

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2020



Report of Independent Auditors

To the Board of Directors and Management of Consumers Energy Company

We have audited the accompanying financial statements of Consumers Energy Company, which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of income, of retained earnings and of cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 described in the 'Basis of Presentation' section of the Notes. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020 and 2019, 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 described in the 'Basis of Presentation' section of the Notes.

Basis of Accounting

We draw attention to the 'Basis of Presentation' section of the Notes of the financial statements, which describes the basis of accounting. As described in the 'Basis of Presentation' section of the Notes to the financial statements, the financial statements are prepared by Consumers Energy Company on the basis of 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 basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Michigan Public Service Commission. Our opinion is not modified with respect to this matter.



Restriction of Use

This report is intended solely for the information and use of the Board of Directors and Management of Consumers Energy Company and the Michigan Public Service Commission and is not intended to be and should not be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

Detroit, Michigan
March 29, 2021

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 1919 PA 419, as amended, being MCL 460.55 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 gas company, as classified by the Commission's Uniform System of Accounts must submit this form.

NOTE: Major - A gas company having annual natural gas sales over 50 million Dth in each of the 3 previous calendar years

Nonmajor - A gas company having annual natural gas sales at or below 50 million Dth in each of the 3 previous calendar years.

The class to which any utility belongs shall originally be determined by the average of its annual gas sales for the last three consecutive years. Subsequent changes in classification shall be made when the annual gas sales for each of the three years immediately preceding the years exceeds the upper limit, or is less than the lower limit of the classification previously applicable to the utility.

III. What and Where to Submit:

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

Michigan Public Service Commission
Financial Analysis & Audit Division
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 Jennifer Brooks at the address below or to brooks10@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 5, the List of Schedules.) Mail these reports to:

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

(c) For the CPA certification, submit with the original submission of the form, a letter or report prepared in conformity with current standards of reporting which will:

- (i) Contain a paragraph attesting to the conformity, in all material aspects, of the schedules and pages listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

<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
 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
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.

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, 2020	
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 Glenn P. Barba	06 Title of Contact Person Vice President, Controller, CAO	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-2100	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
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 Glenn P. Barba	03 Signature	04 Date Signed (Mo, Da, Yr) March 29, 2021
02 Title Vice President, Controller, CAO		

Name of Respondent Consumers 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, 2020
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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)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS		
General Information	101	
Control Over Respondent & Other Associated Companies	M 102	
Corporations Controlled by Respondent	103	
Officers and Employees	M 104	
Directors	M 105	
Security Holders and Voting Powers	M 106-107	
Important Changes During the Year	108-109	
Comparative Balance Sheet	M 110-113	
Statement of Income for the Year	114-117	
Statement of Retained Earnings for the Year	118-119	
Statement of Cash Flows	120-121	
Notes to Financial Statements	122-123	
Accumulated Comprehensive Income	122A-B	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	
Nuclear Fuel Materials	202-203	N/A
Electric Plant in Service	M 204-211	
Electric Plant Leased to Others	213	
Electric Plant Held for Future Use	214	
Construction Work in Progress - Electric	M 216	
Construction Overheads - Electric	217	
General Description of Construction Overhead Procedure	M 218	
Accumulated Provision for Depreciation of Electric Utility Plant	M 219	
Nonutility Property	M 221	
Investment in Subsidiary Companies	224-225	
Materials and Supply	227	
Allowances	228-229	
Extraordinary Property Losses	230B	N/A
Unrecovered Plant and Regulatory Study Costs	230B	N/A
Other Regulatory Assets	M 232	
Miscellaneous Deferred Debits	M 233	
Accumulated Deferred Income Taxes (Account 190)	M 234A-B	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)		
Capital Stock	250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	

Name of Respondent Consumers 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, 2020
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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	
Discount on Capital Stock	254	N/A
Capital Stock Expense	254	
Long-Term Debt	256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	
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	N/A
Accumulated Deferred Income Taxes - Other Property	M 274-275	
Accumulated Deferred Income Taxes - Other	M 276A-B	
Other Regulatory Liabilities	M 278	
INCOME ACCOUNT SUPPORTING SCHEDULES		
Electric Operating Revenues	M 300-301	
Customer Choice Electric Operating Revenues	M 302-303	
Sales of Electricity by Rate Schedules	304	
Sales for Resale	310-311	
Electric Operation and Maintenance Expenses	320-323	
Number of Electric Department Employees	323	
Purchased Power	326-327	
Transmission of Electricity for Others	328-330	
Transmission of Electricity by Others	332	
Miscellaneous General Expenses - Electric	M 335	
Depreciation and Amortization of Electric Plant	M 336-337	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	
COMMON SECTION		
Regulatory Commission Expenses	350-351	
Research, Development and Demonstration Activities	352-353	
Distribution of Salaries and Wages	354-355	
Common Utility Plant and Expenses	356	
ELECTRIC PLANT STATISTICAL DATA		
Monthly Transmission System Peak Load	M 400	
Electric Energy Account	401	
Monthly Peaks and Output	401	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	
Generating Plant Statistics (Small Plants)	410-411	

Name of Respondent Consumers 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, 2020
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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	
Transmission Lines Added During Year	424-425	
Substations	426-427	
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	
Environmental Protection Expenses	431	
Renewable Energy Resources	432	
Renewable Energy Resource Expenses	433	
Footnote Data	450	
Stockholders' Report	---	
MPSC SCHEDULES		
Reconciliation of Deferred Income Tax Expense	117A-B	
Operating Loss Carry Forward	117C	N/A
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	
Deferred Losses from Disposition of Utility Plant	235A-B	N/A
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	
Payables to Associated Companies	260B	
Investment Tax Credits Generated and Utilized	264-265	N/A
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	N/A
Accumulated Deferred Income Taxes - Temporary	277	N/A
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	
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	
Sales to Railroads & Railways and Interdepartmental Sales	331A	
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	N/A
Misc. Service Revenues & Other Electric Revenues	331B	

Name of Respondent Consumers 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, 2020
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
MPSC SCHEDULES (Continued)		
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	
Extraordinary Items	342	N/A
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	
Steam-Electric Generating Plants	413A-B	
Hydroelectric Generating Plants	414-415	
Pumped Storage Generating Plants	416-418	
Internal Combustion Engine and Gas Turbine Generating Plants	420-421	

Name of Respondent Consumers 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, 2020
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GENERAL INFORMATION

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.

Glenn P. Barba, Vice President, Controller, CAO

One Energy Plaza

Jackson, MI 49201

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.

Incorporated in Michigan, January 22, 1968

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.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.

Electric

Gas

All within the State of Michigan

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?

(1) Yes...Enter date when such independent accountant was initially engaged:

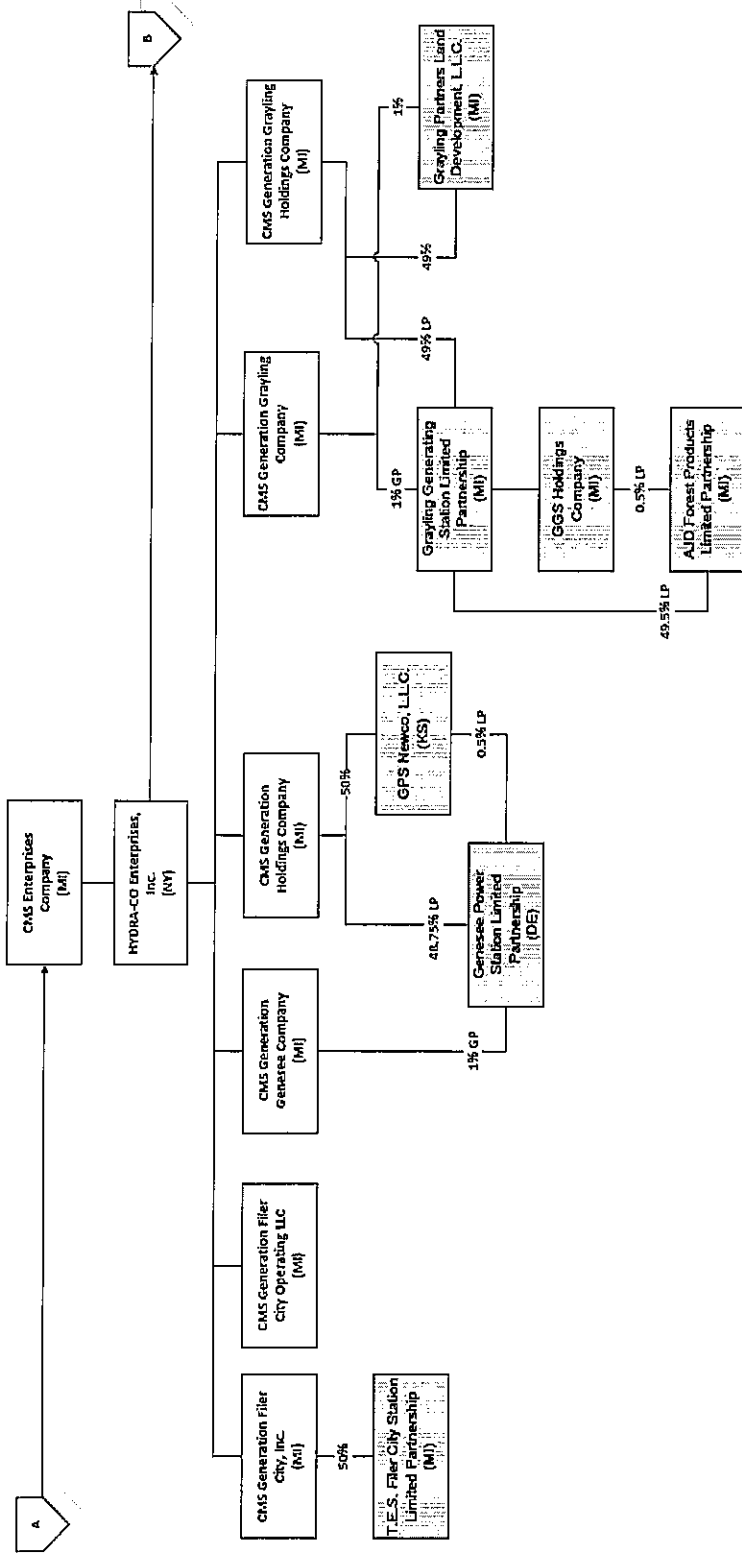
(2) No

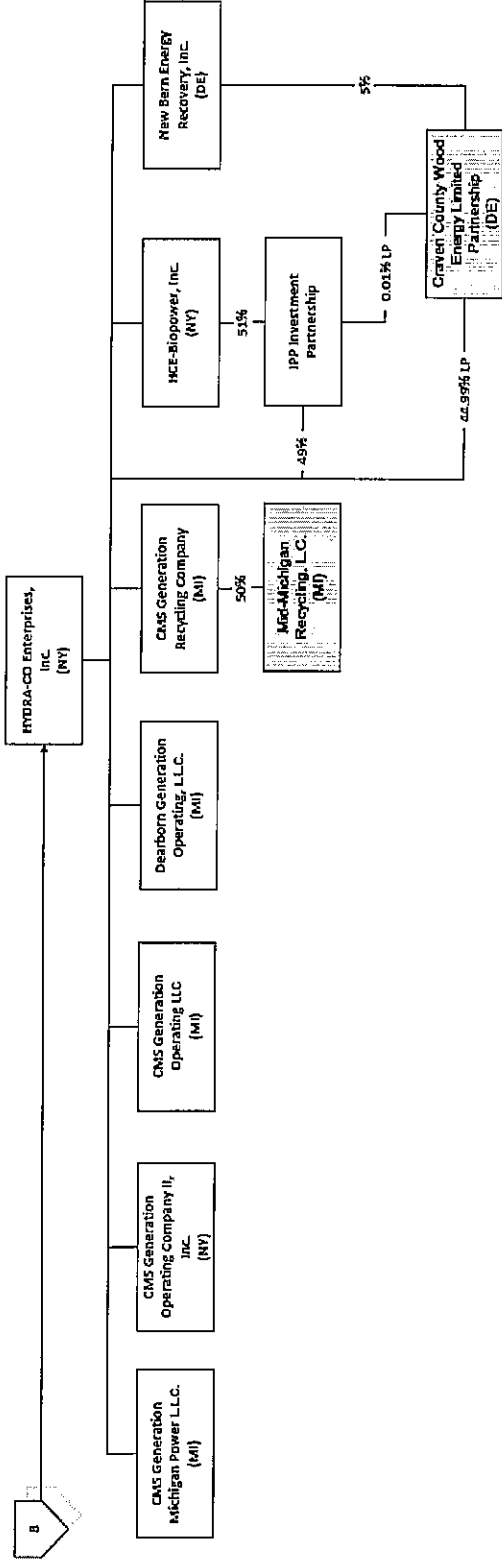
Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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CONTROL OVER RESPONDENT & OTHER 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.
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organizations or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.

As indicated by the key in the lower left hand side of the first page of the organization chart, Consumers Energy Company is wholly owned by CMS Energy Corporation. The balance of the organization chart reflects relationships CMS Energy Corporation has with its other subsidiaries.





Name of Respondent Consumers 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, 2020
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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 CECO	100%	
3		office building		
4	Consumers Receivables Funding II, LLC	To buy certain account	100%	
5		receivables from Consumers		
6		and sell to a third party		
7	ES Services Company	Energy related services	100%	
8	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%	
9				
10				
11				
12	NOTE:			
13	Consumers Energy Company is a wholly-owned			
14	subsidiary of CMS Energy Corporation which has			
15	ownership of a number of other subsidiaries.			
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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, 2020		
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	Garrick J. Rochow (1)(2) President and Chief Executive Officer	637,500	744,652 29,950 1,056,512 146,403	A B C D	2,615,017
2	Patricia K. Poppe (1)(3) Former President and Chief Executive Officer	1,182,500	0 27,456 6,184,228 504,352	A B C D	7,898,536
3	Rejji P. Hayes (1) Executive Vice President and Chief Financial Officer	640,000	783,360 25,650 1,458,430 185,809	A B C D	3,093,249
4	Jean-Francois Brossoit (1) Senior Vice President	470,000	467,415 25,650 824,578 80,687	A B C D	1,868,330
5	Catherine A. Hendrian (1) Senior Vice President	440,000	403,920 11,000 651,393 69,630	A B C D	1,575,943
6	Brian F. Rich (1) Senior Vice President	480,000	477,360 27,100 850,385 75,494	A B C D	1,910,339
Footnote Data					
1	The above list of officers are those officers that are included in CMS Energy Corporation's annual Proxy statement filed with the Securities and Exchange Commission				
2	(1) These employees are also employees of CMS Energy Corporation and accordingly the appropriate portion of their salary is charged to CMS Energy Corporation or its other subsidiaries.				
3	(2) Promoted to President & CEO effective 12/1/2020				
4	(3) Resigned effective 12/1/2020				
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, 2020
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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***	Monroe, Michigan	10	125,000
2 Jon E. Barfield***	Birmingham, Michigan	10	125,000
3 Stephen E. Ewing (2)	Franklin, Michigan	3	45,833
4 John G. Russell** Chairman of Board	East Lansing, Michigan	10	285,000
5 Patricia K. Poppe (3) President and CEO	One Energy Plaza, Jackson, Michigan	10	0
6 William D. Harvey***	Madison, Wisconsin	10	140,000
7 Laura H. Wright***	Dallas, Texas	10	130,000
8 Deborah H. Butler	Norfolk, Virginia	10	115,000
9 Myrna M. Soto	Tampa, Florida	10	115,000
10 John G. Szniewajs***	Livonia, Michigan	10	130,000
11 Suzanne F. Shank	Detroit, Michigan	10	115,000
12 Ronald J. Tanski	Naples, Florida	10	110,000
13 Garrick J. Rochow (4) President and CEO	One Energy Plaza, Jackson, Michigan	0 (4)	0

Footnote Data

Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings.

