. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro,		internal combustion or gas turbine equipment, etc report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
808,056	399,616		190,783			1
412,890	465,454		155,672			2
901,199	335,237		205,755			3
859,918	340,456		148,795			4
543,818	368,704		577,534			5
1,214,434	374,356		128,072			6
1,322,791	495,232		363,717			7
1,213,501	398,245		305,426			8
2,045,765	418,344		239,885			9
1,538,874	398,189		362,505			10
						11
						12
						13
						14
2,215,527	1,004,980		432,639			15
2,137,963	3,283,141		42,978			16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
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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) 11/15/16		Year of Report December 31, 2015	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, 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	Thetford 2 (CT)	Mothballed				9/25/2015	
2	Thetford 3 & 4 (CT)	Mothballed				5/13/2015	
3							
4	Thetford 1 (CT)	Retired				5/31/2015	
5	Weadock (a) (CT)	Retired				5/31/2015	
6	Whiting (a) (CT)	Retired				5/31/2015	
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Ludington	Plant Upgrade *					
9	Pumped Storage						
10		Unit 1	386.75	2019	2020		
11		Unit 3	386.75	2018	2019		
12		Unit 4	386.75	2015	2016		
13		Unit 5	386.75	2016	2017		
14		Unit 6	386.75	2017	2018		
15							
16		* Note:					
17		Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)					
18		Each company will receive their prorata portion of the incremental capacity from the upgrade.					
19							
20							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
21	Solar Gardens	Allendale, MI	Solar	3	3	10/1/2015	4/15/2016
22	Solar Gardens	Kalamazoo, MI	Solar	1	1	4/1/2015	8/15/2016
23							
24							
25							
26							
27							
D. New Units In Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
28							
29							
30							
31							
32							
33							
34							

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) 11/15/16	Year of Report December 31, 2015
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
412	B	b-e	The statistics on these lines have been updated.

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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) December 31, 2015		Year of Report December 31, 2015	
STEAM ELECTRIC GENERATING PLANTS							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not			
BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant	Location of Plant	Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(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 Oil & 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	Jackson	Jackson	1-2002	Combined Cycle	900	750	2000
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	See Note (1) and (2) on Page 413A.1						
37	* 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)		Year of Report December 31, 2015		
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment						and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.						
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)												
Year In- stalled	TURBINES <i>include both ratings for boiler and turbine generator of dual-rated installations</i>				GENERATORS NAME PLATE Rating in Kw				Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)	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)					
							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
											5	
											6	
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4	7	
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4	8	
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4	9	
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	10	
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	11	
											12	
											13	
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0	14	
					108.8	136	25.0	45.0	0.85	16.0	15	
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0	16	
					108.8	136	25.0	45.0	0.85	16.0	17	
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0	18	
											19	
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	20	
											21	
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	22	
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	23	
											24	
											25	
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4	26	
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4	27	
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	28	
											29	
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0	590.8	30
												31
2002	210	SC	900	3600		595			0.85	13.8	595	32
												33
												34
												35
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												36
												37

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
413 A		C	(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.
413 A		C	(2) B.C. Cobb units 1-3 are name plate rated at 69 mw each. With 3 units running, the combined plant output is common header limited to 183mw. These units retired 5/31/2015.

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
HYDROELECTRIC GENERATING PLANTS							
1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line. 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> , 4. Designate any plant or portion thereof for which				the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates of shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant	Location	Name of Stream	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Hardy	Newaygo County, Big Prairie Township	Muskegon	Attended*	Vert F	1931	100'
2					Vert F	1931	100'
3					Vert F	2009	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							
10							
11							
12							
13							
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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)		Year of Report December 31, 2015			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings in megawatts) (q)	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)		
99'	163.6	14,800	1931	7.5	3	60	10	1	31.52	1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	16,262	2009	7.5	3	60	11.52	1		3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1	19	5
62'	120	12,000	1925	7.5	3	60	9.5	1		6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20.1	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		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)		Year of Report December 31, 2015		
PUMPED STORAGE GENERATING PLANTS								
1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.				3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i> . 4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any				
Line No.	Name of Plant	Location	Name of Stream	Water Wheels of Hydraulic Turbines/Pumps <i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)</i>				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
	(a)	(b)	(c)	(d)	(e)	(f)	(g) (3)	(h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	361.8'	353'
2					Vert F	1973	361.8'	353'
3					Vert F	1973	361.8'	353'
4					Vert F	1973	361.8'	353'
5					Vert F	1973	361.8'	353'
6								
7	Ludington U2	Ludington	Lake Michigan	Attended	Vert F	2015	372.5	353'
8								
9								
10								
11								
12	(1) Respondent and the DTE Electric Company, a nonassociated company, are co-owners, as tenants in							
13	common, of the Ludington Pumped Storage Plant with Respondent having a 51% undivided interest and DTE							
14	Electric a 49% undivided interest. A license for Project No 2680 has been issued by the Federal Power							
15	Commission to the two companies as joint licensees.							
16	Respondent is operator of the plant and is responsible for operation and maintenance,							
17	except that operating agreement specifies that mutual agreement be sought on							
18	major operation and maintenance matters pertaining to the plant.							
19								
20								
21	Operation, maintenance and other expenses of the project are shared by Respondent and DTE Electric, 51%							
22	and 49%, respectively.							
23	Expense accounts affected are hydraulic power generation operation and maintenance accounts, transmission							
24	operation and maintenance accounts, certain administrative and general operation accounts and general tax							
25	accounts.							
26								
27	(2) All units are reversible pump/turbines.							
28								
29	(3) Gross Static Head pond full with average lake level for 2015 of 580.19'.							
30								
31								
32								
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38								

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015			
PUMPED STORAGE GENERATING PLANTS (Continued)									
generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses					and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether				
SEPARATE MOTOR-DRIVEN PUMPS									
RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre- quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
	None								1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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PUMPED STORAGE GENERATING PLANTS (Continued)

lessee is an associated company. contemplated.

6. Designate any plant or equipment, owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are

Line No.	GENERATORS OR GENERATOR/MOTORS (In column (v) designate whether generator or motor)						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)
	Year Installed (r)	Voltage (s)	Phase (t)	Frequency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	5	1,649
2					329.8 MW		
3					0.85 Power Factor		
4							
5							
6	2015	20.0	3	60 Hz	Generator	1	386.75
7					386.75 MW		
8					0.85 Power Factor		
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)		Year of Report December 31, 2015	
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS							
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>				
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)	
1	Gaylord	Gaylord	Gas-Turbine	1966	Open	Direct Connected	
2							
3	Campbell	West Olive	Gas-Turbine	1968	Open	Direct Connected	
4							
5	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected	
6							
7	Thetford	North of Flint	Gas-Turbine	1970	Open	Direct Connected	
8							
9	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected	
10							
11							
12							
13							
14	NOTE:						
15	The following plants						
16	are Mothballed:						
17	Thetford 2-4						
18							
19	Retired:						
20	Gaylord 4 & 5 (11/1/13)						
21	Morrow A & B (3/13/14)						
22	Thetford 1 (5/31/15)						
23	Thetford 5 - 9 (9/14/13)						
24	Weadock (5/31/15)						
25	Whiting (5/31/15)						
26							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
(details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual				rent and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)		
	1966	13.8	3	60	16.0	3	48	1
	1968	13.8	3	60	18.6	1	18.6	2
	1969	13.8	3	60	20.0	1	20	3
	1970	13.8	3	60	33.6	3	100.8	4
	2001	18.0	3	60	188.7	2	377.4	5
								6
								7
								8
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015			
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, <i>Nonutility Property</i>.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or</p>				<p>steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state</p>				
Line No.	DESIGNATION		VOLTAGE <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)	
1	N/A							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
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31								
32	TOTAL					0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015					
TRANSMISSION LINE STATISTICS (Continued)								
<p>whether expenses with respect to such structures are included in the expenses reported for the line designated.</p> <p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not</p>		<p>the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>						
Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
N/A								1
								2
								3
								4
								5
								6
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these			
2. Provide separate subheadings for overhead and							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	N/A						
2							
3							
4							
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TRANSMISSION LINES ADDED DURING YEAR (Continued)								
columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-				note, and costs of Underground Conduit in col. (m) 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	
N/A								1
								2
								3
								4
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
<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	138000	24900	7200
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46000	12470	
3	ACME - ACME TWP	HV Distrib Unattended	140000	46000	
4	AGNEW - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
5	ALABAMA - SWAN CREEK TWP	Distrib Unattended	46000	8320	
6	ALAMO - ALAMO TWP	Distrib Unattended	46000	24900	
7	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
8	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
9	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	4800
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	138000	4800	
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138000	4800	
16	ALDRICH - FLINT	Distrib Unattended	46000	8320	
17	ALGER - MOFFITT TWP	Distrib Unattended	138000	24900	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	130000	46000	
19	ALLENDAL - ALLENDAL TWP	Distrib Unattended	46000	8320	
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138000	46000	
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138000	46000	4800
22	ALPINE - ALPINE TWP	Distrib Unattended	138000	13090	4800
23	ALPINE - ALPINE TWP	Distrib Unattended	138000	12470	
24	ALTO - LOWELL TWP	Distrib Unattended	46000	8320	
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	
26	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	
27	AMPERSEE - KALAMAZOO	Distrib Unattended	45000	8720	
28	ANGELL - ACME TWP	Distrib Unattended	46000	12470	
29	ANTRIM - ELK RAPIDS TWP	Distrib Unattended	46000	12470	
30	APPLE - EGELSTON TWP	Distrib Unattended	46000	8320	
31	APPLE - EGELSTON TWP	Distrib Unattended	46000	12470	
32	APPLETON - BIG RAPIDS TWP	Distrib Unattended	46000	12470	4800
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138000	12470	
36	ASHLEY - ELBA TWP	Distrib Unattended	46000	8320	
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	ASYLUM - FLINT	Distrib Unattended	46000	13800	
40	ATHENS - ATHENS TWP	Distrib Unattended	46000	8320	