(1) Fees are prorated to each company on the Massachusetts formula.

(2) Mr. Ewing no longer Director, effective 05/01/2020.

(3) Ms. Poppe no longer Director, effective 12/01/2020; resigned from Consumers Energy 12/01/2020.

(4) Mr. Rochow joined the Board 12/01/2020; elected President and CEO 12/01/2020; last 2020 Board of Directors meeting was 11/13/2020.

Name of Respondent Consumers 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, 2020
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SECURITY HOLDERS AND VOTING POWERS

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.

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.

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.

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.

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.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Books not closed prior to end of the year.

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:

Total: 84,108,789

By Proxy: 84,108,789

3. Give the date and place of such meeting:

May 1, 2020

Meeting held virtually

Name of Respondent Consumers 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, 2020
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,481,937	84,108,789	373,148	0
5	TOTAL number of security holders	923	1	922	0
6	TOTAL votes of security holders listed below	8,448,522	84,108,789	339,733	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*	330,083		330,083	
12	C/O DTCC - Transfer Operation Dept				
13	570 Washington Blvd FI 1				
14	Jersey City, NJ 07310-1617				
15	Charles M Pettie 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	Virginia Ware TOD Patrick L Ware Subject to STA TOD Rules	1,310		1,310	
22	310 N. Rolling Oaks Ln				
23	San Antonio, TX 78253-5354				
24	Emily M Hamilton TR UA 012802 E Hale & Emily M Hamilton Living Trus	1,200		1,200	
25	1745 Pondview Ln				
26	Commerce Twp MI 48382-1280				
27	John Reynold Dahl	1,000		1,000	
28	5200 N Flagler Drive Apt 2405				
29	West Palm Beach, FL 33407-2780				
30	Sarah E Hamilton	1,000		1,000	
31	900 Chapman St				
32	Ionia, MI 48846-1018				
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	84,448,522	84,108,789	339,733	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

RESPONSE TO INSTRUCTION # 2

No security, other than stock, carries voting rights.

RESPONSE TO INSTRUCTION #3

No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.

RESPONSE TO INSTRUCTION #4

Not applicable

Name of Respondent Consumers Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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IMPORTANT CHANGES DURING THE YEAR

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.

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 checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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 Au Gres, Arenac County; City of Beaverton, Gladwin County; Township of Caldwell, Missaukee County; Village of Centreville, St. Joseph County; City of Coleman, Midland County; Township of Columbia, Van Buren County; Township of Hayes, Otsego County; Village of Hubbardston, Clinton and Ionia Counties; Township of Keene, Ionia County; Township of New Haven, Shiawassee County; Township of Noble, Branch County; Township of Pulawski, Presque Isle County; and Village of Saranac, Ionia County.

The following gas franchises were renewed for no consideration: Township of Atlas, Genesee County; Charter Township of Brighton, Livingston County; City of Caro, Tuscola County; Village of Decatur, Van Buren County; Village of Lake Orion, Oakland County; Charter Township of Larkin, Midland County; Village of Lawrence, Van Buren County; Charter Township of Owosso, Shiawassee County; Village of Oxford, Oakland County; Village of Parma, Jackson County; Village of Paw Paw, Van Buren County; Village of Reese, Tuscola County; Village of Saint Charles, Saginaw County; Charter Township of Sandstone, Jackson County; Township of Sciota, Shiawassee County; Village of Sunfield, Eaton County; and Township of Unadilla, Livingston County.

The following combination gas and electric franchises were renewed for no consideration: Charter Township of Buena Vista, Saginaw County; Township of Lawrence, Van Buren County; Village of Nashville, Barry County; Township of Odessa, Ionia County; and Township of Richfield, Genesee County.

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

None.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

In October 2020, Consumers completed the sale of the electric utility's transmission equipment to METC for \$58 million. The Federal Energy Regulatory Commission approved Consumers Energy's sale in Docket No. EC20-78-000 on August 18, 2020. The sale accounting must comply with FERC Plant Instruction 5 – Electric Plant Purchased or Sold. The journal entries were filed with the FERC in March 2021.

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

None.

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

Reference Item 3, Page 108, for details regarding the October 2020 sale by Consumers Energy of transmission assets to Michigan Electric Transmission Company, LLC (METC). This resulted in the loss of 0 customer(s) and approximately \$1.5M in revenue. As of October 8, 2020, Consumers Energy no longer owns transmission assets. The sale was authorized by FERC in dockets EC20-78-000 and ER20-2531.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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:

On June 3, 2020, Consumers filed an application at FERC, in Docket No. ES20-42, for authorization to issue securities under Section 204 of the Federal Power Act. FERC issued an order granting the application on July 28, 2020 ("July 28 Order"). On August 13, 2020, FERC issued an errata order ("Errata Order") clarifying its July 28 Order. The authority granted to Consumers by FERC in the July 28 Order and clarified in the Errata Order (collectively, the "Orders") supersedes and replaces the authority previously granted by FERC in Docket No. ES19-47, and is effective from August 1, 2020 through July 31, 2022.

With respect to short-term securities (those with terms of one year or less), the Orders authorized Consumers to issue and sell up to \$1.5 billion outstanding at any one time of new secured and/or unsecured short-term securities for general corporate purposes, as well as to issue up to \$1.0 billion of first mortgage bonds or other securities issued solely as collateral for the new \$1.5 billion of short-term securities issued for general corporate purposes. With respect to long-term securities (those with terms of more than one year), FERC also authorized Consumers to issue (a) up to \$2.375 billion of new long-term securities for general corporate purposes; (b) up to \$1.1 billion of indebtedness outstanding at any one time for general corporate purposes under long-term revolving credit instruments; (c) up to \$36 million of letters of credit to be used to retire existing debt under already issued tax-exempt bonds under the Michigan Strategic Fund; (d) up to \$1.0 billion solely for purposes of refinancing or refunding existing long-term securities; and (e) up to \$1.4 billion of first mortgage bonds or other securities issued solely as collateral for other long-term securities.

Other than when in default, the interest rate on the short-term securities will not exceed 6.50% per annum if issued at a fixed rate. If issued at a variable rate, the interest on the short-term securities will not exceed the highest of any of the following rates, plus 6.00%: the 1-week, 1-month, 2-month, 3-month, or 6-month London Interbank Offered Rate, based on U.S. Dollar[®], as published by the ICE Benchmark Administration Limited in various sources ("LIBOR"); the Secured Overnight Financing Rate, as published by the Federal Reserve Bank of New York; the federal funds rate; or the SIFMA Municipal Swap Index.

The interest rate on the long-term securities (other than when in default) will not exceed 6.50% per annum if issued at a fixed rate, and, if issued at a variable rate, the interest on the long-term securities will not exceed the highest of any of the following rates, plus 6.00%: the 1-week, 1-month, 2-month, 3-month, or 6-month LIBOR; the Secured Overnight Financing Rate, as published by the Federal Reserve Bank of New York; or the federal funds rate. Alternatively, long-term securities may be issued with a variable interest rate not to exceed the 12-month LIBOR plus 5.50%, or the prime commercial rate for United States dollar loans, as quoted by JPMorgan Chase Bank, N.A., as published on that entity's webpage at the time of the issuance ("Prime Rate"), plus 3.00%. The interest rate on the \$36 million of issuances under letter of credit arrangements would not exceed the Prime Rate. The interest rate on the \$1.0 billion issued solely for purposes of refinancing or refunding existing long-term securities will not exceed the interest rate on the long-term securities being refinanced or refunded. In the event that any or all of the benchmark rates used for long-term securities fall below 0.00%, Consumers will deem such rate or rates to be 0.00% for purposes of its authorization, such that the cap on rates will not fall below the corresponding spread – e.g., 6.00% for the 1-week, 1-month, 2-month, 3-month, or 6-month LIBOR, or 3.00% for the Prime Rate.

Consumers 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.

In January 2020 Consumers Energy Company entered into a \$300 million unsecured term loan agreement with JPMorgan Chase Bank, N.A., as Agent. The term loan rate is variable and matures January 25, 2021.

In March 2020, Consumers Energy Company issued and sold \$575,000,000 aggregate principal amount of its 3.50% First Mortgage Bonds due 2051.

In May 2020, Consumers Energy Company issued and sold \$525,000,000 aggregate principal amount of its 2.50% First Mortgage Bonds due 2060.

In May 2020, Consumers Energy issued and sold \$134,349,000 aggregate principal amount of variable rate First Mortgage Bonds due 2070. The interest rate is priced at three-month Libor minus 0.30%, reset quarterly.

In October 2020, Consumers Energy issued and sold \$126,497,000 aggregate principal amount of variable rate First Mortgage Bonds due 2070. The interest rate is priced at three-month Libor minus 0.30%, reset quarterly.

In December 2020, Consumers Energy Company issued and sold \$300,000,000 aggregate principal amount of its 0.35% First Mortgage Bonds due 2023.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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 2020 were as follows: The annual increase in wages as a result of the general wage and COLA increase was \$5,719,059.

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

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

See Notes to Consolidated Financial Statements.

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

See Notes to Consolidated Financial Statements.

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

Gas rate change implemented in 2020:

Gas Rate Case U-20650 - Order date September 10, 2020:

New rates effective on October 1, 2020:

Approved Annual Rate Increase:

Residential	\$ 111 million
General	\$ 23 million
Transportation	\$ 10 million
Total	\$ 144 million

Number of Customers Affected: Approximately 1.8 million

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, 2020
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	25,635,071,055	27,411,457,244
3	Construction Work in Progress (107)	200-201	877,929,479	1,054,051,551
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		26,513,000,534	28,465,508,795
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	9,377,645,710	10,051,464,514
6	Net Utility Plant (Enter total of line 4 less 5)		17,135,354,824	18,414,044,281
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)		17,135,354,824	18,414,044,281
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground-Noncurrent (117)	---	0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	20,620,813	22,389,554
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	2,616,867	3,694,252
20	Investments in Associated Companies (123)	222-223	6,155,587	5,300,436
21	Investments in Subsidiary Companies (123.1)	224-225	3,648,109	6,456,420
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	2,721,763	3,272,673
24	Other Investments (124)	222-223	14,025,476	17,919,225
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		103,129,668	106,351,175
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)		147,684,549	157,995,231
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	9,528,497	17,264,106
36	Special Deposits (132-134)	---	3,452,670	2,473,907
37	Working Fund (135)	---	30,046	32,574
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	758	758
40	Customer Accounts Receivable (142)	226A	374,662,968	389,120,674
41	Other Accounts Receivable (143)	226A	66,188,105	47,515,117
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	19,939,316	29,445,767
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	3,293,594	13,049,492
45	Fuel Stock (151)	227	63,365,800	66,604,655
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	133,448,704	148,211,980
49	Merchandise (155)	227	1,275,245	1,105,194
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	18,957,118	15,816,930

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, 2020
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	---	2,721,763	3,272,673
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	399,121,089	352,602,572
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	460,082,696	577,249,355
58	Advances for Gas (166-167)	---	0	0
59	Interest and Dividends Receivable (171)	---	57,520	241
60	Rents Receivable (172)	---	5,479,580	6,455,186
61	Accrued Utility Revenues (173)	---	425,748,096	437,443,049
62	Misc Current and Accrued Assets (174)	230A	470,832,699	507,994,103
63	Derivative Instrument Assets (175)		560,199	636,027
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)		2,413,424,305	2,550,857,480
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	50,634,007	62,832,992
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	2,113,904,935	2,055,102,916
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	0	612,532
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	---	25,546	(52,206)
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	13,176,249	6,107,183
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	70,404,589	108,643,019
82	Accumulated Deferred Income Taxes (190)	234	1,932,915,933	1,720,647,564
83	Unrecovered Purchased Gas Costs (191)	---	0	0
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		4,181,061,259	3,953,894,000
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		23,877,524,937	25,076,790,992

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, 2020
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	5,011,575,851	5,661,575,851
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	1,520,186,298	1,697,894,179
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(6,261,562)	(7,283,251)
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)	(28,044,673)	(36,001,005)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		7,738,168,644	8,556,898,504
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	6,960,649,000	7,896,495,000
19	(Less) Reacquired Bonds (222)	256-257	0	35,000,000
20	Advances from Associated Companies (223)	256-257	215,255,756	188,396,224
21	Other Long-Term Debt (224)	256-257	110,000,000	110,000,000
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	22,723,855	28,553,317
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		7,263,180,901	8,131,337,907
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		107,855,206	76,970,576
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		28,472,633	24,337,560
29	Accumulated Prov. for Pensions and Benefits (228.3)		635,599,985	129,787,103
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		34,980,008	46,872,755
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	LT Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		473,680,899	530,235,691
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,280,588,731	808,203,685
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		89,914,583	0
38	Accounts Payable (232)		505,909,161	548,879,455
39	Notes Payable to Associated Companies (233)	260B	26,240,105	333,748,253
40	Accounts Payable to Associated Companies (234)	260B	19,573,892	7,321,881
41	Customer Deposits (235)		20,936,526	19,118,219
42	Taxes Accrued (236)	262-263	477,860,114	272,902,286
43	Interest Accrued (237)		65,774,621	71,610,046
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, 2020
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		9,638,780	7,930,681
48	Misc. Current and Accrued Liabilities (242)	268	147,372,802	134,793,622
49	Obligations Under Capital Leases -Current (243)		27,149,551	27,242,649
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) LT Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges		0	0
54	Federal Income Taxes Accrued for Prior Years (246)		0	0
55	State and Local Taxes Accrued for Prior Years - (246.1)		0	0
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		(2,741,268)	(2,289,968)
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		26,121,462	17,894,629
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,413,750,329	1,439,151,753
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		89,367,001	103,226,075
61	Accumulated Deferred Investment Tax Credits (255)	266-267	119,830,213	114,849,134
62	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
63	Other Deferred Credits (253)	269	155,418,181	165,269,634
64	Other Regulatory Liabilities (254)	278	2,014,985,138	1,755,365,376
65	Unamortized Gain on Reacquired Debt (257)	237	0	0
66	Accum. Deferred Income Taxes-Accel. Amort. (281)		0	0
67	Accum. Deferred Income Taxes-Other Property (282)		3,324,011,404	3,401,682,041
68	Accum. Deferred Income Taxes-Other (283)	272-277	478,224,395	600,806,883
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		6,181,836,332	6,141,199,143
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		23,877,524,937	25,076,790,992

Name of Respondent Consumers 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, 2020
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STATEMENT OF INCOME FOR THE YEAR

- 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.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 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
- Use pages 122-123 for important notes regarding the statement of income or any account thereof.
- 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....

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	6,138,289,777	6,327,707,443
3	Operating Expenses			
4	Operation Expenses (401)	320-323	3,214,043,575	3,548,344,587
5	Maintenance Expenses (402)	320-323	287,601,375	306,765,806
6	Depreciation Expenses (403)	336-337	862,610,030	809,460,769
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Dep. of Utility Plant (404-405)	336-337	111,807,330	119,092,114
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,618,659	5,618,660
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)		26,422,000	25,921,000
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	348,318,776	321,624,988
15	Income Taxes-Federal (409.1)	262-263	(115,033,235)	94,340,906
16	-Other (409.1)	262-263	(68,515,162)	39,962,961
17	Provision for Deferred Income Taxes (410.1)	234,272-276	946,894,432	513,127,684
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	585,168,703	486,559,919
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(4,981,079)	20,772,822
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)		37	(7,014)
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)		5,029,617,961	5,318,479,392
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		1,108,671,816	1,009,228,051

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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
4,325,373,555	4,391,809,781	1,802,875,322	1,925,856,762	10,040,900	10,040,900	2
						3
2,338,999,500	2,447,284,838	875,044,075	1,101,059,749			4
204,251,342	225,518,920	83,350,033	81,246,886			5
616,532,966	588,033,634	245,800,112	221,144,588	276,952	282,547	6
0	0	0	0			7
75,609,330	79,249,168	36,198,000	39,842,946			8
5,554,219	5,554,220	64,440	64,440			9
0	0	0	0			10
0	0	0	0			11
26,422,000	25,921,000	0	0			12
0	0	0	0			13
216,607,350	204,647,960	131,711,426	116,977,028			14
(140,942,169)	58,740,008	23,970,963	33,662,982	1,937,971	1,937,916	15
(70,834,558)	31,366,187	1,785,390	8,062,784	534,006	533,990	16
697,140,445	327,383,204	249,753,987	185,744,480			17
371,106,615	310,427,101	214,062,088	176,132,818			18
(4,518,376)	21,235,525	(462,703)	(462,703)			19
0	0	0	0			20
0	0	0	0			21
37	(7,014)	0	0			22
0	0	0	0			23
0	0	0	0			24
3,593,715,397	3,704,514,577	1,433,153,635	1,611,210,362	2,748,929	2,754,453	25
731,658,158	687,295,204	369,721,687	314,646,400	7,291,971	7,286,447	26

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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>		1,108,671,816	1,009,228,051
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	9,345,125	13,882,504
32	<i>(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)</i>	282	10,120,329	11,838,277
33	Revenues From Nonutility Operations (417)	282	107,906	623,606
34	<i>(Less) Expenses of Nonutility Operations (417.1)</i>	282	1,217,310	710,361
35	Nonoperating Rental Income (418)	282	630,849	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(1,021,689)	(796,158)
37	Interest and Dividend Income (419)	282	8,576,666	9,622,103
38	Allowance for Other Funds Used During Construction (419.1)	282	5,653,400	9,831,559
39	Miscellaneous Nonoperating Income (421)	282	46,096,828	37,503,231
40	Gain on Disposition of Property (421.1)	280	29,190,525	34,180,120
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		87,241,971	92,917,222
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	0	3,334
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	32,720,664	3,183,877
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	54,680	173,664
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	5,149,595	5,760,783
49	Other Deductions (426.5)	340	40,568,971	63,950,215
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		78,493,910	73,071,873
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	297,483	296,792
53	Income Taxes - Federal (409.2)	262-263	(2,656,814)	(8,759,922)
54	Income Taxes - Other (409.2)	262-263	(496,091)	850,206
55	Provision for Deferred Income Taxes (410.2)	234,272-276	11,961,356	21,517,230
56	<i>(Less) Provision for Deferred Income Taxes - Cr. (411.2)</i>	234,272-276	9,565,238	10,336,699
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	<i>(Less) Investment Tax Credits (420)</i>	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		(459,304)	3,567,607
60	Net Other Income and Deductions <i>(total of lines 41, 50 & 59)</i>		9,207,365	16,277,742
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	281,557,301	258,886,324
63	Amort. Of Debt Disc. And Expense (428)	256-257	4,577,291	4,039,709
64	Amortization of Loss on Reacquired Debt (428.1)		5,479,829	6,314,766
65	<i>(Less) Amort. Of Premium on Debt-Credit (429)</i>	256-257	0	0
66	<i>(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)</i>		0	0
67	Interest on Debt to Associated Companies (430)	257-340	7,796,353	8,506,864
68	Other Interest Expense (431)	340	5,464,959	9,133,658
69	<i>(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)</i>		2,361,918	4,069,350
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		302,513,815	282,811,971
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		815,365,366	742,693,822
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	<i>(Less) Extraordinary Deductions (435)</i>	342	0	0
75	Net Extraordinary Items <i>(total line 73 less line 74)</i>		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes <i>(Enter Total of lines 75 less line 76)</i>		0	0
78	Net Income <i>(Enter Total of lines 71 and 77)</i>		815,365,366	742,693,822

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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, 2020
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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. 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.

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.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	147,696,844	116,296,235
3 Account 281	0	0
4 Account 282	291,395,973	58,184,404
5 Account 283	258,047,626	75,273,348
6 Account 284	0	0
7 Reconciling Adjustments	2	0
8 TOTAL Account 410.1 (on pages 114-115 line 17)	697,140,445	249,753,987
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	82,486,041	98,967,096
12 Account 281	0	0
13 Account 282	210,702,671	61,415,010
14 Account 283	77,917,902	53,679,981
15 Account 284	0	0
16 Reconciling Adjustments	1	1
17 TOTAL Account 411.1 (on page 114-115 line 18)	371,106,615	214,062,088
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	(4,518,376)	(462,703)
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return	0	
24 Other (specify)	0	
25 Net Reconciling Adjustments Account 411.4*	(4,518,376)	(462,703)
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284). (c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	263,993,079	8,786,756	272,779,835	2
	0	0	0	3
	349,580,377	407,475	349,987,852	4
	333,320,974	2,767,123	336,088,097	5
	0	0	0	6
	2	2	4	7
0	946,894,432			8
		11,961,356		9
				10
	181,453,137	7,168,525	188,621,662	11
	0	0	0	12
	272,117,681	199,535	272,317,216	13
	131,597,883	2,197,177	133,795,060	14
	0	0	0	15
	2	1	3	16
0	585,168,703			17
		9,565,238		18
				19
	0		0	20
	(4,981,079)		(4,981,079)	21
				22
	0		0	
	0		0	24
0	(4,981,079)	0		25
		0		26
		0		27

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OPERATING LOSS CARRYFORWARD

Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.

Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)
				Amount (d)	Year (e)	
1		0	Tax Sharing			
2						
3						
4						0
5						
6						
7						
8						
9	Total					0
10						
11						
12						
13						
14						
15						
16						
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1			
2	Balance-Beginning of Year		1,447,224,663
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		
7			0
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		816,387,055
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(3,721,944)
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		(3,721,944)
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		(1,679,174)
24			
25			
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(1,679,174)
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		(637,000,000)
32			
33			
34	TOTAL Dividends Declared-Common Stock (Account 438)		(637,000,000)
35			
36			
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		1,621,210,600
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)		76,683,579
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		76,683,579
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		1,697,894,179
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(6,261,562)
48	Equity in Earnings for Year (Credit) (Account 418.1)		(1,021,689)
49	(Less) Dividends Received (Debit)		
50	Other Changes (Dissolved subsidiaries - transferred to 216)		
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(7,283,251)

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STATEMENT OF CASH FLOWS

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

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	815,365,366
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	1,006,458,019
5	Amortization of capital leases and debt	31,494,085
6	Other non-cash operating activities	(746,033)
7	Deferred Income Taxes (Net)	364,121,848
8	Investment Tax Credit Adjustment (Net)	(4,981,079)
9	Net (Increase) Decrease in Receivables	(47,246,262)
10	Net (Increase) Decrease in Inventory	26,750,199
11	Net (Increase) Decrease in Allowances Inventory	3,140,188
12	Net Increase (Decrease) in Payables and Accrued Expenses	(162,842,798)
13	Net (Increase) Decrease in Other Regulatory Assets	28,845,223
14	Net Increase (Decrease) in Other Regulatory Liabilities	(11,633,551)
15	(Less) Allowance for Other Funds Used During Construction	5,653,400
16	(Less) Undistributed Earnings from Subsidiary Companies	(1,021,689)
17	Prepayments	(101,410,035)
18	Changes in Other Assets and Liabilities	(723,090,705)
19		
20		
21	Net Cash Provided by Operating Activities (Total of lines 2 thru 20)	1,219,592,754
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant (less nuclear fuel)	(2,061,144,251)
26	Gross Additions to Nuclear Fuel	
27	Gross Additions to Common Utility Plant	(106,416,781)
28	Gross Additions to Nonutility Plant	(763,840)
29	(Less) Allowance to Other Funds Used During Construction	
30	Construction and Acquisition of Plant	
31	Costs to Retire Property	(133,175,142)
32		
33	Cash Outflows for Plant (Total of lines 25 thru 32)	(2,301,500,014)
34		
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	58,645,266
38	Investments in and Advances to Assoc. and Subsidiary Companies	(29,596,851)
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	(1,625,160)
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)

<p>4. Investing Activities</p> <p>(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.</p> <p>(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.</p>	<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on pages 122-123 clarifications and explanations.</p>
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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)	(2,274,076,759)
57		
58	Cash Flows from Financing Activities:	
59	Proceeds from Issuance of:	
60	Long Term Debt (b)	1,954,010,750
61	Preferred Stock	
62	Common Stock	
63	Contributions from stockholders	650,000,000
64	Return of stockholder contribution	
65	Net Increase in Short-Term Debt (c)	
66	Notes Payable to Associated Companies	306,500,000
67		
68		
69	Cash Provided by Outside Sources (Total of lines 60 thru 68)	2,910,510,750
70		
71	Payments for Retirement of:	
72	Long Term Debt (b)	(1,060,000,000)
73	Preferred Stock	
74	Common Stock	
75	Other:	
76	Payment of Capital Leases	(18,793,049)
77	Net Decrease in Short-Term Debt (c)	(89,914,583)
78	Other Financing	(41,880,565)
79	Dividends on Preferred Stock	(1,679,174)
80	Dividends on Common Stock	(637,000,000)
81	Net Cash Provided by Financing Activities	
82	(Total of lines 69 thru 81)	1,061,243,379
83		
84	Net Increase in Cash and Cash Equivalents	
85	(Total of lines 21, 56 and 82)	6,759,374
86		
87	Cash and Cash Equivalents at Beginning of Year	13,011,213
88		
89	Cash and Cash Equivalents at End of Year	19,770,587

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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

A full glossary of acronyms and abbreviations used in the notes to the consolidated financial statements is included in Consumers' Annual Report on Form 10-K for the year ended December 31, 2020.

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2020, 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. 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. Associated tax regulatory assets and liabilities are netted for U.S. GAAP financial reporting purposes, but are also recorded gross to comply with USOA.

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

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

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.

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Non-Current Prepayments

Non-current prepayments are classified as non-current assets for U.S. GAAP reporting and as current assets – prepayments 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.

Pension and Postretirement Benefit Costs

Pension and PBOP costs are recognized for U.S. GAAP financial reporting purposes based on the provisions of ASU No. 2017-07, Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost. ASU No. 2017-07 requires that an employer report the service cost component of net benefit costs with other compensation costs arising from services rendered by employees, while presenting the other cost components outside of operating income. To comply with USOA, all pension and PBOP costs are included in Account 926, Employee Pensions and Benefits as a component of operating expense on the Income Statement. At the inception of the standard following a recommendation from the FERC Accounting Staff, Consumers elected to change its capitalization policy for FERC accounting to capitalize only the service cost component of net benefit cost. The change will be consistent with the capitalization policy change for GAAP accounting as set forth in ASU No. 2017-07.

Operating Leases

Operating leases with a lease term in excess of 12 months are reported as right of use assets in FERC balance sheet account 101.1, with corresponding lease obligations reported in FERC balance sheet accounts 227 and 243, following Docket No. AI19-1-000 from December 27, 2018. See Note 8, Leases, for GAAP treatment of these operating leases.

Regulatory Assets

In June 2019, the remaining May 2023 undepreciated book value of Karn 1 and 2 generating units was removed from plant, property, and equipment and recorded as a regulatory asset for U.S GAAP. This amount continues to be reported in Utility Plant under USOA. See Note 2, Regulatory Matters – Costs of Coal-Fueled Electric Generating Units to be Retired, for U.S GAAP treatment of the assets.

Cloud Computing Implementation Cost:

Per new U.S. GAAP accounting standard No. 2018-15, Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract, certain implementation, setup and other upfront costs incurred in a cloud computing hosting arrangements are allowed to be capitalized as prepayments and amortized over the life of the arrangements to operating and maintenance expense. To comply with FERC guidance on this standard in Docket No. A120-1-000 from December 20, 2019, capitalized cloud computing implementation cost is reported as utility plant asset with amortization recorded as amortization of plant.

Other Reclassifications

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

1: Significant Accounting Policies

Principles of Consolidation: Consumers prepares its consolidated financial statements in conformity with GAAP. Consumers’ consolidated financial statements comprise Consumers and all other entities in

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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.

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. For environmental remediation projects in which the timing of estimated expenditures is considered reliably determinable, Consumers records the liability at its net present value, using a discount rate equal to the interest rate on monetary assets that are essentially risk-free and have maturities comparable to that of the environmental liability. 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. Debt issuance costs are presented as a direct deduction from the carrying amount of long-term debt on the balance sheet. Upon the refinancing of long-term debt, Consumers, as a regulated entity, 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 for one or more of the following reasons:

- 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
- they cannot be net settled due in part to the absence of an active market for the commodity

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.

Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Changes in fair value are deferred as regulatory assets or liabilities. For details regarding Consumers' derivative instruments recorded at fair value, see Note 6, Fair Value Measurements.

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

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

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Investment Tax Credits: Consumers amortizes its investment tax credits over the life of the related property in accordance with regulatory treatment.

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 classifies these amounts within other assets on its consolidated balance sheets.

Consumers evaluates inventory for impairment as required to ensure that its carrying value does not exceed the lower of cost or net realizable value.

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. 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 on its consolidated statements of income. Consumers recorded the deferred income taxes related to the grant as a reduction of the book basis of Lake Winds® Energy Park.

Other: For additional accounting policies, see:

- Note 9, Plant, Property, and Equipment
- Note 11, Asset Retirement Obligations
- Note 12, Retirement Benefits
- Note 14, Income Taxes
- Note 15, Revenue
- Note 17, Cash and Cash Equivalents

2: New Accounting Standards

Implementation of New Accounting Standards

ASU 2016-13, Measurement of Credit Losses on Financial Instruments: This standard, which was effective on January 1, 2020 for Consumers, provides new guidance for measuring and recognizing credit

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losses on financial instruments. The standard applies to financial assets that are not measured at fair value through net income as well as to certain off-balance-sheet credit exposures. Consumers was required to apply the standard using a modified retrospective approach, under which the initial impacts of the standard are recorded through a cumulative-effect adjustment to beginning retained earnings on the effective date. The standard applies to Consumers' allowance for uncollectible accounts, but did not result in any significant changes to the allowance methodology and did not have a material impact on Consumers' consolidated financial statements.

ASU 2020-04, Facilitation of the Effects of Reference Rate Reform on Financial Reporting: This standard, which was effective as of March 12, 2020 for Consumers, provides optional guidance intended to ease the potential burden in accounting for the expected discontinuation of LIBOR as a reference rate in the financial markets. The guidance can be applied to modifications made to certain contracts to replace LIBOR with a new reference rate. The guidance, if elected, will permit entities to treat such modifications as the continuation of the original contract, without any required accounting reassessments or remeasurements. The guidance will also facilitate the continuation of hedge accounting for derivatives that may have to be modified to incorporate a new rate. The guidance is effective through December 31, 2022. Consumers presently has various contracts that reference LIBOR and it is assessing how this standard may be applied to specific contract modifications.