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

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)		December 31, 2015
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	ATHERTON - BURTON TWP	Distrib Unattended	46000	8320	
2	ATLAS - ATLAS TWP	Distrib Unattended	46000	8320	
3	ATWATER - TEXAS TWP	Distrib Unattended	46000	8320	
4	ATWATER - TEXAS TWP	Distrib Unattended	46000	24900	
5	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
6	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
7	AUBURN - WILLIAMS TWP	Distrib Unattended	46000	8320	
8	AUGUSTA - ROSS TWP	Distrib Unattended	46000	8320	
9	AUSTIN - PORTAGE TWP	Distrib Unattended	46000	8320	
10	BABCOCK - SHERWOOD	Distrib Unattended	46000	24900	
11	BACKUS - BACKUS TWP	Distrib Unattended	138000	24900	
12	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
13	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
14	BAILEY - CASNOVIA TWP	Distrib Unattended	46000	8320	
15	BALCOM - READING	Distrib Unattended	46000	8320	
16	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46000	8320	
17	BALLENGER - FLINT	Distrib Unattended	46000	8320	
18	BALLENGER - FLINT	Distrib Unattended	46000	8320	
19	BALZER - ONONDAGA TWP	Distrib Unattended	46000	24900	
20	BARD ROAD - SAGE TWP	HV Distrib Unattended	138000	46000	4800
21	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
22	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
23	BARNUM CREEK - NEWTON	Distrib Unattended	138000	8320	
24	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	4800
25	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	7200
26	BARRYTON - CHIPPEWA TWP	Distrib Unattended	70000	26190	
27	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	130000	46000	4800
28	BASS LAKE - RIVERTON TWP	Distrib Unattended	46000	8320	
29	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138000	46000	4800
30	BATES - WHITE WATER TWP	Distrib Unattended	46000	12470	
31	BATH - BATH TWP	Distrib Unattended	46000	8320	
32	BATTEESE - HENRIETTA TWP	Distrib Unattended	46000	24900	
33	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
34	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
35	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
36	BAY HARBOR - RESORT TWP	Distrib Unattended	46000	12470	
37	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
38	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
39	BAYBERRY - BYRON TWP	Distrib Unattended	138000	12470	
40	BEADLE - EMMET TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	25.00	2					3
							4
	5.63	2					5
							6
	10.00	1					7
	6.25	1					8
	12.50	1					9
	12.50	1					10
	12.50	1					11
	25.00	2					12
							13
	2.50	1					14
	3.13	1					15
	6.25	1					16
	25.00	2					17
							18
	6.25	1					19
	40.00	1					20
	25.00	2					21
							22
	20.00	1					23
	87.50	2					24
							25
	12.50	1					26
	40.00	1					27
	3.13	1					28
	40.00	1					29
	12.50	1					30
	6.25	1					31
	12.50	1					32
	18.75	2					33
							34
	12.50	1					35
	6.25	1					36
	60.00	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)		December 31, 2015
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	46000	13800	
2	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	4800
3	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
4	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
5	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	7200
6	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
7	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46000	12470	
8	BEAVER - BEAVER TWP	Distrib Unattended	46000	8320	
9	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138000	46000	4800
10	BEAVERTON - TOBACCO TWP	Distrib Unattended	46000	8320	
11	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
12	BECKER - EGELSTON TWP	Distrib Unattended	138000	12470	
13	BEDFORD - BEDFORD TWP	Distrib Unattended	46000	8320	
14	BEECH NUT - FILLMORE TWP	Distrib Unattended	46000	12470	
15	BEECHER - MADISON TWP	HV Distrib Unattended	46000	12470	
16	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
17	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
18	BEERS - GAINES TWP	Distrib Unattended	46000	8320	
19	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138000	46000	7200
20	BEHNKE - COLDWATER TWP	Distrib Unattended	46000	8320	
21	BELDING - EUREKA TWP	Distrib Unattended	46000	8320	
22	BELKNAP - OVERISEL TWP	Distrib Unattended	46000	8320	
23	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138000	24900	
24	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46000	8320	
25	BELLAIRE - KEARNEY TWP	Distrib Unattended	46000	12470	
26	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46000	5040	
27	BELSAY - BURTON TWP	Distrib Unattended	46000	8320	
28	BENNETT - MERIDIAN TWP	Distrib Unattended	46000	8320	
29	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138000	24900	
30	BENTHEIM - OVERISEL TWP	Distrib Unattended	46000	8320	
31	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	4800
32	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	7200
33	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46000	8320	
34	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46000	12470	
35	BILLWOOD - WINDSOR TWP	Distrib Unattended	46000	8320	
36	BIL-MAR - OLIVE TWP	Distrib Unattended	138000	8320	
37	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138000	46000	4800
38	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46000	8320	
39	BIRCHWOOD - CASCADE TWP	Distrib Unattended	140000	13090	
40	BISHOP - FLINT	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	300.00	5	1				1
							2
							3
							4
							5
							6
	7.00	1					7
	6.25	1					8
	40.00	1					9
	6.25	1					10
	6.25	1					11
	20.00	1					12
	6.25	1					13
	7.00	1					14
	180.00	3					15
							16
							17
	20.00	1					18
	50.00	1					19
	6.25	1					20
	12.50	1					21
	2.50	1					22
	12.50	1					23
	12.50	1					24
	7.50	1					25
	6.25	1					26
	12.50	1					27
	20.00	1					28
	12.50	1					29
	6.26	1					30
	200.00	2					31
							32
	3.13	1					33
	12.50	1					34
	6.25	1					35
	20.00	1					36
	100.00	1					37
	6.25	1					38
	20.00	1					39
	14.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
2	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
3	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
4	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
5	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	12470	
6	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	24900	
7	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	26190	
8	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
9	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
10	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
11	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
12	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	4800
13	BLINTON - GRAND BLANC TWP	Distrib Unattended	138000	25000	
14	BLINTON - GRAND BLANC TWP	Distrib Unattended	140000	26200	
15	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
16	BLUE STAR - GANGES TWP	Distrib Unattended	46000	8320	
17	BLUE WATER - BINGHAM TWP	Distrib Unattended	138000	24900	
18	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138000	8320	
19	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138000	46000	4800
20	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	140000	48000	4800
21	BOMAN - FLUSHING TWP	Distrib Unattended	46000	8320	
22	BOON ROAD - HARING TWP	Distrib Unattended	46000	8320	
23	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
24	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
25	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
26	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
27	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
28	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46000	12470	
29	BRADFORD - LEE TWP	Distrib Unattended	46000	8320	
30	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	46000	8320	
31	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46000	24900	
32	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
33	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
34	BRICKER - OTISCO TWP	Distrib Unattended	138000	24900	
35	BRICKYARD - HOLTON TWP	Distrib Unattended	138000	46000	7200
36	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
37	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
38	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46000	8320	
39	BRISTOL - SAGINAW	Distrib Unattended	46000	8320	
40	BROADMOOR - PARIS TWP	Distrib Unattended	138000	46000	4800