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 recovery from customers, the adequacy of the record of 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	2020	2019
<i>Regulatory assets</i>			
<i>Current</i>			
Energy waste reduction plan incentive ¹	2021	\$ 34	\$ 33
Deferred capital spending ²	2021	6	—
Other	2021	2	—
Total current regulatory assets		\$ 42	\$ 33
<i>Non-current</i>			
Postretirement benefits ³	various	\$ 1,231	\$ 1,130
Costs of coal-fueled electric generating units to be retired ²	various	678	667
Securitized costs ²	2029	221	247
ARO ⁴	various	216	191
MGP sites ⁴	various	120	130
Unamortized loss on reacquired debt ⁴	various	108	70
Energy waste reduction plan incentive ¹	2022	42	34
Energy waste reduction plan ⁴	various	16	10
Demand response program ⁴	various	10	1
COVID-19 costs accounting deferral ⁴	various	4	—
Other	various	7	9
Total non-current regulatory assets		\$ 2,653	\$ 2,489
Total regulatory assets		\$ 2,695	\$ 2,522
<i>Regulatory liabilities</i>			
<i>Current</i>			
Income taxes, net	2021	\$ 105	\$ 65
Reserve for customer refunds	2021	28	2
Voluntary transmission asset sale gain share	2021	14	17
Other	2021	4	3
Total current regulatory liabilities		\$ 151	\$ 87
<i>Non-current</i>			
Cost of removal	various	\$ 2,245	\$ 2,126
Income taxes, net	various	1,419	1,510
Renewable energy grant	2043	49	52
ARO	various	11	26
Renewable energy plan	2028	9	17
Other	various	11	11
Total non-current regulatory liabilities		\$ 3,744	\$ 3,742
Total regulatory liabilities		\$ 3,895	\$ 3,829

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

² The MPSC has historically authorized and Consumers expects the MPSC to authorize a specific return on these regulatory assets.

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- ³ This regulatory asset 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 Waste Reduction Plan Incentive: The energy waste reduction incentive mechanism provides a financial incentive if the energy savings of Consumers' customers exceed annual targets established by the MPSC. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC.

In November 2020, the MPSC approved a settlement agreement authorizing Consumers to collect \$34 million during 2021 as an incentive for exceeding its statutory savings targets in 2019. Consumers recognized incentive revenue under this program of \$34 million in 2019.

Consumers also exceeded its statutory savings targets in 2020, achieved certain other goals, and will request the MPSC's approval to collect \$42 million, the maximum performance incentive, in the energy waste reduction reconciliation to be filed in 2021. Consumers recognized incentive revenue under this program of \$42 million in 2020.

Deferred Capital Spending: In January 2019, the MPSC approved a settlement agreement in Consumers' 2018 electric rate case, which provided deferred accounting treatment for distribution-related capital investments exceeding certain threshold amounts. Thus, for actual capital spending above the threshold amounts detailed in the settlement agreement, Consumers has deferred as a regulatory asset the associated depreciation and property tax expense as well as the debt component of the overall rate of return on such spending.

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, prior service costs and credits, and settlements 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 settlements and the amortization periods, see Note 12, Retirement Benefits.

Costs of Coal-fueled Electric Generating Units to be Retired: In June 2019, the MPSC approved the settlement agreement reached in Consumers' IRP, under which Consumers plans to retire the D.E. Karn 1 & 2 coal-fueled electric generating units in 2023. Under Michigan law, electric utilities have been permitted to use highly rated, low-cost securitization bonds to finance the recovery of qualified costs. In 2019, Consumers removed from total plant, property, and equipment an amount representing the projected remaining book value of the two coal-fueled electric generating units upon their retirement, and recorded it as a regulatory asset. Until securitization, the book value of the generating units will remain in rate base and receive full regulatory returns in general rate cases.

In December 2020, 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 the two coal-fueled electric generating units upon their retirement. An intervenor has appealed the order, contending that it should not have to pay the securitization surcharge.

Securitized Costs: 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 retired in 2016 and three smaller natural gas-fueled

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electric generating units that Consumers retired in 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 2014. For additional details regarding the securitization bonds, see Note 5, Financings and Capitalization.

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 Loss on Reacquired Debt: Under regulatory accounting, any unamortized discount, premium, or expense related to debt redeemed with the proceeds of new debt is capitalized and amortized over the life of the new debt.

Energy Waste Reduction Plan: The MPSC allows Consumers to collect surcharges from customers to fund its energy waste reduction plan. The amount of spending incurred in excess of surcharges collected is recorded as a regulatory asset and amortized as surcharges are collected from customers over the plan period. The amount of surcharges collected in excess of spending incurred is recorded as a regulatory liability and amortized as costs are incurred.

Demand Response Program: In the IRP and in general electric rate cases, the MPSC has approved the recovery of demand response costs. Consumers annually files a reconciliation with the MPSC to review actual demand response costs against amounts approved. The method of recovery of demand response costs will be determined in a future rate case.

COVID-19 Costs Accounting Deferral: In April 2020, the MPSC issued an order authorizing Consumers to defer uncollectible accounts expense incurred beginning March 24, 2020 that are in excess of the amount used to set existing rates.

Regulatory Liabilities

Income Taxes, Net: Consumers records regulatory assets and liabilities to reflect 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 income tax expense. The majority of the net regulatory liability recorded related to income taxes is associated with plant assets that are subject to normalization, which is governed by the Internal Revenue Code, and will be returned to customers over the remaining book life of the related plant assets, the average of which is 44 years for gas plant assets and 27 years for electric plant assets. For additional details on deferred income taxes, see Note 14, Income Taxes.

Reserve for Customer Refunds: In December 2020, the MPSC issued an order authorizing Consumers to refund \$28 million voluntarily to utility customers. Consumers is required to submit another filing by the end of February 2021 proposing an appropriate method for making this refund.

Voluntary Transmission Asset Sale Gain Share: In October 2020, Consumers completed a sale of the electric utility's remaining transmission equipment to METC. In December 2020, Consumers filed an application with the MPSC requesting approval to share voluntarily half of the gain from the sale with

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electric utility customers; this application was approved by the MPSC in February 2021. Consumers will share the gain through an offset to additional spending in 2021 or through a bill credit to electric utility customers in 2022. As a result, Consumers deferred \$14 million of the gain in December 2020.

In September 2019, Consumers completed a sale of a portion of its electric utility's substation transmission equipment to METC. In December 2019, Consumers filed an application with the MPSC requesting approval to share voluntarily half of the gain from the sale with customers; this application was approved by the MPSC in April 2020. As a result, Consumers deferred \$17 million of the gain in December 2019 and shared that gain with customers in 2020.

Cost of Removal: The MPSC allows Consumers to collect amounts 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 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 Michigan's renewable portfolio standard 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.

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' renewable generation facilities and to purchase RECs under renewable energy purchase agreements. Incremental costs represent costs incurred in excess of amounts recovered through the PSCR process.

Electric Utility

2020 Electric Rate Case: In February 2020, Consumers filed an application with the MPSC seeking an annual rate increase of \$244 million, based on a 10.5 percent authorized return on equity and a projected twelve-month period ending December 31, 2021. In July 2020, Consumers reduced its requested annual rate increase to \$230 million. In December 2020, the MPSC approved an annual rate increase of \$90 million, based on a 9.9 percent authorized return on equity. This increase reflects a \$36 million refund to customers of regulatory tax liabilities associated with the remeasurement of Consumers' deferred income taxes as a result of the TCJA; excluding the impacts of this refund, the order resulted in a \$126 million increase in annual rates.

The order also approved the recovery of \$13 million associated with Consumers' deferral of depreciation and property tax expense and the overall rate of return on distribution-related capital investments exceeding certain threshold amounts.

Additionally, the order approved the method of recovering amounts earned under the financial compensation mechanism approved by the MPSC in Consumers' IRP. This mechanism allows Consumers to earn a return equal to Consumer's weighted-average cost of capital on payments made under PPAs approved by the MPSC after January 1, 2019. The order authorizes Consumers to recover \$3 million, beginning in January 2021, for incentives earned and to be earned on PPA payments during 2019 through 2021. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the mechanism as payments are made on MPSC-approved PPAs. Consumers recognized revenue under this mechanism of \$1 million in 2020.

Consumers is also authorized in the order to replace the current net metering tariff with a new distributed generation tariff, pursuant to the 2016 Energy Law. The new distributed generation tariff is consistent

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with other distributed generation tariffs already approved by the MPSC and will reduce the subsidies paid by non-distributed generation customers under the current net metering program.

Gas Utility

2019 Gas Rate Case: In December 2019, Consumers filed an application with the MPSC seeking an annual rate increase of \$245 million, based on a 10.5 percent authorized return on equity and a projected twelve-month period ending September 30, 2021. In May 2020, Consumers reduced its requested annual rate increase to \$229 million. In September 2020, the MPSC approved a settlement agreement authorizing an annual rate increase of \$144 million, based on a 9.9 percent authorized return on equity, effective October 1, 2020. As part of that agreement, Consumers agreed not to file a new gas rate case prior to December 2021. The MPSC also approved the continuation of a revenue decoupling mechanism, which annually reconciles Consumers' actual weather-normalized non-fuel revenues with the revenues approved by the MPSC. This reconciliation would start in October 2021 and continue until the MPSC resets rates in a subsequent rate case.

Additionally, the MPSC authorized Consumers to accelerate:

- the refund of a regulatory liability associated with the unprotected, non-property-related excess deferred income taxes resulting from the TCJA; Consumers was previously authorized to refund this through 2029
- the flow-through of certain income tax benefits associated primarily with the cost of removal of gas plant assets placed in service before 1993; Consumers was previously authorized to refund this through 2025

Under the settlement agreement approved by the MPSC, these benefits, which total \$84 million, will now be passed through to customers by September 2022. For additional details, see Note 14, Income Taxes.

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; overrecoveries represent previously collected revenues that will be refunded to customers.

Presented in the following table are the liabilities for PSCR and GCR overrecoveries reflected on Consumers' consolidated balance sheets:

December 31	<i>In Millions</i>	
	2020	2019
<i>Liabilities</i>		
PSCR overrecoveries	\$ 5	\$ 33
GCR overrecoveries	15	2
Accrued rate refunds	\$ 20	\$ 35

PSCR Plans and Reconciliations: In October 2020, the MPSC issued an order in Consumers' 2018 PSCR reconciliation, authorizing recovery of \$2.0 billion of power costs and authorizing Consumers to reflect in its 2019 PSCR reconciliation the underrecovery of \$28 million.

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In April 2020, the MPSC issued an order in Consumers’ 2019 PSCR plan authorizing the 2019 PSCR charge that Consumers self-implemented beginning in January 2019. In March 2020, Consumers filed its 2019 PSCR reconciliation, requesting full recovery of \$1.9 billion of power costs and authorization to reflect in its 2020 PSCR reconciliation the overrecovery of \$21 million.

Consumers submitted its 2020 PSCR plan to the MPSC in September 2019 and, in accordance with its proposed plan, self-implemented the 2020 PSCR charge beginning in January 2020.

GCR Plans and Reconciliations: In September 2020, the MPSC issued an order in Consumers’ 2018-2019 GCR reconciliation, authorizing recovery of \$0.6 billion of gas costs and authorizing Consumers to reflect in its 2019-2020 GCR reconciliation the underrecovery of \$11 million. The MPSC disallowed the recovery of \$7 million in incremental gas purchases related to the Ray Compressor Station fire. For additional details, see Note 4, Contingencies and Commitments—Consumers Gas Utility Contingencies.

In June 2020, Consumers filed its 2019-2020 GCR reconciliation, requesting full recovery of \$0.5 billion of gas costs and authorization to reflect in its 2020-2021 GCR reconciliation the underrecovery of \$1 million.

In September 2020, the MPSC approved a settlement agreement in Consumers’ 2020-2021 GCR plan authorizing the 2020-2021 GCR charge that Consumers self-implemented beginning in April 2020.

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 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 \$2 million and \$4 million. At December 31, 2020, Consumers had a recorded liability of \$2 million, the minimum amount in the range of its estimated probable NREPA liability, as no amount in the range was considered a better estimate than any other amount.

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

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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 and creditworthiness of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2020, 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, as no amount in the range was considered a better estimate than any other amount.

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 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, but cannot predict the financial impact or outcome.

MCV PPA: In 2017, the MCV Partnership initiated arbitration against Consumers, asserting a breach of contract associated with the MCV PPA. Under this PPA, Consumers pays the MCV Partnership a fixed energy charge based on Consumers' annual average baseload coal generating plant operating and maintenance cost, fuel inventory, and administrative and general expenses. The MCV Partnership asserts that, under the Clean Air Act, Consumers should have installed pollution control equipment on coal-fueled electric generating units years before they were retired. The MCV Partnership also asserts that Consumers should have installed pollution control equipment earlier on its remaining coal-fueled electric generating units. Additionally, the MCV Partnership claims that Consumers improperly characterized certain costs included in the calculation of the fixed energy charge.

In January 2019, an arbitration panel issued an order concluding that the MCV Partnership is not entitled to any damages associated with its claim against Consumers related to the Clean Air Act; the majority of the MCV Partnership's claim, which estimated damages and interest in excess of \$270 million, was related to this dismissed claim. In November 2020, the MCV Partnership and Consumers signed a settlement agreement resolving all outstanding disputes between the parties, and filed the settlement and associated agreements with the MPSC for approval. Once those are approved, the parties will dismiss this matter with prejudice. If settlement is not approved, the arbitration panel will issue an order. Consumers believes that the MCV Partnership's claims are without merit, but cannot predict the financial impact or outcome of the matter.

Underwater Cables in Straits of Mackinac: Consumers owns certain underwater electric cables in the Straits of Mackinac, which were de-energized and retired in 1990. Consumers was notified that some of these cables were damaged as a result of vessel activity in 2018. Following the notification, Consumers located, inspected, sampled, capped, and returned the damaged retired cables to their original location on the lake bottom, and did not find any substantive evidence of environmental contamination. After collaborating with the State of Michigan, local Native American tribes, and other stakeholders, Consumers submitted a permit application and removal work plan with EGLE and the U.S. Army Corps of Engineers in December 2019 for partial removal of all Consumers-owned cables. In March 2020, EGLE issued a permit for the removal work and, as a result, Consumers recorded an ARO liability of \$5 million for the cost to remove partially its cables. Removal work was completed in September 2020. Consumers recovers the cost of recorded AROs through MPSC-approved depreciation rates.

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Gas Utility Contingencies

Gas Environmental Matters: Consumers expects to incur remediation and other response activity costs at a number of sites under 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, 2020, Consumers had a recorded liability of \$56 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 \$61 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>				
	2021	2022	2023	2024	2025
Remediation and other response activity costs	\$ 3	\$ 9	\$ 23	\$ 10	\$ 1

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

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers over a ten-year period. At December 31, 2020, Consumers had a regulatory asset of \$120 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, 2020, Consumers had a recorded liability of less than \$1 million, the minimum amount in the range of its estimated probable liability, as no amount in the range was considered a better estimate than any other amount.

Ray Compressor Station: On January 30, 2019, Consumers experienced a fire at the Ray Compressor Station, which resulted in the Ray Storage Field being off-line or operating at significantly reduced capacity, which negatively affected Consumers' natural gas supply and delivery capacity. This incident, which occurred during the extreme polar vortex weather condition, required Consumers to request voluntary reductions in customer load, to implement contingency gas supply purchases, and to implement a curtailment of natural gas deliveries for industrial and large commercial customers pursuant to Consumers' MPSC curtailment tariff. The curtailment and request for voluntary reductions of customer loads were canceled as of midnight, February 1, 2019. Consumers investigated the cause of the incident, and filed a report on the incident with the MPSC in April 2019. In response, the MPSC issued an order in July 2019, directing Consumers to file additional reports regarding the incident and to include detail of the resulting costs in a future rate proceeding. The compressor station is presently operating at full capacity.