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.26	2	1				1
	90.00	3					2
							3
	40.00	2					4
	160.00	4					5
							6
							7
							8
							9
							10
	60.00	2					11
							12
	12.50	1					13
	6.25	1					14
	20.00	1					15
	12.50	1					16
	87.50	2					17
							18
	12.50	1					19
	12.50	1					20
	25.00	2				21	
						22	
	22.00	3				23	
						24	
						25	
	6.25	1				26	
	6.25	1				27	
	6.25	1				28	
	12.50	1				29	
	80.00	2				30	
						31	
	14.00	1				32	
	50.00	1				33	
	12.75	2				34	
						35	
	12.50	1				36	
	12.50	1				37	
	225.00	3				38	
						39	
						40	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
2	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
3	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
4	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
5	BROGAN - BALTIMORE TWP	Distrib Unattended	46000	8320	
6	BRONSON - BRONSON	Distrib Unattended	46000	8320	
7	BRONSON - BRONSON	Distrib Unattended	46000	8320	
8	BROOKLYN - NORVELL TWP	Distrib Unattended	46000	8320	
9	BROUGHWELL - RIVES TWP	Distrib Unattended	138000	24900	
10	BRYE ROAD - AMBER TWP	Distrib Unattended	46000	24900	
11	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138000	46000	7200
12	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46000	8320	
13	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	4800
14	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	7200
15	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	12470	
16	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	13090	
17	BURR OAK - BURR OAK TWP	Distrib Unattended	46000	24900	
18	BURROWS - SAGINAW	Distrib Unattended	46000	8320	
19	BURROWS - SAGINAW	Distrib Unattended	46200	8320	
20	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24900	
21	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138000	24900	
22	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
23	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
24	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	24900	
25	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	8320	
26	CADMUS - MADISON TWP	Distrib Unattended	46000	12470	
27	CALCIUM - MUSKEGON	Distrib Unattended	46000	12470	
28	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138000	12470	
29	CALHOUN - ALBION	HV Distrib Unattended	138000	46000	11500
30	CALKINS - FLINT	Distrib Unattended	46000	8320	
31	CALKINS - FLINT	Distrib Unattended	46000	8320	
32	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
33	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
34	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	45000	8720	
35	CAMDEN - CAMDEN TWP	Distrib Unattended	46000	8320	
36	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138000	24900	
37	CANNON - CANNON TWP	HV Distrib Unattended	138000	46000	4800
38	CANNONSBURG - CANNON TWP	Distrib Unattended	46000	8320	
39	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
40	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
							2
	25.00	2					3
							4
	2.50	1					5
	6.26	2					6
							7
	12.50	1					8
	12.50	1					9
	12.50	1					10
	100.00	1					11
	102.50	3					12
							13
							14
	25.00	2					15
							16
	6.25	1					17
	25.00	2					18
							19
	12.50	1					20
	12.50	1					21
	25.00	2					22
							23
	26.25	2					24
							25
	12.50	1					26
	6.25	1					27
	20.00	1					28
	50.00	1					29
	25.00	2					30
							31
	40.00	2					32
							33
	12.50	1					34
	6.25	1					35
	12.50	1					36
	40.00	1					37
	6.25	1					38
	12.50	1					39
	12.50	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	4800
2	CARSON CITY - BLOOMER TWP	Distrib Unattended	46000	8320	
3	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
4	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
5	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
6	CASCO - CASCO TWP	Distrib Unattended	46000	8320	
7	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
8	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
9	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
10	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
11	CELLASTO - MARSHALL TWP	Distrib Unattended	46000	24900	
12	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138000	46000	
13	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	7200
14	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
15	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
16	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
17	CERTAINTIED - JACKSON TWP	Distrib Unattended	46000	8320	
18	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
19	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
20	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
21	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	
22	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
23	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
24	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
25	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
26	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46000	8320	
27	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46000	8320	
28	CHERRY - GREEN LAKE TWP	Distrib Unattended	46000	12470	
29	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
30	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
31	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
32	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
33	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
34	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	
35	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
36	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	
37	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	
38	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	
39	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	
40	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2015	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	12.50	1					2
	26.50	2					3
							4
	6.25	1					5
	12.50	1					6
	20.00	1					7
	6.25	1					8
	20.00	1					9
	6.25	1					10
	40.00	1					11
	12.50	1					12
	6.25	1					13
	12.50	1					14
	3.13	1					15
	6.25	1					16
	20.00	1					17
	3.13	1					18
	20.00	1					19
	50.00	1					20
	12.50	1					21
	15.63	2					22
							23
	12.50	1					24
	14.00	1					25
	3.13	1					26
	6.25	1					27
	12.50	1					28
	6.25	1					29
	40.00	2					30
							31
	20.00	1					32
	50.00	1					33
	14.00	1					34
	200.00	2					35
							36
	5.00	1					37
	20.00	1					38
	5.00	1					39
							40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800
2	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138000	46000	4800
3	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
4	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
5	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
6	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
7	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
8	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
9	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
10	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	4800
11	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
12	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
13	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
14	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
15	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
16	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
17	COLON - COLON TWP	Distrib Unattended	45000	8720	
18	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
19	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
20	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
21	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
22	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
23	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
24	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
25	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46000	13800	
26	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
27	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
28	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
29	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
30	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
31	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
32	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
33	COOPER - COOPER TWP	Distrib Unattended	46000	8320	
34	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46000	8320	
35	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138000	46000	4800
36	CORUNNA - CALEDONIA TWP	Distrib Unattended	46000	8320	
37	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138000	24900	
38	COURT STREET - BURTON TWP	Distrib Unattended	46000	8320	
39	COWAN LAKE - CANNON TWP	Distrib Unattended	138000	24900	
40	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	30.00	1	1				1
	100.00	1					2
	6.25	1					3
	18.75	2					4
							5
	20.00	1					6
	12.50	1					7
	300.00	2					8
							9
	12.50	1					10
	6.25	1				11	
	20.00	1				12	
	50.00	1				13	
	12.50	1				14	
	20.00	1				15	
	12.50	1				16	
	12.50	1				17	
	12.50	1				18	
	12.50	1				19	
	13.25	2				20	
						21	
	6.25	1				22	
	6.25	1				23	
	12.50	1				24	
	12.50	1				25	
	11.50	3	1			26	
						27	
						28	
						29	
	21.88	3				30	
						31	
						32	
	6.25	1				33	
	12.50	1				34	
	100.00	1				35	
	12.50	1				36	
	12.50	1				37	
	20.00	1				38	
	12.50	1				39	
	20.00	1				40	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CRANBROOK - EMMETT TWP	DistriB Unattended	46000	24940	
2	CRAWFORD - UNION TWP	Distrib Unattended	46000	8320	
3	CROTON - CROTON TWP	HV Distrib Unattended	138000	46000	4800
4	CRYSTAL - CRYSTAL TWP	Distrib Unattended	46000	8320	
5	CURTIS - EDENVILLE TWP	Distrib Unattended	46000	8320	
6	CUTLERVILLE - BYRON TWP	Distrib Unattended	45000	13090	
7	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470	
8	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46000	8320	
9	DAVENPORT - SAGINAW	Distrib Unattended	46000	8320	
10	DAVID - PORTLAND	HV Distrib Unattended	138000	46000	7200
11	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
12	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
13	DEAN ROAD - TYRONE TWP	Distrib Unattended	25000	24900	
14	DEER LAKE - HAYES TWP	Distrib Unattended	46000	8320	
15	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
16	DEJA - DAY TWP	HV Distrib Unattended	138000	46000	4800
17	DELANEY - BURTON TWP	HV Distrib Unattended	138000	46000	4800
18	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
19	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
20	DELTON - BARRY TWP	Distrib Unattended	46000	8320	
21	DERBY - STANTON TWP	Distrib Unattended	138000	8320	
22	DEWEY - WALKER TWP	Distrib Unattended	46000	12470	
23	DEWEY - WALKER TWP	Distrib Unattended	46000	12470	
24	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
25	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
26	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
27	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	24900	
28	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
29	DIMONDALE - WINDSOR TWP	Distrib Unattended	46000	8320	
30	DIVISION - BYRON TWP	Distrib Unattended	46000	12470	
31	DIXIE - MT MORRIS TWP	Distrib Unattended	46000	8320	
32	DOBSON ROAD - SCIPIO TWP	Distrib Unattended	46000	8320	
33	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
34	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
35	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46000	12470	
36	DORR CORNERS - DORR TWP	Distrib Unattended	138000	8320	
37	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
38	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
39	DOWLING - HUDSON TWP	HV Distrib Unattended	138000	46000	4800
40	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	40.00	1					3
	3.13	1					4
	12.50	1					5
	32.50	2					6
							7
	6.25	1					8
	12.50	1					9
	50.00	1					10
	25.00	2					11
							12
	30.00	1					13
	6.25	1					14
	3.13	1					15
	40.00	1					16
	100.00	1					17
	80.00	2					18
							19
	6.25	1					20
	12.50	1					21
	40.00	2					22
							23
	25.00	2					24
							25
	15.63	2					26
							27
	6.25	1					28
	12.50	1					29
	12.50	1					30
	12.50	1					31
	12.50	1					32
	25.00	2					33
							34
	6.25	1					35
	12.50	1					36
	200.00	2					37
							38
	50.00	1					39
	40.00	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320	
2	DUCK LAKE - CLARENCE TWP	Distrib Unattended	46000	8320	
3	DUFFIELD - CLAYTON TWP	Distrib Unattended	138000	24900	
4	DUNBAR - MONROE	Distrib Unattended	46000	12470	
5	DUNHAM - FLUSHING TWP	Distrib Unattended	46000	8320	
6	DUQUITE - LINCOLN TWP	Distrib Unattended	138000	24900	
7	DURAND - VERNON TWP	Distrib Unattended	46000	8320	
8	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
9	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
10	EAST BAY - EAST BAY TWP	Distrib Unattended	45000	13090	
11	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
12	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
13	EAST GRANT - GRANT TWP	Distrib Unattended	46000	8320	
14	EAST JACKSON - LEONI TWP	Distrib Unattended	46000	8320	
15	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46000	12470	
16	EAST LAKE - STRONACH TWP	Distrib Unattended	46000	12470	
17	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
18	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138000	24900	
19	EASTLAWN - MIDLAND TWP	Distrib Unattended	46000	8320	
20	EASTON - EASTON TWP	Distrib Unattended	138000	24900	
21	EASTWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
22	EDDY - SAGINAW	Distrib Unattended	46000	8320	
23	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46000	2400	
24	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138000	46000	4800
25	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
26	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
27	EDMORE - HOME TWP	Distrib Unattended	45000	11550	
28	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46000	24900	
29	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46000	24900	
30	ELLIS - FRUITPORT TWP	Distrib Unattended	138000	12470	
31	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
32	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
33	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
34	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7560	
35	ELM STREET - EMMET	HV Distrib Unattended	46000	8320	
36	ELM STREET - EMMET	HV Distrib Unattended	138000	8320	
37	ELM STREET - EMMET	HV Distrib Unattended	138000	46000	4800
38	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138000	46000	13800
39	ELSIE - DUPLAIN TWP	Distrib Unattended	46000	8320	
40	EMERALD - KALAMAZOO	Distrib Unattended	45000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.13	1					1
	12.50	1					2
	12.50	1					3
	12.50	1					4
	12.50	1					5
	12.50	1					6
	12.50	1					7
	40.00	2					8
							9
	12.50	1					10
	12.50	2					11
							12
	2.50	1					13
	6.25	1					14
	12.50	1					15
	6.25	1					16
	20.00	1					17
	12.50	1					18
	12.50	1					19
	20.00	1					20
	12.50	1					21
	12.50	1					22
	26.65	2					23
							24
	2.00	2					25
							26
	6.25	1					27
	6.25	1					28
	6.25	1					29
	20.00	1					30
	80.00	4					31
							32
							33
							34
	97.50	3					35
							36
							37
	50.00	1					38
	6.25	1					39
	32.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	EMERALD - KALAMAZOO	Distrib Unattended	46000	8320	
2	EMERSON - CASCADE TWP	Distrib Unattended	138000	12470	
3	EMERSON - CASCADE TWP	Distrib Unattended	140000	13090	
4	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138000	46000	4800
5	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	
6	ENSLEY - ENSLEY TWP	Distrib Unattended	46000	8320	
7	ERIE - ERIE TWP	Distrib Unattended	46000	12470	
8	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46000	8320	
9	EUREKA - EUREKA TWP	HV Distrib Unattended	138000	46000	4800
10	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
11	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
12	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
13	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
14	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
15	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
16	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138000	46000	4800
17	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	
18	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	7200
19	FENNVILLE - CLYDE TWP	Distrib Unattended	46000	8320	
20	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
21	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	
22	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
23	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
24	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	
25	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
26	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
27	FITZNER - EUREKA	Distrib Unattended	25000	24900	
28	FIVE CHANNELS HYDRO - OSCODA TWP	Generation & HV Distrib Un	46000	4360	
29	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8320	
30	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
31	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	4330	
32	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	4800	4800	
33	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
34	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
35	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
36	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
37	FORDYCE - UNION TWP	Distrib Unattended	46000	8320	