In September 2020, the MPSC disallowed the recovery of \$7 million in incremental gas purchases related to the fire. In January 2021, the MPSC denied Consumers' petition for a rehearing challenging this disallowance. Consumers will file an appeal of the MPSC's denial with the Michigan Court of Appeals. Consumers could also be subject to disallowances of costs associated with the repair and modification of the Ray Compressor Station. At December 31, 2020, Consumers had incurred capital expenditures of \$17 million to restore and modify the compressor station.

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In May 2020, the MPSC approved an administrative settlement agreement between Consumers and the MPSC Staff, which resulted in a \$10,000 civil penalty in connection with the fire. Consumers may also be subject to various claims from impacted customers and claims for damages. At this time, Consumers cannot predict the outcome of these matters or other gas-related incidents and a reasonable estimate of a total loss cannot be made, but they could have a material adverse effect on Consumers' results of operations, financial condition, or liquidity, and could subject Consumers' gas utility to increased regulatory scrutiny.

Guarantees

Presented in the following table is Consumers' guarantee at December 31, 2020:

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 by Consumers to the U.S. Department of Energy in connection with a settlement agreement regarding damages resulting from the department'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 carrying value of these indemnity obligations is \$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

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, as well as unasserted claims that may result in such proceedings, arising in the ordinary course of business to which Consumers is a party. These other lawsuits, proceedings, and unasserted claims may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings and potential claims will not have a material negative effect on its consolidated results of operations, financial condition, or liquidity.

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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, 2020 for each of the periods shown:

	<i>In Millions</i>						
	Payments Due						
	Total	2021	2022	2023	2024	2025	Beyond 2025
<i>PPAs</i>							
MCV PPA	\$ 2,815	\$ 349	\$ 340	\$ 358	\$ 376	\$ 329	\$ 1,063
Palisades PPA	517	398	119	—	—	—	—
Related-party PPAs	318	58	58	58	58	39	47
Other PPAs	5,248	252	274	315	350	364	3,693
Total PPAs	\$ 8,898	\$ 1,057	\$ 791	\$ 731	\$ 784	\$ 732	\$ 4,803
Other	2,605	1,333	777	207	154	130	4

MCV PPA: Consumers has a PPA with the MCV Partnership giving Consumers the right to purchase up to 1,240 MW of capacity and energy produced by the MCV Facility. The PPA was amended during 2020 and is pending MPSC approval. The amended and restated MCV PPA provides for:

- an extension of the termination date from March 2025 to May 2030
- a capacity charge of \$10.14 per MWh of available capacity through March 2025 and \$5.00 per MWh of available capacity from March 2025 through the termination date of the PPA
- a fixed energy charge of \$6.30 per MWh for on-peak hours and \$6.00 for off-peak hours
- a variable energy charge based on the MCV Partnership's cost of production for energy delivered to Consumers
- a \$5 million annual contribution by the MCV Partnership to a renewable resources program through March 2025

Capacity and energy charges under the MCV PPA were \$298 million in 2020, \$318 million in 2019, and \$353 million in 2018.

Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase virtually 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 \$403 million in 2020, \$395 million in 2019, and \$375 million in 2018. For further details about Palisades, see Note 10, Leases and Palisades Financing.

Other PPAs: Consumers has PPAs expiring through 2040 with various counterparties. The majority of the PPAs have capacity and energy charges for delivered energy. In addition, Consumers accounts for several of its PPAs as leases. Capacity and energy charges under these PPAs were \$327 million in 2020, \$336 million in 2019, and \$350 million in 2018. See Note 10, Leases and Palisades Financing for more information about Consumers' lease obligations.

5: Financings and Capitalization

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

<i>In Millions</i>				
	Interest Rate (%)	Maturity	2020	2019
<i>First mortgage bonds</i>	3.770	2020	\$ —	\$ 100
	2.850	2022	—	375
	5.300	2022	—	250
	0.350	2023	300	—
	3.375	2023	325	325
	3.125	2024	250	250
	3.190	2024	52	52
	3.680	2027	100	100
	3.390	2027	35	35
	3.800	2028	300	300
	3.180	2032	100	100
	5.800	2035	175	175
	3.520	2037	335	335
	4.010	2038	215	215
	6.170	2040	50	50
	4.970	2040	50	50
	4.310	2042	263	263
	3.950	2043	425	425
	4.100	2045	250	250
	3.250	2046	450	450
	3.950	2047	350	350
	4.050	2048	550	550
	4.350	2049	550	550
	3.750	2050	300	300
	3.100	2050	550	550
	3.500	2051	575	—
	3.860	2052	50	50
	4.280	2057	185	185
	2.500	2060	525	—
	4.350	2064	250	250
	variable ¹	2069	76	76
	variable ¹	2070	134	—
	variable ¹	2070	127	—
			\$ 7,897	\$ 6,961
<i>Tax-exempt revenue bonds</i>	variable	2035	—	35
	1.800 ²	2049	75	75
			\$ 75	\$ 110
<i>Securitization bonds</i>	3.250 ³	2025-2029 ⁴	225	251
Total principal amount outstanding			\$ 8,197	\$ 7,322
Current amounts			(364)	(202)
Unamortized discounts			(29)	(23)
Unamortized issuance costs			(62)	(49)

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Total long-term debt	\$ 7,742	\$ 7,048
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- ¹ The variable-rate bonds bear interest quarterly at a rate of three-month LIBOR minus 0.300 percent, subject to a zero-percent floor (zero percent at December 31, 2020). The holders of these variable-rate bonds may put them to Consumers for redemption on certain dates prior to their stated maturity, including dates within one year of December 31, 2020.
- ² The interest rate on these tax-exempt revenue bonds will reset on October 1, 2024.
- ³ The weighted-average interest rate for Consumers' securitization bonds issued through its subsidiary, Consumers 2014 Securitization Funding, was 3.250 percent at December 31, 2020 and 3.220 percent at December 31, 2019.
- ⁴ Principal and interest payments are made semiannually.

Financings: Presented in the following table is a summary of major long-term debt issuances during the year ended December 31, 2020:

	Principal (In Millions)	Interest Rate	Issuance Date	Maturity Date
Term loan facility	\$ 300	variable	January	January 2021
First mortgage bonds	575	3.500 %	March	August 2051
First mortgage bonds	525	2.500 %	May	May 2060
First mortgage bonds	134	variable	May	May 2070
First mortgage bonds	127	variable	October	October 2070
First mortgage bonds	300	0.350 %	December	June 2023
Total	\$ 1,961			

Presented in the following table is a summary of major long-term debt retirements during the year ended December 31, 2020:

	Principal (In Millions)	Interest Rate	Retirement Date	Maturity Date
First mortgage bonds	\$ 100	3.770 %	April	October 2020
First mortgage bonds	250	5.300 %	June	September 2022
First mortgage bonds	375	2.850 %	September	May 2022
Term loan facility	300	variable	December	January 2021
Total	\$ 1,025			

In July 2020, Consumers purchased, in lieu of redemption, \$35 million of variable-rate tax-exempt revenue bonds due April 2035. At December 31, 2020, Consumers held the variable-rate tax-exempt revenue bonds and may remarket the bonds or replace them with debt instruments of an equivalent value.

First Mortgage Bonds: Consumers secures its first mortgage bonds by a mortgage and lien on substantially all of its property. Consumers' ability to issue first mortgage bonds 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. Its current authorization terminates on July 31, 2022. Any long-term issuances during the

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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, 2020, the aggregate annual maturities for long-term debt for the next five years, based on stated maturities or earlier put dates, were:

	<i>In Millions</i>				
	2021	2022	2023	2024	2025
Long-term debt	\$ 364	\$ 28	\$ 654	\$ 332	\$ 31

Credit Facilities: The following credit facilities with banks were available at December 31, 2020:

	<i>In Millions</i>			
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
June 5, 2023	\$ 850	\$ —	\$ 7	\$ 843
November 19, 2022	250	—	1	249
April 18, 2022	30	—	30	—

Obligations under these facilities are secured by first mortgage bonds of Consumers. During the year ended December 31, 2020, Consumers' average borrowings totaled less than \$1 million with a weighted-average interest rate of 1.425 percent.

Short-term Borrowings: Under Consumers' commercial paper program, Consumers may issue, in one or more placements, investment-grade commercial paper notes with maturities of up to 365 days at market interest rates. These issuances are supported by Consumers' revolving credit facilities and may have an aggregate principal amount outstanding of up to \$500 million. While the amount of outstanding commercial paper does not reduce the available capacity of the revolving credit facilities, Consumers does not intend to issue commercial paper in an amount exceeding the available capacity of the facilities. At December 31, 2020, there were no commercial paper notes outstanding under this program.

In December 2020, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$350 million. For more information on the intercompany credit agreement between CMS Energy and Consumers, see Note 19, Related-Party Transactions.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2020, Consumers had \$1.6 billion 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.

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For the year ended December 31, 2020, Consumers paid \$637 million in dividends on its common stock to CMS Energy.

Consumers' preferred stock is traded on the New York Stock Exchange under the symbol CMS-PB. Presented in the following table are details of Consumers' preferred stock at December 31, 2020 and 2019:

	Par Value	Optional Redemption Price	Number of Shares Authorized	Number of Shares Outstanding
Cumulative, with no mandatory redemption	\$ 100	\$ 110	7,500,000	373,148

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.

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:

December 31	<i>In Millions</i>	
	2020	2019
<i>Assets¹</i>		
Restricted cash equivalents	\$ 15	\$ 17
CMS Energy common stock	—	1
Nonqualified deferred compensation plan assets	18	14
Derivative instruments	1	1
Total assets	\$ 34	\$ 33
<i>Liabilities¹</i>		
Nonqualified deferred compensation plan liabilities	\$ 18	\$ 14
Total liabilities	\$ 18	\$ 14

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¹ All assets and liabilities were classified as Level 1 with the exception of derivative contracts, which were classified as Level 3.

Restricted Cash Equivalents: Restricted cash equivalents consist of money market funds with daily liquidity. For further details, see Note 17, Cash and Cash Equivalents.

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted net asset values. Consumers values its nonqualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect the amount 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.

Derivative Instruments: Consumers' derivatives are FTRs, which are valued using an income approach and classified as Level 3. Due to the lack of quoted pricing information, Consumers determines the fair value of its FTRs based on its average historical settlements. There was no material activity within the Level 3 categories of assets and liabilities during the years presented.

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 excludes cash, cash equivalents, short-term financial instruments, and trade accounts receivable and payable whose carrying amounts approximate their fair values. 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.

In Millions

	December 31, 2020					December 31, 2019				
	Carrying Amount	Fair Value				Carrying Amount	Fair Value			
		Total	Level 1	Level 2	Level 3		Total	Level 1	Level 2	Level 3
<i>Assets</i>										
Long-term receivables ¹	\$ 17	\$ 17	\$ —	\$ —	\$ 17	\$ 20	\$ 20	\$ —	\$ —	\$ 20
Notes receivable – related party ²	107	107	—	—	107	103	103	—	—	103
<i>Liabilities</i>										
Long-term debt ³	8,106	9,801	—	7,716	2,085	7,250	8,010	—	6,070	1,940

¹ Includes current portion of long-term accounts receivable of \$12 million at December 31, 2020 and \$13 million at December 31, 2019.

² Includes current portion of notes receivable – related party of \$7 million at December 31, 2020 and 2019. For further details on this note receivable, see Note 8, Notes Receivable.

³ Includes current portion of long-term debt of \$364 million at December 31, 2020 and \$202 million at December 31, 2019.

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The effects of third-party credit enhancements were excluded from the fair value measurements of long-term debt. The principal amount of Consumers' long-term debt supported by third-party credit enhancements was \$35 million at December 31, 2019.

DB SERP Securities: In 2018, Consumers sold available-for-sale investment securities held within the DB SERP, receiving proceeds of \$103 million.

8: Notes Receivable

Presented in the following table are details of Consumers' notes receivable:

December 31	<i>In Millions</i>	
	2020	2019
<i>Current</i>		
DB SERP note receivable – related party	\$ 7	\$ 7
<i>Non-current</i>		
DB SERP note receivable – related party	100	96
Total notes receivable	\$ 107	\$ 103

The DB SERP note receivable – related party is Consumers' portion of a demand note payable issued by CMS Energy to the DB SERP rabbi trust. The demand note bears interest at an annual rate of 4.10 percent and has a maturity date of 2028.

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9: 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	2020	2019
<i>Plant, property, and equipment, gross</i>			
<i>Electric</i>			
Generation	22 - 125	\$ 6,376	\$ 5,942
Distribution	20 - 75	9,130	8,519
Transmission	46 - 75	—	113
Other	5 - 50	1,326	1,258
Assets under finance leases and other financing ¹		323	326
<i>Gas</i>			
Distribution	20 - 85	5,702	5,235
Transmission	17 - 75	2,003	1,752
Underground storage facilities ²	27 - 75	1,046	987
Other	5 - 50	817	797
Assets under finance leases ¹		13	14
Other non-utility property	3 - 51	21	20
Plant, property, and equipment, gross		\$ 26,757	\$ 24,963
Construction work in progress		1,058	879
Accumulated depreciation and amortization		(7,844)	(7,272)
Total plant, property, and equipment ³		\$ 19,971	\$ 18,570

¹ For information regarding the amortization terms of Consumers' assets under finance leases and other financing, see Note 10, Leases and Palisades Financing.

² Underground storage includes base natural gas of \$26 million at December 31, 2020 and 2019. Base natural gas is not subject to depreciation.

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- ³ Consumers' plant additions were \$2.0 billion for the years ended December 31, 2020 and 2019. Consumers' plant retirements were \$220 million for the year ended December 31, 2020 and \$380 million for the year ended December 31, 2019. Consumers plans to retire the D.E. Karn 1 & 2 coal-fueled electric generating units in 2023. Accordingly, in 2019, Consumers removed from total plant, property, and equipment \$667 million, representing the projected remaining book value of the two units upon their retirement, and recorded it as a regulatory asset. For additional details, see Note 3, Regulatory Matters.

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	<i>In Millions</i>			
		December 31, 2020		December 31, 2019	
		Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
Software development	3 - 15	\$ 856	\$ 568	\$ 869	\$ 521
Rights of way	50 - 85	197	57	180	55
Franchises and consents	5 - 50	16	10	16	9
Leasehold improvements	various ²	10	7	9	7
Other intangibles	various	25	16	26	15
Total		\$ 1,104	\$ 658	\$ 1,100	\$ 607

- ¹ Consumers' intangible asset additions were \$69 million for the year ended December 31, 2020 and \$67 million for the year ended December 31, 2019. Consumers' intangible asset retirements were \$65 million for the year ended December 31, 2020 and \$193 million for the year ended December 31, 2019.

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

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

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capitalized AFUDC from customers over the life of the related asset. Presented in the following table are Consumers' average AFUDC capitalization rates:

Years Ended December 31	2020	2019	2018
Electric	6.9 %	6.4 %	6.9 %
Gas	5.7	5.8	5.9

Assets Under Finance Leases and Other Financing: Presented in the following table are further details about changes in Consumers' assets under finance leases and other financing:

Years Ended December 31	<i>In Millions</i>	
	2020	2019
Balance at beginning of period	\$ 340	\$ 309
Additions	—	26
Net retirements and other adjustments	(4)	5
Balance at end of period	\$ 336	\$ 340

Assets under finance leases and other financing are presented as gross amounts. Consumers' accumulated amortization of assets under finance leases and other financing was \$254 million at December 31, 2020 and \$239 million at December 31, 2019.