38	FOREMAN - VERGENNES TWP	Distrib Unattended	46000	8720	
39	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
40	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
		1					1
	40.00	2					2
							3
	40.00	1					4
	12.50	1					5
	6.25	1					6
	6.25	1					7
	12.50	1					8
	50.00	1					9
	25.00	2					10
							11
	40.00	2					12
							13
	4.00	2					14
							15
	50.00	1					16
	3.13	1					17
	50.00	1					18
	12.50	1					19
	14.00	1					20
	12.50	1					21
	12.50	1					22
	6.25	1					23
	12.50	1					24
	12.50	1					25
	6.25	1					26
	20.00	1					27
	6.25	1					28
	20.00	1					29
	5.00	2					30
							31
	10.83	5					32
							33
							34
							35
							36
	12.50	1					37
	6.25	1					38
	60.00	2					39
							40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
2	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
3	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
4	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
5	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
6	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
7	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	13090	
8	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
9	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
10	FOX FARM - FILER TWP	Distrib Unattended	46000	12470	
11	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
12	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
13	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
14	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
15	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46000	8320	
16	FREEPORT - IRVING TWP	Distrib Unattended	46000	8320	
17	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
18	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
19	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
20	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
21	FROST - FROST TWP	Distrib Unattended	46000	8320	
22	FRUITPORT - BRUITPORT TWP	Distrib Unattended	45000	13090	
23	FULTON - ADA TWP	Distrib Unattended	46000	12470	
24	FULTON - ADA TWP	Distrib Unattended	46000	12470	
25	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
26	GAYLORD GENERATING - LIVINGSTON TWP	Distrib Unattended	138000	46000	4800
27	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
28	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
29	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
30	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
31	GETTY - MUSKEGON	Distrib Unattended	46000	12470	
32	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
33	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
34	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
35	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
36	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
37	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
38	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
39	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
40	GLENDALE - KALAMAZOO	Distrib Unattended	46000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	37.50	3					1
							2
							3
	240.00	4					4
							5
							6
	25.00	2					7
							8
	6.25	1					9
	25.00	2					10
							11
							12
	13.25	2					13
							14
	12.50	1					15
	6.25	1					16
	25.00	2					17
							18
	3.50	2					19
							20
	3.13	1					21
	12.50	1					22
	25.00	2					23
							24
	12.50	1					25
	15.00	1					26
	12.50	1					27
	12.50	1					28
	9.38	2					29
							30
	12.50	1					31
	12.50	1					32
	12.50	1					33
	12.50	1					34
	13.25	2					35
							36
	37.50	1					37
	13.25	2					38
							39
	12.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GODFREY - LOWELL TWP	Distrib Unattended	46000	8320	
2	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
3	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
4	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
5	GOODALE - BEDFORD TWP	Distrib Unattended	46000	8320	
6	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46000	8320	
7	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46000	8320	
8	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
9	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
10	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46000	12470	
11	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
12	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
13	GRANT - ASHLAND TWP	Distrib Unattended	46000	8320	
14	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46000	8320	
15	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
16	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
17	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45000	11550	
18	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46000	8320	
19	GREENVILLE - EUREKA TWP	Distrib Unattended	46000	8320	
20	GREENWOOD - HORTON TWP	Distrib Unattended	138000	24900	
21	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
22	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
23	GRODI ROAD - ERIE TWP	Distrib Unattended	138000	46000	4800
24	GROUT - GROUT TWP	HV Distrib Unattended	138000	46000	11500
25	GROVER - ARCADE TWP	Distrib Unattended	46000	8320	
26	GULL LAKE - ROSS TWP	Distrib Unattended	46000	8320	
27	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	45000	8720	
28	HACKETT - TITABAWASSE TWP	Distrib Unattended	138000	8320	
29	HAGADORN - MERIDIAN TWP	Distrib Unattended	138000	8320	
30	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138000	12470	
31	HALEY ROAD - DOVER TWP	Distrib Unattended	46000	12470	
32	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46000	8720	
33	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
34	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	7200
35	HAMILTON - HEATH TWP	Distrib Unattended	45000	8720	
36	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
37	HANNAH - PARADISE TWP	Distrib Unattended	46000	24900	
38	HANOVER - HANOVER TWP	Distrib Unattended	45000	8720	
39	HANSEN - WYOMING TWP	Distrib Unattended	46000	12470	
40	HARING - BOON TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	12.50	1					2
	18.75	2					3
							4
	12.50	1					5
	20.00	1					6
	20.00	1					7
	25.00	2					8
							9
	12.50	1					10
	25.00	2					11
							12
	6.25	1					13
	6.25	1					14
	13.25	2					15
							16
	6.25	1					17
	12.50	1					18
	12.50	1					19
	12.50	1					20
	6.26	2					21
							22
	40.00	1					23
	50.00	1					24
	12.50	1					25
	6.25	1					26
	20.00	1					27
	12.50	1					28
	20.00	1					29
	20.00	1					30
	6.25	1					31
	6.25	1					32
	90.00	2					33
							34
	20.00	1					35
	12.50	1					36
	6.25	1					37
	12.50	1					38
	12.50	1					39
	20.00	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
2	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
3	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
4	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
5	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
6	HARRISON - HAYES TWP	Distrib Unattended	45000	8720	
7	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
8	HART - HART	Distrib Unattended	46000	13090	
9	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
10	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
11	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
12	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
13	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
14	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
15	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
16	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
17	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
18	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
19	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
20	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
21	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
22	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
23	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
24	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
25	HESPERIA - DENVER TWP	Distrib Unattended	140000	8720	
26	HICKORY - SPRING LAKE TWP	Distrib Unattended	46000	12470	
27	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
28	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
29	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
30	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	4800
31	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138000	46000	7200
32	HILL ROAD - MUNDY TWP	Distrib Unattended	46000	8320	
33	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138000	46000	7200
34	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46000	8320	
35	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
36	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
37	HOLLY - HOLLY TWP	Distrib Unattended	46000	8320	
38	HOLTON - HOLTON TWP	Distrib Unattended	46000	24900	
39	HOMER - HOMER TWP	Distrib Unattended	46000	8320	
40	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	13.25	2					1
							2
	25.00	2					3
							4
	6.25	1					5
	19.50	2					6
							7
	1.50	1					8
	12.50	1					9
	50.00	4					10
							11
							12
							13
	30.00	2					14
							15
	25.00	2					16
							17
	12.50	1					18
	160.00	2					19
							20
	10.00	1					21
	200.00	2					22
							23
	12.50	1					24
	12.50	1					25
	20.00	1					26
	40.01	4					27
							28
							29
							30
	100.00	1					31
	20.00	1					32
	50.00	1					33
	12.50	1					34
	25.00	2					35
							36
	12.50	1					37
	20.00	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HONOR - HOMESTEAD TWP	Distrib Unattended	46000	12470	
2	HOPKINS - HOPKINS TWP	Distrib Unattended	46000	8320	
3	HOSPITAL - GARFIELD TWP	Distrib Unattended	46000	13090	
4	HOTCHKISS - MONITOR TWP	Distrib Unattended	140000	26190	
5	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46000	24900	
6	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
7	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
8	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138000	24900	
9	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138000	24940	
10	HUDSON - HUDSON TWP	Distrib Unattended	46000	8320	
11	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138000	12470	
12	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138000	46000	4800
13	HULL STREET - ALGOMA TWP	Distrib Unattended	138000	26200	
14	HUNT ROAD - ADRIAN TWP	Distrib Unattended	45000	13090	
15	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
16	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
17	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
18	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
19	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
20	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
22	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	
23	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
24	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
25	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
26	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
27	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
28	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
29	IRVING - IRVING TWP	Distrib Unattended	46000	8320	
30	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
31	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
32	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
33	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
34	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	
35	IVANREST - WYOMING TWP	Distrib Unattended	45000	13090	
36	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
37	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
38	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
39	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46000	8320	
40	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	6.25	1					2
	20.00	1					3
	12.50	1					4
	12.50	1					5
	12.50	2					6
							7
	12.50	1					8
	12.50	1					9
	12.50	1					10
	20.00	1					11
	50.00	1					12
	12.50	1					13
	25.00	2					14
							15
	12.50	1					16
	12.50	1					17
	6.25	1					18
	6.25	1					19
	18.75	2					20
							21
	6.13	1					22
	80.00	2					23
							24
	25.00	2					25
							26
	25.00	2					27
							28
	1.00	1					29
	25.00	2					30
							31
	80.00	2					32
							33
	12.50	1					34
	32.50	2					35
							36
	25.00	2					37
							38
	20.00	1					39
	20.00	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	JANES - BUENA VISTA TWP	Distrib Unattended	46000	8320	
2	JASPER - JASPER TWP	Distrib Unattended	46000	8320	
3	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
4	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	45000	8720	
5	JOHNSON - ROBINSON TWP	Distrib Unattended	46000	8320	
6	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46000	8320	
7	JOPPA - LEROY TWP	Distrib Unattended	46000	8320	
8	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
9	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
10	KALARAMA - PORTAGE TWP	Distrib Unattended	46000	8320	
11	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46000	12470	
12	KALKASKA - KALKASKA TWP	Distrib Unattended	46000	12470	
13	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46000	8320	
14	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46000	8320	
15	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
16	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
17	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
18	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
19	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
20	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
21	KENDALL - KALAMAZOO	Distrib Unattended	46000	8320	
22	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
23	KENDRICK - CASCADE TWP	Distrib Unattended	138000	13090	
24	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
25	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
26	KENT CITY - TYRONE TWP	Distrib Unattended	46000	12470	
27	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
28	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
29	KIESEL - BANGOR TWP	Distrib Unattended	46000	8320	
30	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
31	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
32	KINDERHOOK - OVID TWP	Distrib Unattended	138000	8320	
33	KINGSLEY - PARADISE TWP	Distrib Unattended	46000	8720	
34	KIPP ROAD - VEVAY TWP	Distrib Unattended	138000	24900	
35	KNAPP - GRAND RAPIDS	Distrib Unattended	46000	12470	
36	KNIGHT - HAMPTON TWP	Distrib Unattended	46000	8320	
37	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
38	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
39	KOLASSA - BRONSON TWP	Distrib Unattended	46000	24900	
40	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	3.13	1					2
	12.50	1					3
	12.50	1					4
	6.25	1					5
	7.00	1					6
	6.25	1					7
	24.75	2					8
							9
	20.00	1					10
	2.50	1					11
	12.50	1					12
	1.50	1					13
	12.50	1					14
	18.75	2					15
							16
	25.00	2					17
							18
	25.00	2					19
							20
	12.50	1					21
	40.00	2					22
							23
	40.00	2					24
							25
	12.50	1					26
	40.00	2					27
							28
	12.50	1					29
	40.00	2					30
							31
	12.50	1					32
	7.00	1					33
	30.00	1					34
	20.00	1					35
	12.50	1					36
	32.50	2					37
							38
	12.50	1					39
	100.00	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	4800
2	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320	
3	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000	
4	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	12470	
5	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	7200	
6	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46000	8320	
7	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
8	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
9	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46000	8320	
10	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46000	24940	
11	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46200	8320	
12	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46000	8320	
13	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46000	12470	
14	LAMOREAUX - ALPINE TWP	Distrib Unattended	46000	12470	
15	LANDWER - FERRYSBURG TWP	Distrib Unattended	46000	13090	
16	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
17	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
18	LASALLE - LASALLE TWP	Distrib Unattended	46000	12470	4800
19	LAUNDRA - KOCHVILLE	Distrib Unattended	138000	8720	
20	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
21	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
22	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46000	8320	4800
23	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138000	46000	
24	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
25	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
26	LEELANAU - LEELANAU TWP	Distrib Unattended	46000	12470	
27	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	45000	13090	
28	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46000	13090	
29	LEHRING - BURNS TWP	Distrib Unattended	46000	8320	
30	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
31	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
32	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	4800
33	LELAND - LELAND TWP	Distrib Unattended	46000	12470	
34	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
35	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
36	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
37	LEONARD - WALKER TWP	Distrib Unattended	45000	13090	