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

Years Ended December 31	<i>In Millions</i>	
	2020	2019
Utility plant assets	\$ 7,841	\$ 7,269
Non-utility plant assets	3	3

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	2020	2019	2018
Electric utility property	3.9 %	3.9 %	3.9 %
Gas utility property	2.9	2.9	2.9
Other property	9.8	10.0	10.1

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:

In Millions

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Years Ended December 31	2020	2019	2018
Depreciation expense – plant, property, and equipment	\$ 881	\$ 827	\$ 768
<i>Amortization expense</i>			
Software	112	119	125
Other intangible assets	4	3	3
Securitized regulatory assets	26	26	25
Total depreciation and amortization expense	\$ 1,023	\$ 975	\$ 921

Presented in the following table is Consumers' estimated amortization expense on intangible assets for each of the next five years:

	<i>In Millions</i>				
	2021	2022	2023	2024	2025
Intangible asset amortization expense	\$ 115	\$ 111	\$ 97	\$ 86	\$ 85

Jointly Owned Regulated Utility Facilities

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2020:

	<i>In Millions, Except Ownership Share</i>		
	J.H. Campbell Unit 3	Ludington	Other
Ownership share	93.3 %	51.0 %	various
Utility plant in service	\$ 1,743	\$ 489	\$ 381
Accumulated depreciation	(822)	(188)	(107)
Construction work in progress	12	78	12
Net investment	\$ 933	\$ 379	\$ 286

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.

10: Leases and Palisades Financing

Lessee

Consumers leases various assets from third parties, including coal-carrying railcars, real estate, service vehicles, and gas pipeline capacity. In addition, Consumers accounts for several of its PPAs as leases.

Consumers does not record right-of-use assets or lease liabilities on its consolidated balance sheets for rentals with lease terms of 12 months or less, most of which are for the lease of real estate and service vehicles. Lease expense for these rentals is recognized on a straight-line basis over the lease term.

Consumers includes future payments for all renewal options, fair market value extensions, and buyout provisions reasonably certain of exercise in its measurement of lease right-of-use assets and lease liabilities. In addition, certain leases for service vehicles contain end-of-lease adjustment clauses based on

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proceeds received from the sale or disposition of the vehicles. Consumers also includes executory costs in the measurement of its right-of-use assets and lease liabilities, except for maintenance costs related to its coal-carrying railcar leases.

Most of Consumers' PPAs contain provisions at the end of the initial contract terms to renew the agreements annually under mutually agreed-upon terms at the time of renewal. Energy and capacity payments that vary depending on quantities delivered are recognized as variable lease costs when incurred. Consumers accounts for a PPA with one of CMS Energy's equity method subsidiaries as a finance lease.

Presented in the following table is information about Consumers' lease right-of-use assets and lease liabilities:

December 31	<i>In Millions, Except as Noted</i>	
	2020	2019
<i>Operating leases</i>		
Right-of-use assets ¹	\$ 28	\$ 40
<i>Lease liabilities</i>		
Current lease liabilities ²	7	8
Non-current lease liabilities ³	21	32
<i>Finance leases</i>		
Right-of-use assets	\$ 65	\$ 71
<i>Lease liabilities⁴</i>		
Current lease liabilities	7	6
Non-current lease liabilities	53	60
<i>Weighted-average remaining lease term (in years)</i>		
Operating leases	18	14
Finance leases	12	12
<i>Weighted-average discount rate</i>		
Operating leases	3.8 %	3.7 %
Finance leases ⁵	1.8 %	1.9 %

¹ Consumers' operating right-of-use lease assets are reported as other non-current assets on its consolidated balance sheets.

² The current portion of Consumers' operating lease liabilities are reported as other current liabilities on its consolidated balance sheets.

³ The non-current portion of Consumers' operating lease liabilities are reported as other non-current liabilities on its consolidated balance sheets.

⁴ Includes related-party lease liabilities of \$25 million, of which less than \$1 million was current, at December 31, 2020 and December 31, 2019.

⁵ This rate excludes the impact of Consumers' pipeline agreements and long-term PPAs accounted for as finance leases. The required capacity payments under these agreements, when compared to the underlying fair value of the leased assets, result in effective interest rates that exceed market rates for leases with similar terms.

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Consumers reports operating, variable, and short-term lease costs as operating expenses on its consolidated statements of income, except for certain amounts that may be capitalized to other assets. Presented in the following table is a summary of Consumers' total lease costs:

Years Ended December 31	<i>In Millions</i>	
	2020	2019
Operating lease costs	\$ 9	\$ 9
<i>Finance lease costs</i>		
Amortization of right-of-use assets	6	6
Interest on lease liabilities	17	18
Variable lease costs	94	95
Short-term lease costs	16	16
Total lease costs	\$ 142	\$ 144

Presented in the following table is cash flow information related to amounts paid on Consumers' lease liabilities:

Years Ended December 31	<i>In Millions</i>	
	2020	2019
<i>Cash paid for amounts included in the measurement of lease liabilities</i>		
Cash used in operating activities for operating leases	\$ 9	\$ 9
Cash used in operating activities for finance leases	17	18
Cash used in financing activities for finance leases	6	7

Presented in the following table are the minimum rental commitments under Consumers' non-cancelable leases:

December 31, 2020	<i>In Millions</i>			
	Operating Leases	Pipelines and PPAs	Other	Total
2021	\$ 8	\$ 17	\$ 5	\$ 22
2022	4	14	5	19
2023	2	13	5	18
2024	1	13	3	16
2025	1	13	1	14
2026 and thereafter	27	66	11	77
Total minimum lease payments	\$ 43	\$ 136	\$ 30	\$ 166
Less discount	15	103	3	106
Present value of minimum lease payments	\$ 28	\$ 33	\$ 27	\$ 60

Lessor

Consumers is the lessor under natural gas delivery agreements that are accounted for as leases.

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Consumers has an agreement to build, own, operate, and maintain a compressed natural gas fueling station through December 2038. This agreement is accounted for as a direct finance lease, under which the lessee has the option to purchase the natural gas fueling station at the end of the lease term. Fixed monthly payments escalate annually with inflation.

In December 2018, Consumers and a subsidiary of CMS Energy executed a 20-year natural gas transportation agreement, related to a pipeline owned by Consumers. This agreement is accounted for as a direct finance lease and will automatically extend annually unless terminated by either party.

Minimum rental payments to be received under Consumers' direct financing leases are \$1 million for each of the next five years and \$18 million for the years thereafter. The lease receivable was \$10 million as of December 31, 2020, which does not include unearned income of \$13 million.

Palisades Financing

In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to purchase virtually all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers accounted for this transaction as a financing because of its continuing involvement with Palisades through security provided to Entergy for the PPA obligation and other arrangements. Palisades has therefore remained on Consumers' consolidated balance sheets and Consumers has continued to depreciate it. At the time of the sale, Consumers recorded the sales proceeds as a financing obligation, and has subsequently recorded a portion of the payments under the PPA as interest expense and as a reduction of the financing obligation.

Total amortization and interest charges under the financing were \$14 million for the year ended December 31, 2020, \$15 million for the year ended December 31, 2019, and \$16 million for the year ended December 31, 2018. At December 31, 2020, the Palisades asset and financing obligation both had a balance of \$16 million.

Presented in the following table are the minimum Palisades PPA payments included in the financing obligation:

	<i>In Millions</i>
December 31, 2020	
2021	\$ 14
2022	3
Total minimum payments	\$ 17
Less discount	1
Financing obligation	\$ 16
Less current portion	13
Non-current portion	\$ 3

11: 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 associated with the closure of certain gas wells that have an indeterminate life. Consumers has not recorded liabilities for assets that have immaterial cumulative disposal costs, such as substation batteries.

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Consumers calculates the fair value of ARO liabilities using an expected present-value technique that reflects assumptions about costs and inflation, and uses a credit-adjusted risk-free rate to discount the expected cash flows.

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 renewable generation assets	various	Wind and solar generation facilities
Gas wells plug and abandon	various	Gas transmission and storage

No assets have been restricted for purposes of settling AROs.

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

In Millions

ARO Description	ARO Liability 12/31/2019	Incurred	Settled	Accretion	Cash Flow Revisions	ARO Liability 12/31/2020
Coal ash disposal areas	\$ 166	\$ —	\$ (24)	\$ 6	\$ —	\$ 148
Gas distribution cut, purge, and cap	231	1	(5)	13	—	240
Asbestos abatement	34	—	—	2	—	36
Renewable generation assets	21	24	—	1	28	74
Gas wells plug and abandon	22	16	(7)	1	—	32
Cable under Straits of Mackinac ¹	—	5	(5)	—	—	—
Total	\$ 474	\$ 46	\$ (41)	\$ 23	\$ 28	\$ 530

¹ For further details, see Note 4, Contingencies and Commitments—Electric Utility Contingencies.

In Millions

ARO Description	ARO Liability 12/31/2018	Incurred	Settled	Accretion	Cash Flow Revisions	ARO Liability 12/31/2019
Coal ash disposal areas	\$ 179	\$ —	\$ (27)	\$ 7	\$ 7	\$ 166
Gas distribution cut, purge, and cap	205	22	(8)	12	—	231
Asbestos abatement	33	—	(1)	2	—	34
Renewable generation assets	11	10	—	—	—	21
Gas wells plug and abandon	—	23	(1)	—	—	22
Total	\$ 428	\$ 55	\$ (37)	\$ 21	\$ 7	\$ 474

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12: Retirement Benefits

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

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

DB Pension Plans: Participants in the pension plans of CMS Energy, including Consumers, include present and former employees, including those of certain present and former affiliates and subsidiaries. Pension plan trust assets are not distinguishable by company. Effective December 31, 2017, the then-existing pension plan was amended to include only retired and former employees already covered; this amended plan is referred to as DB Pension Plan B. Also effective December 31, 2017, active employees were moved to a newly created pension plan, referred to as DB Pension Plan A, whose benefits mirror those provided under DB Pension Plan B. Maintaining separate plans for the two groups allows for a more targeted investment strategy and provides additional opportunities to mitigate risk and volatility.

In September 2020, CMS Energy, including Consumers, determined it was probable that 2020 lump-sum payments to retired employees under DB Pension Plan A would exceed the plan's service cost and interest cost components of net periodic cost for the year. These lump-sum payments constitute pension plan liability settlements; once such settlements meet the service and interest cost threshold, recognition in earnings is required. As a result, in accordance with GAAP, CMS Energy, including Consumers, performed a remeasurement of DB Pension Plan A as of August 31, 2020. As a result, Consumers recognized a settlement loss of \$35 million. At December 31, 2020, Consumers recognized an additional settlement loss of \$10 million for the period September 1, 2020 to December 31, 2020. Consumers deferred these losses as a regulatory asset which will be amortized over nine years.

DCCP: Consumers provides an employer contribution to the DCCP 401(k) plan of CMS Energy, including Consumers, for employees hired on or after July 1, 2003. The contribution ranges from five percent to seven percent of base pay, depending on years of service. Employees are not required to contribute in order to receive the plan's employer contribution. DCCP expense for Consumers was \$31 million for the year ended December 31, 2020, \$28 million for the year ended December 31, 2019, and \$25 million for the year ended December 31, 2018.

DB SERP: The DB SERP of CMS Energy, including Consumers, is a nonqualified plan as defined by the Internal Revenue Code. DB SERP benefits are paid from a rabbi trust established in 1988. The trust assets are not considered plan assets under ASC 715. DB SERP rabbi trust earnings are taxable. Presented in the following table are the fair values of trust assets, ABO, and contributions attributable to Consumers for the DB SERP:

Years Ended December 31	<i>In Millions</i>	
	2020	2019
Trust assets	\$ 107	\$ 104
ABO	115	107

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Contributions

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DC SERP: On April 1, 2006, CMS Energy, including Consumers, implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from five percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. Trust assets were \$11 million at December 31, 2020 and \$8 million at December 31, 2019. DC SERP assets are included in other non-current assets on Consumers' consolidated balance sheets. Consumers' DC SERP expense was \$2 million for the years ended December 31, 2020 and 2019, and \$1 million for the year ended December 31, 2018.

401(k) Plan: The employer match for the 401(k) plan of CMS Energy, including Consumers, equals 100 percent of eligible contributions up to the first three percent of an employee's wages and 50 percent of eligible contributions up to the next two percent of an employee's wages. The total 401(k) plan cost for Consumers was \$29 million for the year ended December 31, 2020, \$27 million for the year ended December 31, 2019, and \$26 million for the year ended December 31, 2018.

OPEB Plan: Participants in the OPEB Plan of CMS Energy, including Consumers, include all regular full-time employees covered by the employee health care plan on the day before retirement at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for disability retirement under the DB Pension Plans or are disabled and covered by the DCCP and who 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 6.50 percent in 2021 and 6.75 percent in 2020 for those under 65 and would increase 7.00 percent in 2021 and 7.25 percent in 2020 for those over 65. The rate of increase was assumed to decline to 4.75 percent by 2027 and thereafter for all retirees.

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

December 31	2020	2019	2018
<i>Weighted average for benefit obligations¹</i>			
<i>Discount rate²</i>			
DB Pension Plan A	2.73 %	3.37 %	4.48 %
DB Pension Plan B	2.41	3.17	4.32
DB SERP	2.40	3.15	4.32
OPEB Plan	2.69	3.32	4.42
<i>Rate of compensation increase</i>			
DB Pension Plan A	3.70	3.50	3.50
DB SERP	5.50	5.50	5.50
<i>Weighted average for net periodic benefit cost¹</i>			
<i>Service cost discount rate^{2,3}</i>			
DB Pension Plan A	3.44 %	4.55 %	3.85 %
DB SERP	3.46	4.58	3.83
OPEB Plan	3.57	4.63	3.93
<i>Interest cost discount rate^{2,3}</i>			
DB Pension Plan A	2.92	4.08	3.39
DB Pension Plan B	2.74	3.93	3.24
DB SERP	2.74	3.94	3.26
OPEB Plan	2.88	4.03	3.35
<i>Expected long-term rate of return on plan assets⁴</i>			
DB Pension Plans	6.75	7.00	7.00
OPEB Plan	6.75	7.00	7.00
<i>Rate of compensation increase</i>			
DB Pension Plan A	3.50	3.50	3.50
DB SERP	5.50	5.50	5.50

¹ The mortality assumption for benefit obligations was based on the Pri-2012 Mortality Table for 2020 and 2019 and the RP-2014 Mortality Table for 2018, with improvement scales MP-2020 for 2020, MP-2019 for 2019, and MP-2018 for 2018. The mortality assumption for net periodic benefit cost was based on the Pri-2012 Mortality Table for 2020 and the RP-2014 Mortality Table for 2019 and 2018, with improvement scales MP-2019 for 2020, MP-2018 for 2019, and MP-2017 for 2018.

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

³ CMS Energy, including Consumers, has elected to use a full-yield-curve approach in the estimation of service cost and interest cost; this approach applies individual spot rates along the yield curve to future projected benefit payments based on the time of payment.

⁴ CMS Energy, including Consumers, determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. CMS Energy, including Consumers, considered the asset allocation of the portfolio in forecasting the future expected total return of

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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, CMS Energy, including Consumers, reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. The expected long-term rate of return on the assets of the DB Pension Plans was 6.75 percent in 2020. The actual return (loss) on the assets of the DB Pension Plans was 13.6 percent in 2020, 21.0 percent in 2019, and (6.7) percent in 2018.

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

Years Ended December 31	<i>In Millions</i>					
	DB Pension Plans and DB SERP			OPEB Plan		
	2020	2019	2018	2020	2019	2018
<i>Net periodic cost (credit)</i>						
Service cost	\$ 49	\$ 40	\$ 47	\$ 15	\$ 13	\$ 16
Interest cost	78	97	88	31	40	33
Expected return on plan assets	(181)	(153)	(139)	(93)	(82)	(91)
<i>Amortization of:</i>						
Net loss	90	47	73	15	26	16
Prior service cost (credit)	1	1	3	(54)	(61)	(65)
Settlement loss	2	—	—	—	—	—
Net periodic cost (credit)	\$ 39	\$ 32	\$ 72	\$ (86)	\$ (64)	\$ (91)

CMS Energy, including 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 for DB Pension Plan A and the OPEB Plan and over the average remaining life expectancy of participants for DB Pension Plan B. For DB Pension Plan A, the estimated period of amortization of gains and losses was eight years for the year ended December 31, 2020, and nine years for the years ended December 31, 2019 and 2018. For DB Pension Plan B, the estimated period of amortization of gains and losses was 19 years for the year ended December 31, 2020, and 20 years for the years ended December 31, 2019 and 2018. For the OPEB Plan, the estimated amortization period was nine years for the year ended December 31, 2020, and ten years for the years ended December 31, 2019 and 2018.

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. CMS Energy, including Consumers, had new prior service costs for DB Pension Plan A in 2020. The estimated period of amortization of these new prior service costs is eight years. CMS Energy, including Consumers, had new prior service credits for OPEB in 2018. The estimated period of amortization of these new prior service credits is nine years.

CMS Energy, including Consumers, determines the MRV for the assets of the DB Pension Plans 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. CMS Energy, including 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. CMS Energy, including Consumers, determines the MRV for OPEB Plan assets as the fair value of assets on the measurement date.

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Reconciliations: Presented in the following table are a reconciliation of the funded status of the DB Pension Plan of CMS Energy, including Consumers, and reconciliations of the funded status of the DB SERP and OPEB Plan attributable to Consumers with the retirement benefits plans' liabilities:

Years Ended December 31	<i>In Millions</i>					
	DB Pension Plans		DB SERP		OPEB Plan	
	2020	2019	2020	2019	2020	2019
Benefit obligation at beginning of period	\$2,973	\$ 2,512	\$ 109	\$ 101	\$ 1,120	\$ 1,004
Service cost	50	41	—	—	15	13
Interest cost	79	98	3	4	31	40
Plan amendments	24	—	—	—	—	—
Actuarial loss	355 ¹	476 ¹	12	11	37 ¹	106 ¹
Benefits paid	(215)	(154)	(7)	(7)	(45)	(43)
Benefit obligation at end of period	\$3,266	\$ 2,973	\$ 117	\$ 109	\$ 1,158	\$ 1,120
Plan assets at fair value at beginning of period	\$2,546	\$ 2,247	\$ —	\$ —	\$ 1,410	\$ 1,197
Actual return on plan assets	371	453	—	—	169	255
Company contribution	700	—	7	7	1	—
Actual benefits paid	(215)	(154)	(7)	(7)	(45)	(42)
Plan assets at fair value at end of period	\$3,402	\$ 2,546	\$ —	\$ —	\$ 1,535	\$ 1,410
Funded status	\$ 136 ²	\$ (427) ²	\$ (117)	\$ (109)	\$ 377	\$ 290

¹ The actuarial loss for 2020 and 2019 for the DB Pension Plans was primarily the result of lower discount rates and lower interest rates used to calculate the value of lump-sum payments. The actuarial loss for 2020 and 2019 for the OPEB Plan was primarily the result of lower discount rates.

² The total funded status of the DB Pension Plans attributable to Consumers, based on an allocation of expenses, was \$138 million at December 31, 2020 and \$(408) million at December 31, 2019.

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

December 31	<i>In Millions</i>	
	2020	2019
<i>Non-current assets</i>		
DB Pension Plans	\$ 138	\$ 109
OPEB Plan	377	290
<i>Current liabilities</i>		
DB SERP	7	7
<i>Non-current liabilities</i>		
DB Pension Plans	—	517
DB SERP	110	102

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The ABO for the DB Pension Plans was \$2.9 billion at December 31, 2020 and \$2.6 billion at December 31, 2019. At December 31, 2019, the PBO and ABO for one of the defined benefit pension plans exceeded plan assets; presented in the following table is information related to that plan for CMS Energy, including Consumers:

	<i>In Millions</i>
December 31	2019
PBO	\$ 1,736
ABO	1,398
Fair value of plan assets	1,205

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: Presented in the following table are the amounts recognized by Consumers in regulatory assets and AOCI that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets, see Note 3, Regulatory Matters.

December 31	<i>In Millions</i>			
	DB Pension Plans and DB SERP		OPEB Plan	
	2020	2019	2020	2019
<i>Regulatory assets</i>				
Net loss	\$ 1,194	\$ 1,114	\$ 254	\$ 308
Prior service cost (credit)	29	8	(246)	(300)
Regulatory assets	\$ 1,223	\$ 1,122	\$ 8	\$ 8
<i>AOCI</i>				
Net loss	47	36	—	—
Total amounts recognized in regulatory assets and AOCI	\$ 1,270	\$ 1,158	\$ 8	\$ 8

Plan Assets: Presented in the following tables are the fair values of the assets of the DB Pension Plans of CMS Energy, including Consumers, and the fair values of the assets of the OPEB Plan attributable to Consumers, 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 Plans					
	December 31, 2020			December 31, 2019		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 115	\$ 115	\$ —	\$ 44	\$ 44	\$ —
U.S. government and agencies securities	150	—	150	66	—	66
Corporate debt	540	—	540	493	—	493
State and municipal bonds	11	—	11	17	—	17
Foreign corporate bonds	41	—	41	33	—	33
Mutual funds	971	971	—	640	640	—
	\$ 1,828	\$ 1,086	\$ 742	\$ 1,293	\$ 684	\$ 609
Pooled funds	1,574			1,253		

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Total	\$ 3,402			\$ 2,546		
<i>In Millions</i>						
	OPEB Plan					
	December 31, 2020			December 31, 2019		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 31	\$ 31	\$ —	\$ 8	\$ 8	\$ —
U.S. government and agencies securities	17	—	17	9	—	9
Corporate debt	60	—	60	66	—	66
State and municipal bonds	2	—	2	2	—	2
Foreign corporate bonds	5	—	5	5	—	5
Common stocks	62	62	—	51	51	—
Mutual funds	753	753	—	666	666	—
	\$ 930	\$ 846	\$ 84	\$ 807	\$ 725	\$ 82
Pooled funds	650			602		
Total	\$ 1,580			\$ 1,409		

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 are valued based on quoted market prices.

Corporate Debt: Corporate debt investments consist of investment grade bonds of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields available on comparable securities of issuers with similar credit ratings.

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

Foreign Corporate Bonds: Foreign corporate debt securities are 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 that are actively managed and tracked to the S&P 500 Index. These securities are valued at their quoted closing prices.

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

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. These funds primarily consist of U.S. and foreign equity securities, but also include U.S. and foreign fixed-income securities and multi-asset investments. Since these investments are valued at their net asset value as a practical expedient, they are not classified in the fair value hierarchy.

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Asset Allocations: Presented in the following table are the investment components of the assets of the DB Pension Plans and OPEB Plan as of December 31, 2020:

	DB Pension Plans	OPEB Plan
Equity securities	55.0 %	50.0 %
Fixed-income securities	34.0	30.0
Multi-asset investments	11.0	20.0
	100.0 %	100.0 %

The target 2020 asset allocation for the assets of the DB Pension Plans was 53 percent equity, 35 percent fixed income, and 12 percent multi-asset investments. The goal of this target asset allocation was 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. Multi-assets are diversified across absolute return investment approaches and global tactical asset allocation, such as inflation protected securities, real estate investment trusts, commodities, currency, and preferred stock. CMS Energy, including Consumers, uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

CMS Energy, including Consumers, established union and non-union VEBA trusts to fund future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers. The target 2020 asset allocation for the health trusts was 50 percent equity, 30 percent fixed income, and 20 percent multi-asset investments. The target asset allocation for the life trusts was 42 percent equity, 28 percent fixed income, and 30 percent multi-asset investments. The goal of these target allocations was 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 plans. 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. Multi-assets are diversified across absolute return investment approaches and global tactical asset allocation, such as inflation protected securities, real estate investment trusts, commodities, currency and preferred stock. CMS Energy, including Consumers, uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

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

Years Ended December 31	<i>In Millions</i>	
	2020	2019
DB Pension Plans	\$ 682	\$ —
OPEB Plan	1	—

Contributions comprise required amounts and discretionary contributions. Consumers does not plan to contribute to the DB Pension Plans or OPEB Plan in 2021. Actual future contributions will depend on future investment performance, discount rates, and various factors related to the participants of the DB Pension Plans and OPEB Plan. Consumers will, at a minimum, contribute to the plans as needed to comply with federal funding requirements.

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

	<i>In Millions</i>		
	DB Pension Plans	DB SERP	OPEB Plan
2021	\$ 181	\$ 7	\$ 50
2022	178	7	52
2023	175	7	53
2024	173	7	55
2025	172	7	56
2026-2030	845	32	286

Collective Bargaining Agreements: At December 31, 2020, unions represented 44 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and customer contact center employees. The USW represents Zeeland plant employees. The UWUA and USW agreements expired and new agreements were ratified in 2020. These union contracts expire in 2025.

13: 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 2030.

In 2020, 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 2020, 2019, or 2018.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6.5 million shares from June 2020 through May 2030. Consumers may issue awards of up to 6,477,579 shares of common stock under the PISP as of December 31, 2020. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are canceled 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 are in the form of performance-based, market-based, and time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. The dividends on time-lapse restricted stock are paid in cash or in CMS Energy common stock. The dividends on performance-based and market-based restricted stock are paid in restricted shares equal to the value of the dividends. These

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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 an adjusted measure of CMS Energy's EPS growth relative to a peer group over a three-year period. The awards granted in 2020, 2019, and 2018 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 2020, 2019, and 2018, 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 were forfeited during 2020.

Presented in the following tables is the activity for restricted stock and restricted stock units under the PISP:

Year Ended December 31, 2020	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,138,182	\$ 44.57
<i>Granted</i>		
Restricted stock	490,346	45.53
Restricted stock units	14,409	49.70
<i>Vested</i>		
Restricted stock	(532,833)	31.04
Restricted stock units	(14,517)	49.50
Forfeited – restricted stock	(314,056)	51.22
Nonvested at end of period	781,531	\$ 51.73
<hr/>		
Year Ended December 31, 2020		
<i>Granted</i>		
Time-lapse awards		101,439
Market-based awards		118,011
Performance-based awards		118,011
Restricted stock units		12,800
Dividends on market-based awards		17,152
Dividends on performance-based awards		16,736
Dividends on restricted stock units		1,609
Additional market-based shares based on achievement of condition		68,857
Additional performance-based shares based on achievement of condition		50,140

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Total granted	504,755
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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.

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

Years Ended December 31	2020	2019	2018
Expected volatility	14.2 %	14.9 %	16.7 %
Expected dividend yield	2.4	2.8	2.8
Risk-free rate	1.6	2.5	2.1

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

	<i>In Millions</i>		
Years Ended December 31	2020	2019	2018
<i>Weighted-average grant-date fair value per share</i>			
Restricted stock granted	\$ 45.53	\$ 43.57	\$ 26.51
Restricted stock units granted	49.70	51.15	42.01

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

	<i>In Millions</i>		
Years Ended December 31	2020	2019	2018
Fair value of shares that vested during the year	\$ 21	\$ 25	\$ 26
Compensation expense recognized	10	21	16
Income tax benefit recognized	3	1	1

At December 31, 2020, \$17.7 million of total unrecognized compensation cost was related to restricted stock and Consumers expects to recognize this cost over a weighted-average period of two years.

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14: Income Taxes

CMS Energy and its subsidiaries file a consolidated U.S. federal income tax return as well as a Michigan Corporate Income Tax return for the unitary business group and various other state unitary group combined income tax returns. 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:

Years Ended December 31	<i>In Millions, Except Tax Rate</i>		
	2020	2019	2018
Income from continuing operations before income taxes	\$ 989	\$ 928	\$ 847
Income tax expense at statutory rate	208	195	178
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect	47	53	51
TCJA excess deferred taxes ¹	(35)	(31)	(26)
Accelerated flow-through of regulatory tax benefits ²	(13)	(13)	(39)
Production tax credits	(19)	(12)	(12)
Research and development tax credits, net ³	(11)	(2)	(11)
Other, net	(4)	(5)	1
Income tax expense	\$ 173	\$ 185	\$ 142
Effective tax rate	17.5 %	19.9 %	16.8 %

- ¹ In December 2017, Consumers remeasured its deferred tax assets and liabilities at the new federal tax rate enacted by the TCJA and recorded a net \$1.6 billion regulatory liability. As a result of an order received in September 2019, Consumers began refunding these excess deferred taxes to customers. In September 2020, the MPSC approved a settlement agreement in Consumers' 2019 gas rate case including Consumers' request to accelerate the amortization of its regulatory liability associated with the unprotected, non-property-related excess deferred income taxes resulting from the TCJA. Consumers will increase its TCJA amortization to fully refund this regulatory liability during the period October 2021 through September 2022 instead of the previous amortization schedule through 2029.
- ² 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. Consumers implemented this regulatory treatment beginning in 2014, with the electric portion ending in 2018 and the gas portion expected to continue through 2025. In September 2020, the MPSC approved a settlement agreement in Consumers' 2019 gas rate case including Consumers' request to accelerate the amortization of this income tax benefit to fully amortize the balance during the period October 2021 through September 2022 instead of the previous amortization schedule through 2025.
- ³ In March 2020, Consumers finalized a study of research and development tax credits for tax years 2012 through 2018. As a result, in 2020, Consumers, recognized an \$8 million increase in the credit, net of reserves for uncertain tax positions. Also, in March 2018, Consumers finalized a study of research and development tax credits for the tax years 2012 through 2016. As a result, Consumers recognized an \$8 million increase in the credit, net of reserves for uncertain tax positions, at that time.

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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>		
	2020	2019	2018
<i>Current income taxes</i>			
Federal	\$ 3	\$ 107	\$ 6
State and local	(7)	41	13
	\$ (4)	\$ 148	\$ 19
<i>Deferred income taxes</i>			
Federal	115	(10)	60
State and local	67	26	51
	\$ 182	\$ 16	\$ 111
Deferred income tax credit	(5)	21	12
Tax expense	\$ 173	\$ 185	\$ 142

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

December 31	<i>In Millions</i>	
	2020	2019
<i>Deferred income tax assets</i>		
Net regulatory tax liability	\$ 372	\$ 385
Tax loss and credit carryforwards	216	20
Reserves and accruals	24	24
Total deferred income tax assets	\$ 612	\$ 429
<i>Deferred income tax liabilities</i>		
Plant, property, and equipment	\$ (2,230)	\$ (1,995)
Employee benefits	(365)	(178)
Securitized costs	(53)	(59)
Gas inventory	(24)	(32)
Other	(34)	(29)
Total deferred income tax liabilities	\$ (2,706)	\$ (2,293)
Total net deferred income tax liabilities	\$ (2,094)	\$ (1,864)

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.

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Presented in the following table are the tax loss and credit carryforwards at December 31, 2020:

	<i>In Millions</i>		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforwards	\$ 505	\$ 106	None
State net operating loss carryforwards	1,026	61	2030
General business credits	49	49	2027 – 2040
Total tax attributes		\$ 216	

Consumers expect to utilize fully its tax loss and credit carryforwards for which no valuation allowance has been provided. It is reasonably possible that further adjustments will be made to the valuation allowances within one year.