38	LEONARD - WALKER TWP	Distrib Unattended	46000	12470	
39	LESLIE - LESLIE TWP	Distrib Unattended	46000	8320	
40	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	100.00	1					2
	40.00	2					3
							4
							5
	12.50	1					6
	26.50	2					7
							8
	12.50	1					9
	12.50	1					10
	6.25	1					11
	6.25	1					12
	12.50	1					13
	12.50	1					14
	12.50	1					15
	25.00	2					16
							17
	12.50	1					18
	12.50	1					19
	200.00	2					20
							21
	6.25	1					22
	40.00	1					23
	25.00	2					24
							25
	6.25	1					26
	32.50	2					27
							28
	6.25	1					29
	23.25	3					30
							31
							32
	6.25	1					33
	37.50	3					34
							35
							36
	32.50	2					37
							38
	3.13	1					39
	3.13	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	4800
2	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
3	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46000	8320	
4	LEVELY - EDENVILLE TWP	Distrib Unattended	46000	24900	
5	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
6	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
7	LINCOLN - GUSTIN TWP	Distrib Unattended	46000	12000	
8	LINDBERGH - OSHTIMO TWP	HV Distrib Unattended	138000	46000	
9	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	
10	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46000	8320	
11	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46000	8320	4800
12	LOGISTIC - OTTAWA TWP	Distrib Unattended	46000	12470	
13	LOMBARD - SHERIDAN TWP	Distrib Unattended	46000	8320	
14	LONG LAKE - FENTON TWP	Distrib Unattended	46000	8320	
15	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138000	46000	
16	LOOMIS - OLIVE TWP	Distrib Unattended	46000	8320	
17	LOVEJOY - BURNS TWP	Distrib Unattended	138000	24900	
18	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
19	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
20	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
21	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	4800
22	LYON MANOR - HIGGINS TWP	Distrib Unattended	46000	8320	
23	LYONS - LYONS TWP	Distrib Unattended	46000	8320	
24	MACATAWA - HOLLAND TWP	Distrib Unattended	46000	8320	
25	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46000	24900	
26	MAGNUS - GRANT TWP	Distrib Unattended	46000	8320	
27	MANCELONA - MANCELONA TWP	Distrib Unattended	46000	12470	
28	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46000	8320	
29	MANISTEE - FILER TWP	Distrib Unattended	45000	13090	
30	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	
31	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	4800
32	MANNSIDING - LINCOLN TWP	Distrib Unattended	46000	24900	
33	MANTON - CEDAR CREEK TWP	Distrib Unattended	46000	8320	
34	MAPLE CITY - KASSON TWP	Distrib Unattended	46000	12470	
35	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	12470	
36	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	13090	
37	MARION - MARION TWP	Distrib Unattended	46000	13800	
38	MARKER LAKE - BOSTON TWP	Distrib Unattended	46000	8320	
39	MARKEY - MARKEY TWP	Distrib Unattended	46000	8320	
40	MARNE - WRIGHT TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	25.00	2					1
							2
	20.00	1					3
	12.50	1					4
	16.25	2					5
							6
	6.25	1					7
	100.00	1					8
	12.50	1					9
	12.50	1					10
	3.13	1					11
	12.50	1					12
	14.00	1					13
	12.50	1					14
	60.00	1					15
	6.25	1					16
	10.00	1					17
	50.00	4					18
							19
							20
							21
	6.25	1					22
	6.25	1					23
	20.00	1					24
	12.50	1					25
	6.25	1					26
	6.25	1					27
	12.50	1					28
	20.00	1					29
	6.25	1					30
	37.50	1					31
	6.25	1					32
	5.60	1					33
	6.25	1					34
	25.00	2					35
							36
	2.50	1					37
	12.50	1					38
	12.50	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)	December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
2	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
3	MARTIN - MARTIN TWP	Distrib Unattended	46000	8320	
4	MASON - VEVAY TWP	Distrib Unattended	46000	8320	
5	MAUMEE - ADRIAN TWP	Distrib Unattended	46000	13090	
6	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
7	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
8	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
9	MAYNARD - WALKER TWP	Distrib Unattended	46000	12470	
10	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
11	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
12	MCCANDLISH - GRAND BLANC TWP	Distrib Unattended	46000	8320	
13	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
14	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
15	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
16	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
17	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
18	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
19	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
20	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46000	8320	
21	MCMILLAN - DALTON TWP	Distrib Unattended	45000	13090	
22	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
23	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
24	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
25	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
26	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46000	12470	
27	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
28	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
29	MENDON - NOTTAWA TWP	Distrib Unattended	46000	24900	
30	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46000	8320	
31	MERRILL - JONESFIELD TWP	Distrib Unattended	46000	8320	
32	MERSON - TROWBRIDGE TWP	Distrib Unattended	46000	8320	
33	MESICK - SPRINGVILLE TWP	Distrib Unattended	46000	24900	
34	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138000	12470	
35	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46000	12470	
36	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
37	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
38	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
39	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
40	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	40.00	2					1
							2
	6.25	1					3
	12.50	1					4
	12.50	1					5
	37.50	3					6
							7
							8
	5.00	1					9
	12.50	2					10
							11
	20.00	1					12
	24.35	3					13
							14
							15
	5.63	2					16
							17
	30.00	2					18
							19
	5.60	1					20
	12.50	1					21
	40.00	2					22
							23
	100.00	2					24
							25
	20.00	1					26
	22.50	3					27
							28
							29
	7.00	1					30
	7.00	1					31
	6.25	1					32
	6.25	1					33
	20.00	1					34
	6.25	1					35
	12.50	1					36
	12.50	1					37
	11.25	2					38
							39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
No.			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MIDLAND - MIDLAND TWP	Distrib Unattended	46000	8320	
2	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
3	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
4	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
5	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
6	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
7	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
8	MILLER ROAD - FLINT	Distrib Unattended	46000	8320	
9	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
10	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
11	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
12	MISSION - UNION TWP	Distrib Unattended	46000	8320	
13	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
14	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
15	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
16	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
17	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
18	MONTEREY - SALEM TWP	Distrib Unattended	69000	8320	
19	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
20	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
21	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
22	MORENCI - SENECA TWP	Distrib Unattended	46000	12470	
23	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
24	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
25	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
26	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
27	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
28	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
29	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
30	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
31	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
32	MT PLEASANT - UNION TWP	Distrib Unattended	46000	8320	
33	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
34	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
35	MUNSON - GARFIELD TWP	Distrib Unattended	46000	12470	
36	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	69000	46000	7200
37	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
38	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
39	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140000	46000	7200
40	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	12.50	1					3
	30.00	1					4
	200.00	2					5
							6
	12.50	1					7
	12.50	1					8
	40.00	2					9
							10
	20.00	1					11
	20.00	1					12
	12.50	1					13
	14.00	1					14
	100.00	2					15
							16
	6.25	1					17
	12.50	1					18
	10.00	1					19
	200.00	2					20
							21
	5.60	1					22
	12.50	1					23
	12.50	1					24
	12.50	1					25
	6.25	1					26
	130.00	3					27
							28
							29
	7.00	1					30
	12.50	1					31
	12.50	1					32
	40.00	2					33
							34
	12.50	1					35
	260.00	4					36
							37
							38
							39
	21.88	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46000	8320	
2	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
3	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
4	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
5	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
6	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
7	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
8	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
9	NEW/USED, PENDING CHECKOUT - EERC		46000	26190	
10	NEW/USED, PENDING CHECKOUT - EERC		138000	12470	
11	NEW/USED, PENDING CHECKOUT - EERC		140000	13090	
12	NEW/USED, PENDING CHECKOUT - EERC		46000	12470	
13	NEW/USED, PENDING CHECKOUT - EERC		138000	24900	
14	NEW/USED, PENDING CHECKOUT - EERC		46000	8320	
15	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	
16	NEWAYGO - GARFIELD TWP	Distrib Unattended	46000	8320	
17	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
18	NIAGARA - SAGINAW	Distrib Unattended	46000	12470	
19	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
20	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
21	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
22	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	
23	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	4800
24	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
25	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
26	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
27	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
28	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
29	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
30	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	12470	
31	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
32	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
33	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
34	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
35	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
36	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
37	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
38	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
39	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
40	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1	6				1
	3.13	1					2
	12.50	1					3
	6.25	1					4
	6.25	1					5
	5.60	1					6
	3.12	1					7
	63.76						8
							9
							10
							11
							12
							13
							14
	5.00	1				15	
	3.13	1				16	
	9.38	1				17	
	12.50	1				18	
	12.50	1				19	
	7.00	1				20	
	12.50	1				21	
	12.50	1				22	
	50.00	1				23	
	12.50	1				24	
	31.50	3				25	
						26	
						27	
	12.50	1				28	
	20.00	1				29	
	20.00	1				30	
	12.50	1				31	
	6.26	2				32	
						33	
	12.50	1				34	
	4.38	2				35	
						36	
	18.10	2				37	
						38	
	50.00	1				39	
	12.50	1				40	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
2	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
3	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
4	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
5	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
6	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
7	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
8	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
9	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
10	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
11	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
12	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
13	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
14	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
15	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
16	OSCODA - AU SABLE TWP	Distrib Unattended	45000	11550	
17	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46000	8320	
18	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
19	OTSEGO - MARTIN TWP	Distrib Unattended	46000	8320	
20	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
21	OVID - OVID TWP	Distrib Unattended	46000	8320	
22	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
23	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
24	OWOSSO - CALEDONIA TWP	Distrib Unattended	140000	46000	7200
25	PACKARD - EATON	Distrib Unattended	138000	24900	
26	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
27	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
28	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
29	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
30	PALO - RONALD TWP	Distrib Unattended	46000	8320	
31	PARAMOUNT - PLAINFIELD TWP	Distrib Unattended	45000	13090	
32	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
33	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
34	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
35	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
36	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
37	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
38	PASADENA - FLINT	HVD / Distrib Unattended	138000	46000	4800
39	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	
40	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	50.00	1					2
	15.00	1					3
	12.50	1					4
	10.13	2					5
							6
	12.50	1					7
	5.00	1					8
	12.50	1					9
	6.25	1					10
	20.00	2					11
							12
	25.00	2					13
							14
	6.25	1					15
	6.25	1					16
	7.00	1					17
	12.50	1					18
	6.25	1					19
	12.50	1					20
	12.50	1					21
	125.00	3					22
							23
							24
	12.50	1					25
	100.00	1					26
	25.00	2					27
							28
	5.00	1					29
	2.50	1					30
	20.00	1					31
	25.00	2					32
							33
	7.00	1					34
	25.00	2					35
							36
	40.00	1					37
	100.00	1					38
	12.50	1					39
	20.00	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	7200
2	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
3	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
4	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
5	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
6	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
7	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
8	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
9	PENTWATER - PENTWATER TWP	Distrib Unattended	46000	12470	
10	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
11	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
12	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
13	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
14	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
15	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
16	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
17	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
18	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
19	PINE RIVER - ARCADA TWP	Distrib Unattended	46000	8320	
20	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	
21	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
22	PISTON RING - SPARTA TWP	Distrib Unattended	138000	8320	
23	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
24	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
25	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
26	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
27	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	
28	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
29	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
30	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000	
31	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
32	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
33	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320	
34	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900	
35	POTTER - SAGINAW	Distrib Unattended	46000	8320	
36	POTTER - SAGINAW	Distrib Unattended	46000	8320	
37	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720	
38	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000	
39	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190	
40	PRINCETON - EMMET TWP	Distrib Unattended	46000	8320	
					4800

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.00	2					1
							2
	14.00	1					3
	20.00	1					4
	10.00	1					5
	6.25	1					6
	12.50	1					7
	7.00	1					8
	2.50	1					9
	12.50	1					10
	12.50	1					11
	6.25	1					12
	25.00	2					13
							14
	5.00	1					15
	6.25	1					16
	12.50	1					17
	7.00	1					18
	12.50	1					19
	50.00	1					20
	32.50	2					21
							22
	11.85	2					23
							24
	6.25	1					25
	12.50	1					26
	12.50	1					27
	20.00	2					28
							29
	50.00	1					30
	25.00	2					31
							32
	12.50	1					33
	10.00	1					34
	40.00	2					35
							36
	12.50	1					37
	6.25	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138000	12470	
2	PULLMAN - LEE TWP	Distrib Unattended	46000	8320	
3	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320	
4	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	13800
5	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	7200
6	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000	7200
7	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470	
8	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900	
9	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320	
10	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000	4800
11	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940	
12	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320	
13	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	13090	
14	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720	
15	READING - READING TWP	Distrib Unattended	46000	8320	
16	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
17	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
18	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320	
19	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
20	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
21	REMOVED EQUIP - EERC		46000	8320	
22	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
23	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
24	RENTON - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
25	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900	
26	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800
27	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
28	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
29	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
30	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
31	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
32	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
33	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
34	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
35	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
36	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
37	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
38	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
39	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
40	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	5.00	1					2
	12.50	1					3
	200.00	2					4
							5
	50.00	1					6
	20.00	1					7
	6.25	1					8
	12.50	1					9
	100.00	1					10
	20.00	1					11
	17.50	2					12
							13
	12.50	1					14
	6.25	1					15
	26.50	2					16
							17
	7.00	1					18
	19.50	2					19
							20
	5.00		1				21
	11.25	2					22
							23
	3.13	1					24
	7.00	1					25
	40.00	1					26
	7.00	1					27
	2.50	1					28
	80.00	3					29
							30
							31
	7.00	1					32
	40.00	2					33
							34
	200.00	2					35
							36
	12.50	2					37
							38
	20.00	1					39
	32.50	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
2	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	
3	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
4	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
5	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
6	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
7	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
8	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
9	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
10	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
11	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
12	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
13	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
14	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46000	8320	
15	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
16	RYNO - BIG CREEK TWP	Distrib Unattended	140000	26190	
17	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
18	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8320	
19	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8720	
20	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
21	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
22	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
23	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
24	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
25	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
26	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	
27	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	
28	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
29	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
30	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
31	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
32	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
33	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
34	SCENIC LAKE - WOODHULL TWP	Distrib Unattended	138000	8320	
35	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
36	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
37	SCIPIO - SCIPIO TWP	Distrib Unattended	46000	8320	
38	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	4800
39	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
40	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	20.00	1					3
	12.50	1					4
	5.00	1					5
	6.25	1					6
	6.25	1					7
	25.00	2					8
							9
	12.50	1					10
	2.50	1					11
	12.50	1					12
	10.00	1					13
	12.50	1					14
	12.50	1					15
	30.00	1					16
	40.00	2					17
							18
	12.50	1					19
	5.00	1					20
	77.50	2					21
							22
	32.50	2					23
							24
	11.25	2					25
							26
	11.25	3					27
							28
	18.75	2					29
							30
	12.50	1					31
	12.50	1					32
	12.50	1					33
	6.25	1					34
	3.13	1					35
	40.00	1					36
	6.25	1					37
	7.00	1					38
							39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS						
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)			
			Primary (c)	Secondary (d)	Tertiary (e)	
1	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	4800	
2	SEIDEL - SAGINAW	Distrib Unattended	46000	8320		
3	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470		
4	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470		
5	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480		
6	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480		
7	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480		
8	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46000	8320		
9	SHARON HOLLOW - MANCHESTER TWP	Distrib Unattended	45000	8720		
10	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320		
11	SHELBY - ARCADA TWP	Distrib Unattended	46000	12470		
12	SHEPHERD - COE TWP	Distrib Unattended	46000	8320		
13	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320		
14	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320		
15	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320		
16	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470		
17	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900		
18	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000		
19	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470		
20	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470		
21	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720		
22	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320		
23	SLOAN - FLINT	Distrib Unattended	46000	8320		
24	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400		
25	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400		
26	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400		
27	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320		
28	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940		
29	SNYDER - DICKSON TWP	Distrib Unattended	138000	12470		
30	SOLVAY - MADISON TWP	Distrib Unattended	138000	24900		
31	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000		7200
32	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320		
33	SPARES, M&S 22 - ALMA		43800	480		
34	SPARES, M&S 22 - ALMA		45000	4360		
35	SPARES, M&S 22 - ALMA		45000	8720		
36	SPARES, M&S 22 - ALMA		45000	8720		
37	SPARES, M&S 22 - ALMA		45000	8720		
38	SPARES, M&S 22 - ALMA		45000	8720		
39	SPARES, M&S 22 - ALMA		45000	13090		
40	SPARES, M&S 22 - ALMA		45000	13090		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	1.50	1					1
	12.50	1					2
	50.00	2					3
							4
	1.50	3					5
							6
							7
	3.13	1					8
	12.50	1					9
	20.00	1					10
	6.25	1					11
	12.50	1					12
	6.25	1					13
	1.88	1					14
	12.50	1					15
	12.50	1					16
	14.00	1					17
	37.50	1					18
	100.00	2					19
							20
	32.50	2					21
							22
	12.50	1					23
	4.46	4					24
							25
							26
							27
	20.00	1					28
	12.50	1					29
	12.50	1					30
	50.00	1					31
	12.50	1					32
	421.25		22				33
							34
							35
							36
							37
							38
							39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SPARES, M&S 22 - ALMA		45000	13090	
2	SPARES, M&S 22 - ALMA		45000	13090	
3	SPARES, M&S 22 - ALMA		45000	26190	
4	SPARES, M&S 22 - ALMA		45000	26190	
5	SPARES, M&S 22 - ALMA		45000	26190	
6	SPARES, M&S 22 - ALMA		46000	8720	
7	SPARES, M&S 22 - ALMA		46000	13800	
8	SPARES, M&S 22 - ALMA		46000	13800	
9	SPARES, M&S 22 - ALMA		138000	8320	
10	SPARES, M&S 22 - ALMA		138000	8320	
11	SPARES, M&S 22 - ALMA		138000	12470	
12	SPARES, M&S 22 - ALMA		138000	46000	7200
13	SPARES, M&S 22 - ALMA		140000	8720	
14	SPARES, M&S 22 - ALMA		140000	46000	7200
15	SPAULDING - ADA TWP	HV Distrib Unattended	138000	46000	7200
16	SPICEBUSH - LEE TWP	Distrib Unattended	46000	24900	
17	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46000	8320	
18	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45000	26190	
19	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46000	12470	
20	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
21	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46000	8320	
22	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8720	
23	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8320	
24	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138000	24900	
25	SQUIRE HILL - FLINT	Distrib Unattended	46000	8320	
26	SQUIRES - ALLEN TWP	Distrib Unattended	46000	8320	
27	ST CHARLES - ST CHARLES TWP	Distrib Unattended		8320	
28	ST HELEN - AU SABLE TWP	Distrib Unattended	46000	8320	
29	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
30	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
31	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	8320	
32	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	4160	
33	STACEY - CLAYTON TWP	Distrib Unattended	138000	24900	
34	STADIUM - KALAMAZOO	Distrib Unattended	46000	8320	
35	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
36	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
37	STANDISH - STANDISH TWP	Distrib Unattended	46000	8320	
38	STANLEY - MT MORRIS TWP	Distrib Unattended	46000	8320	
39	STANTON - EVERGREEN TWP	Distrib Unattended	43800	8720	
40	STANTON - EVERGREEN TWP	Distrib Unattended	48000	8660	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
	100.00	1					15
	5.00	1					16
	12.50	1					17
	12.50	1					18
	12.50	1					19
	12.50	1					20
	6.25	1					21
	25.00	2					22
							23
	12.50	1					24
	12.50	1					25
	7.00	1					26
	12.50	1					27
	7.00	1					28
	12.50	2					29
							30
	15.63	2					31
							32
	12.50	1					33
	9.38	1					34
	25.00	2					35
							36
	12.50	1					37
	12.50	1					38
	5.00	2					39
							40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	STANWOOD - MECOSTA TWP	Distrib Unattended	45000	13090	
2	STARKS - HOMER TWP	Distrib Unattended	45000	8320	
3	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
4	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
5	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
6	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
7	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
8	STERNS ROAD - ERIE TWP	Distrib Unattended	46000	12470	
9	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470	
10	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
11	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
12	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
13	STOVER - KEARNEY TWP	HV Distrib Unattended	138000	46000	4800
14	STRONACH - STRONACH TWP	HV Distrib Unattended	138000	46000	4800
15	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
16	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
17	SUMMIT - SUMMIT TWP	Distrib Unattended	46000	8320	
18	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8720	
19	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8320	
20	SURREY - SURREY TWP	Distrib Unattended	46000	24900	
21	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46000	12470	
22	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	46000	8320	
23	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46000	8320	
24	SYLVAN - SYLVAN TWP	Distrib Unattended	46000	8320	
25	TALLMAN - EAGLE TWP	Distrib Unattended	138000	24900	
26	TAMARACK - CATO TWP	Distrib Unattended	46000	12000	
27	TANIUM - MONTAGUE TWP	Distrib Unattended	45000	13090	
28	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
29	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
30	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
31	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
32	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46000	8320	
33	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46000	8320	
34	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46000	12470	
35	TERRACE - MUSKEGON	Distrib Unattended	46000	12470	
36	TEXAS - TEXAS TWP	Distrib Unattended	46000	8320	
37	THAYER - SAGINAW	Distrib Unattended	46000	8320	
38	THOMAS - THOMAS TWP	Distrib Unattended	46000	8320	
39	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138000	46000	7200
40	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	20.00	1					3
	25.00	2					4
							5
	40.00	2					6
							7
	14.00	1					8
	12.50	1					9
	12.50	1					10
	40.00	2					11
							12
	18.75	1					13
	40.00	1					14
	200.00	2					15
							16
	12.50	1					17
	6.26	2					18
							19
	6.25	1					20
	6.25	1					21
	2.50	1					22
	12.50	1					23
	12.50	1					24
	14.00	1					25
	6.25	1					26
	20.00	1					27
	6.26	2					28
							29
	18.75	2					30
							31
	12.50	1					32
	6.25	1					33
	12.50	1					34
	12.50	1					35
	12.50	1					36
	12.50	1					37
	12.50	1					38
	50.00	1					39
	12.50	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
2	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	11500
3	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	7200
4	TINSMAN - HOLLY TWP	Distrib Unattended	138000	8320	
5	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Un	138000	7500	
6	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320	
7	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
8	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
9	TREMAINE - ORANGE TWP	Distrib Unattended	70000	26190	
10	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
11	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138000	46000	4800
12	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
13	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
14	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
15	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
16	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
17	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
18	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
19	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
20	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
21	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
22	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
23	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
24	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
25	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
26	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
27	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
28	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
29	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	45000	8720	
30	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
31	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
32	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
33	VERNON - CLARE	Distrib Unattended	138000	46000	4800
34	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
35	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	7200
36	VEVAY - VEVAY TWP	HV Distrib Unattended	138000	46000	4800
37	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
38	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
39	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
40	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138000	46000	4800

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	100.00	2					1
							2
							3
	12.50	1					4
	22.50	1					5
	12.50	1					6
	5.00	1					7
	6.25	1					8
	12.50	1					9
	3.25	1					10
	20.00	1					11
	12.50	2					12
							13
	12.50	1					14
	6.25	1					15
	6.25	1					16
	12.50	1					17
	20.00	1					18
	6.25	1					19
	36.25	4					20
							21
							22
							23
	12.50	1					24
	12.00	1					25
	20.00	1					26
	20.00	1					27
	6.25	1					28
	20.00	1					29
	3.00	3					30
							31
							32
	37.50	1					33
	200.00	2					34
							35
	40.00	1					36
	25.00	2					37
							38
	12.50	1					39
	100.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2015	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
2	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
3	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
4	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
5	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
6	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
7	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
8	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
9	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
10	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
11	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
12	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
13	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
14	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	45000	26190	
15	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
16	WATERTOWN - DEWITT TWP	Distrib Unattended	46000	8320	
17	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
18	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
19	WAYLAND - WAYLAND TWP	Distrib Unattended	46000	8320	
20	WAYLAND - WAYLAND TWP	Distrib Unattended	138000	46000	4800
21	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
22	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
23	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	130000	46000	4800
24	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
25	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
26	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	46000	7200
27	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
28	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
29	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
30	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	
31	WEST CLARK LAKE - COLUMBIA TWP	Distrib Unattended	45000	8720	
32	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
33	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
34	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
35	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
36	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
37	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	13090	
38	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
39	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
40	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	67.50	2					1
							2
	12.50	1					3
	1.88	1					4
	12.50	1					5
	3.13	1					6
	20.00	1					7
	1.50	1					8
	17.50	2					9
							10
	6.25	1					11
	14.00	1					12
	40.00	1					13
	12.50	1					14
	50.00	1					15
	6.25	1					16
	25.00	2					17
							18
	32.50	2					19
							20
	200.00	2					21
							22
	260.00	4					23
							24
							25
							26
	2.50	1					27
	12.50	1					28
	7.00	1					29
	5.00	1					30
	12.50	1					31
	20.00	1					32
	12.50	1					33
	14.00	1					34
	12.50	1					35
	25.00	2					36
							37
	12.50	1					38
	3.13	1					39
	11.25	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
2	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
3	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
4	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
5	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
6	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
7	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
8	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46000	8720	
9	WHITING - ERIE TWP	Generation & HV Distrib At	138000	46000	7200
10	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
11	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
12	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
13	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
14	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
15	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
16	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
17	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
18	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
19	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
20	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
21	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	
22	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
23	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	
24	WOOD STREET - FLINT	Distrib Unattended	46000	8320	
25	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320	
26	WOODWARD - SELMA TWP	Distrib Unattended	46000	14400	
27	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470	
28	YORKVILLE - ROSS TWP	Distrib Unattended	46000	8320	
29	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015		
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)	
	80.00	2					1
							2
	6.25	1					3
	87.50	2					4
							5
							6
	22.50	2					7
							8
	50.00	1					9
	6.25	1					10
	18.75	2					11
							12
	6.25	1					13
	12.50	2					14
							15
	40.00	1					16
	12.50	2					17
							18
	12.50	1					19
	6.25	1					20
	6.25	1					21
	12.50	1					22
	12.50	1					23
	12.50	1					24
	3.13	1					25
	6.25	1					26
	12.50	1					27
	6.25	1					28
	20.00	1					29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

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

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	1,907,382	635,225	
2	Additions During Year			
3	Purchases	427,528	9,158	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	427,528	9,158	0
6	Reduction During Year			
7	Retirements	389,304	7,097	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	389,304	7,097	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,945,606	637,286	0
11	In Stock	112,101	72,688	
12	Locked Meters on Customers' Premises	4,068		
13	Inactive Transformers on System			
14	In Customers' Use	1,828,430	564,598	
15	In Companys' Use	1,007		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,945,606	637,286	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)	Year of Report December 31, 2015
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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	231,920,203			2,407,740,358	
2	Water Pollution Control Facilities	844,766			246,792,723	
3	Solid Waste Disposal Costs	3,029,982			165,364,165	
4	Noise Abatement Equipment	0			1,770,425	
5	Esthetic Costs	0			26,944,000	
6	Additional Plant Capacity	0			14,286,000	
7	Miscellaneous (<i>Identify significant</i>)	2,050,287			117,360,233	
8	TOTAL (Total of lines 1 thru 7)	237,845,238	0	0	2,980,257,904	0
9	Construction work in progress				688,381,602	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
430	7	b	<div>Miscellaneous (Line 7):<div><div>Yr 2015</div><div><div>1) Environmental Protection</div><div>Fossil Plants 316b Fish Entrainment383,884</div><div>Fish Study561,548</div><div>Bald Eagle Permits41,062</div></div></div><div>2) Flood & Erosion Control Protection</div><div><div>Flow Gauging/Water Quality Monitoring</div><div>River Monitoring System, Seawall1,701,993</div></div><div>Park & Related Facilities0</div><div>Wind Farms(624,997)</div><div>Environmental Comp(13,203)</div><div>Other0</div><div>Total\$2,050,287</div></div>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
ENVIRONMENTAL PROTECTION EXPENSES			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	14,348,767	14,348,767
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	3,320,426	3,320,426
6	Difference in Cost of Environmentally Clean Fuels (1)	2,300,000	
7	Replacement Power Costs (2)	2,618,131	2,618,131
8	Taxes and Fees		
9	Administrative and General		
10	Other (<i>Identify significant</i>)		
11	TOTAL	22,587,324	20,287,324
<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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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)	December 31, 2015

RENEWABLE ENERGY RESOURCES

- | | |
|---|---|
| <p>1. Renewable energy means electricity generated using a renewable energy system</p> <p>2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder:</p> <p>A. Biomass</p> <p>B. Solar</p> <p>C. Solar Thermal</p> <p>D. Wind Energy</p> <p>E. Kinetic energy of moving water including:</p> <p> i. Waves, tides or currents</p> <p> ii. Water released through a dam</p> <p>F. Geothermal Energy</p> <p>G. Municipal Solid Waste</p> <p>H. Landfill gas produced by municipal solid waste</p> <p>I. Other</p> | <p>4. 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).</p> <p>5. Report construction work in progress relating to renewable energy resources at line 11.</p> |
|---|---|

Line No.	Classification of Cost	Additions	Retirements	Adjustments	Balance at End of Year	Actual Cost
	(a)	(b)	(c)	(d)	(e)	(f)
1	Biomass					
2	Solar					
3	Solar Thermal					
4	Wind Energy	(8,312,413)	(442,237)		460,596,175	
5	Kinetic energy of moving water	6,010,191	(3,156)	(44,212)	95,729,023	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	TOTAL (Total of lines 1 thru 9)	(2,302,222)	(445,393)	(44,212)	556,325,198	0
11	Construction work in progress				15,978,589	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
RENEWABLE ENERGY RESOURCE EXPENSES				
<p>1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. 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 renewable energy equipment, facilities, and programs.</p> <p>3. Item 6 subject to MCL460.1047(3)</p> <p>4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.</p> <p>6. 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	33,303,782	33,303,782	
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	13,798,248	13,798,248	
3	Financing Costs		0	
4	Ancillary to ensure Quality/Reliability		0	
5	Renewable Energy Credits	11,404,498	11,404,498	
6	Interest on Regulatory Liability (asset)	420,348	420,348	
7	Taxes and Fees (include credits)	(10,353,326)	(10,353,326)	
8	Administrative and General	1,005,525	1,005,525	
9	Other (Identify)		0	
10	TOTAL	49,579,075	49,579,075	

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