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

	<i>In Millions</i>		
Years Ended December 31	2020	2019	2018
Balance at beginning of period	\$ 34	\$ 28	\$ 21
Additions for current-year tax positions	1	1	2
Additions for prior-year tax positions	4	5	5
Reductions for prior-year tax positions	(8)	—	—
Balance at end of period	\$ 31	\$ 34	\$ 28

If recognized, all of these uncertain tax benefits would affect Consumers' annual effective tax rates in future years. A trial is anticipated in 2021 with the Michigan Tax Tribunal related to the methodology of state apportionment for Consumers' electricity sales to MISO. A favorable outcome of the court case or a potential settlement could result in a tax benefit of up to \$9 million in the next 12 months.

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, 2020, 2019, or 2018.

The amount of income taxes paid is subject to ongoing audits by federal, state, local, and foreign tax authorities, which can result in proposed assessments. The consolidated federal income tax returns of CMS Energy and its subsidiaries, including Consumers, for 2017 and subsequent years remain subject to examination by the IRS. The Michigan Corporate Income Tax returns of CMS Energy's unitary business group, including Consumers, for 2013 and subsequent years remain subject to examination by the State of Michigan. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2020 were adequate for all years.

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15: Revenue

Presented in the following tables are the components of operating revenue:

<i>In Millions</i>			
Year Ended December 31, 2020	Electric Utility	Gas Utility	Consolidated
<i>Utility revenue</i>			
Residential	\$ 2,109	\$ 1,232	\$ 3,341
Commercial	1,444	337	1,781
Industrial	570	46	616
Other	225	194	419
Revenue recognized from contracts with customers	\$ 4,348	\$ 1,809	\$ 6,157
Financing income	11	6	17
Alternative-revenue programs	29	14	43
Revenues to be refunded	(16)	(12)	(28)
Total operating revenue	\$ 4,372	\$ 1,817	\$ 6,189

<i>In Millions</i>			
Year Ended December 31, 2019	Electric Utility	Gas Utility	Consolidated
<i>Utility revenue</i>			
Residential	\$ 1,988	\$ 1,316	\$ 3,304
Commercial	1,502	372	1,874
Industrial	669	51	720
Other	248	183	431
Revenue recognized from contracts with customers	\$ 4,407	\$ 1,922	\$ 6,329
Financing income	9	5	14
Alternative-revenue programs	23	10	33
Total operating revenue	\$ 4,439	\$ 1,937	\$ 6,376

<i>In Millions</i>			
Year Ended December 31, 2018	Electric Utility	Gas Utility	Consolidated
<i>Utility revenue</i>			
Residential	\$ 2,049	\$ 1,284	\$ 3,333
Commercial	1,545	367	1,912
Industrial	674	55	729
Other	260	176	436
Revenue recognized from contracts with customers	\$ 4,528	\$ 1,882	\$ 6,410
Financing income	10	5	15
Alternative-revenue programs	23	16	39
Total operating revenue	\$ 4,561	\$ 1,903	\$ 6,464

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Utility Revenue: Consumers recognizes revenue primarily from the sale of electric and gas utility services at tariff-based rates regulated by the MPSC. Consumers' customer base consists of a mix of residential, commercial, and diversified industrial customers. Consumers' tariff-based sales performance obligations are described below.

- Consumers has performance obligations for the service of standing ready to deliver electricity or natural gas to customers, and it satisfies these performance obligations over time. Consumers recognizes revenue at a fixed rate as it provides these services. These arrangements generally do not have fixed terms and remain in effect as long as the customer consumes the utility service. The rates are set by the MPSC through the rate-making process and represent the stand-alone selling price of Consumers' service to stand ready to deliver.
- Consumers has performance obligations for the service of delivering the commodity of electricity or natural gas to customers, and it satisfies these performance obligations upon delivery. Consumers recognizes revenue at a price per unit of electricity or natural gas delivered, based on the tariffs established by the MPSC. These arrangements generally do not have fixed terms and remain in effect as long as the customer consumes the utility service. The rates are set by the MPSC through the rate-making process and represent the stand-alone selling price of a bundled product comprising the commodity, electricity or natural gas, and the service of delivering such commodity.

In some instances, Consumers has specific fixed-term contracts with large commercial and industrial customers to provide electricity or gas at certain tariff rates or to provide gas transportation services at contracted rates. The amount of electricity and gas to be delivered under these contracts and the associated future revenue to be received are generally dependent on the customers' needs. Accordingly, Consumers recognizes revenues at the tariff or contracted rate as electricity or gas is delivered to the customer. Consumers also has other miscellaneous contracts with customers related to pole and other property rentals, appliance service plans, and utility contract work. Generally, these contracts are short term or evergreen in nature.

Accounts Receivable and Unbilled Revenues: Accounts receivable comprise trade receivables and unbilled receivables. Consumers records its accounts receivable at cost less an allowance for uncollectible accounts. The allowance is increased for uncollectible accounts expense and decreased for account write-offs net of recoveries. Consumers establishes the allowance based on historical losses, management's assessment of existing economic conditions, customer payment trends, and reasonable and supported forecast information. Consumers assesses late payment fees on trade receivables based on contractual past-due terms established with customers. Accounts are written off when deemed uncollectible, which is generally when they become six months past due.

Consumers recorded uncollectible accounts expense of \$33 million for the year ended December 31, 2020, and \$29 million for the years ended December 31, 2019 and 2018. At December 31, 2020, Consumers had deferred \$4 million of uncollectible accounts expense as a non-current regulatory asset. For additional information, see Note 3, Regulatory Matters.

Consumers' customers are billed monthly in cycles having billing dates that do not generally coincide with the end of a calendar month. This results in customers having received electricity or natural gas that they have not been billed for as of the month-end. Consumers estimates its unbilled revenues by applying an average billed rate to total unbilled deliveries for each customer class. Unbilled revenues, which are recorded as accounts receivable and accrued revenue on Consumers' consolidated balance sheets, were \$437 million at December 31, 2020 and \$426 million at December 31, 2019.

Alternative-Revenue Programs: Consumers accounts for its energy waste reduction incentive mechanism and financial compensation mechanism as alternative-revenue programs. Consumers

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recognizes revenue related to the energy waste reduction incentive as soon as energy savings exceed the annual targets established by the MPSC and recognizes revenue related to the financial compensation mechanism as payments are made on MPSC-approved PPAs. For additional information on these mechanisms, see Note 3, Regulatory Matters.

Consumers does not reclassify revenue from its alternative-revenue program to revenue from contracts with customers at the time the amounts are collected from customers.

Revenues to Be Refunded: In December 2020, the MPSC issued an order authorizing Consumers to refund \$28 million voluntarily to utility customers. For additional information, see Note 3, Regulatory Matters.

16: Other Income and Other Expense

Other income was not significant for any of the periods presented. Presented in the following table are the components of other expense:

Years Ended December 31	<i>In Millions</i>		
	2020	2019	2018
<i>Other expense</i>			
Donations	\$ (33)	\$ (3)	\$ (13)
Civic and political expenditures	(5)	(6)	(6)
All other	(5)	(4)	(11)
Total other expense	\$ (43)	\$ (13)	\$ (30)

17: Cash and Cash Equivalents

Presented in the following table are the components of total cash and cash equivalents, including restricted amounts, and their location on Consumers' consolidated balance sheets:

December 31	<i>In Millions</i>	
	2020	2019
Cash and cash equivalents	\$ 20	\$ 11
Restricted cash and cash equivalents	15	17
Cash and cash equivalents, including restricted amounts	\$ 35	\$ 28

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

Restricted Cash and Cash Equivalents: Restricted cash and cash equivalents are held primarily for the repayment of securitization bonds and funds held in escrow. Cash and cash equivalents may also be restricted to pay other contractual obligations such as leasing of coal railcars. These amounts are classified as current assets since they relate to payments that could or will occur within one year.

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Supplemental Cash Flow Information: Presented in the following table is information supplemental to Consumers' consolidated statements of cash flows:

Years Ended December 31	<i>In Millions</i>		
	2020	2019	2018
Other Cash Flow Activities and Non-cash Investing and Financing Activities			
Cash transactions			
Interest paid (net of amounts capitalized)	\$ 305	\$ 279	\$ 287
Income taxes paid	51	132	156
Non-cash transactions			
Capital expenditures not paid	130	160	143

18: Reportable Segments

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

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 operating 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.

The segments reported are:

- electric utility, consisting of regulated activities associated with the generation, purchase, distribution, and sale of electricity in Michigan
- gas utility, consisting of regulated activities associated with the purchase, transmission, storage, distribution, and sale of natural gas in Michigan

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

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Presented in the following tables is financial information by segment:

	<i>In Millions</i>		
Years Ended December 31	2020	2019	2018
<i>Operating revenue</i>			
Electric utility	\$ 4,372	\$ 4,439	\$ 4,561
Gas utility	1,817	1,937	1,903
Total operating revenue	\$ 6,189	\$ 6,376	\$ 6,464
<i>Depreciation and amortization</i>			
Electric utility	\$ 739	\$ 713	\$ 682
Gas utility	283	261	239
Other reconciling items	1	1	—
Total depreciation and amortization	\$ 1,023	\$ 975	\$ 921
<i>Interest charges</i>			
Electric utility	\$ 217	\$ 213	\$ 209
Gas utility	102	83	79
Other reconciling items	1	1	1
Total interest charges	\$ 320	\$ 297	\$ 289
<i>Income tax expense</i>			
Electric utility	\$ 115	\$ 134	\$ 109
Gas utility	58	51	33
Total income tax expense	\$ 173	\$ 185	\$ 142
<i>Net income (loss) available to common stockholder</i>			
Electric utility	\$ 554	\$ 509	\$ 535
Gas utility	261	233	169
Other reconciling items	(1)	(1)	(1)
Total net income available to common stockholder	\$ 814	\$ 741	\$ 703
<i>Plant, property, and equipment, gross</i>			
Electric utility ^{1,2}	\$17,155	\$16,158	\$16,027
Gas utility ²	9,581	8,785	7,919
Other reconciling items	21	20	17
Total plant, property, and equipment, gross	\$26,757	\$24,963	\$23,963
<i>Total assets</i>			
Electric utility ¹	\$15,893	\$14,973	\$14,143
Gas utility ¹	9,477	8,706	7,853
Other reconciling items	29	20	29
Total assets	\$25,399	\$23,699	\$22,025
<i>Capital expenditures³</i>			
Electric utility ⁴	\$ 1,281	\$ 1,162	\$ 865
Gas utility ⁴	885	971	958
Other reconciling items	1	1	2
Total capital expenditures	\$ 2,167	\$ 2,134	\$ 1,825

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

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- ² Costs related to coal-fueled electric generating units to be retired in 2023 were removed and recorded as a regulatory asset in June 2019. For additional details, see Note 3, Regulatory Matters.
- ³ Amounts include assets placed under finance lease.
- ⁴ Amounts include a portion of capital expenditures for plant and equipment attributable to both the electric and gas utility businesses.

19: Related-Party Transactions

Consumers enters into a number of transactions with related parties in the normal course of business. These transactions include but are not limited to:

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

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

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

Description	Related Party	<i>In Millions</i>		
		2020	2019	2018
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 64	\$ 75	\$ 83

Amounts payable to related parties for purchased power and other services were \$13 million at December 31, 2020 and \$26 million at December 31, 2019. Accounts receivable from related parties were \$16 million at December 31, 2020 and \$8 million at December 31, 2019.

In 2018, Consumers sold the DB SERP debt securities and CMS Energy issued a demand note payable to the DB SERP rabbi trust. The portion of the demand note attributable to Consumers was recorded as a note receivable – related party on Consumers' consolidated balance sheets at December 31, 2020 and December 31, 2019. For additional details about the note receivable – related party, see Note 8, Notes Receivable.

In December 2018, Consumers and a subsidiary of CMS Energy executed a 20-year natural gas transportation agreement, related to a pipeline owned by Consumers. For additional details about the agreement, see Note 10, Leases and Palisades Financing.

Consumers owned no shares of CMS Energy common stock at December 31, 2020 and CMS Energy common stock with a fair value of \$1 million at December 31, 2019.

In December 2020, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$350 million. As of December 31, 2020, \$307 million was outstanding under the agreement with an interest rate of 0.042 percent.

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20: Asset Sale and Exit Activities

Asset Sale: In October 2020, Consumers completed a sale of the electric utility's remaining transmission equipment to METC. In December 2020, Consumers filed an application with the MPSC requesting approval to share voluntarily half of the gain from the sale with electric utility customers; this application was approved by the MPSC in February 2021. As a result, during 2020, Consumers recorded a regulatory liability of \$14 million and recognized a pre-tax gain of \$14 million within maintenance and other operating expenses on its consolidated statements of income. For additional details on the sharing of the gain with customers, see Note 3, Regulatory Matters.

Exit Activities: Under its Clean Energy Plan, Consumers plans to retire the D.E. Karn 1 & 2 coal-fueled electric generating units in 2023. For additional details on Consumers' plans to recover the remaining book value of the two units upon their retirement, see Note 3, Regulatory Matters.

In October 2019, Consumers announced a retention incentive program to ensure necessary staffing at the D.E. Karn generating complex through the anticipated retirement of the coal-fueled generating units. Based on the number of employees that have chosen to participate, the aggregate cost of the program through 2023 is estimated to be \$35 million. In its order in Consumers' 2020 electric rate case, the MPSC approved deferred accounting treatment for these costs; Consumers will begin deferring these costs as a regulatory asset in 2021.

As of December 31, 2020, the cumulative cost incurred and charged to expense related to this program was \$16 million; an amount of \$3 million has been capitalized as a cost of plant, property, and equipment. Presented in the following table is a reconciliation of the retention benefit liability recorded in other liabilities on Consumers' consolidated balance sheets:

Years Ended December 31	<i>In Millions</i>	
	2020	2019
Retention benefit liability at beginning of period	\$ 4	\$ —
Costs incurred and charged to maintenance and other operating expenses	13	3
Costs incurred and capitalized	2	1
Costs paid or settled	(8)	—
Retention benefit liability at the end of the period ¹	\$ 11	\$ 4

¹ Includes current portion of other liabilities of \$3 million at December 31, 2020 and \$2 million at December 31, 2019.

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21: Quarterly Financial and Common Stock Information (Unaudited)

In Millions

Three Months Ended	2020			
	March 31	June 30	September 30	December 31
Operating revenue	\$ 1,744	\$ 1,330	\$ 1,450	\$ 1,665
Operating income	329	246	338	308
Net income	235	160	230	191
Preferred stock dividends	—	1	—	1
Net income available to common stockholder	235	159	230	190

In Millions

Three Months Ended	2019			
	March 31	June 30	September 30	December 31
Operating revenue	\$ 1,943	\$ 1,334	\$ 1,429	\$ 1,670
Operating income	328	175	319	308
Net income	226	98	213	206
Preferred stock dividends	—	1	—	1
Net income available to common stockholder	226	97	213	205

22: Additional Disclosure

The COVID-19 pandemic has had widespread impacts on people, businesses, economies, and financial markets globally, in the U.S., and in markets where Consumers conducts business. Future impacts of the pandemic could include a prolonged reduction in economic activity, extended disruption to supply chains and operations, and reduced availability of labor and productivity. Consumers provides essential services, which means that Consumers must keep employees, who operate facilities or interact with customers, safe and minimize unnecessary risk of exposure to COVID-19. Consumers has taken extra precautions in an effort to protect the health of employees working in the field and in Consumers' facilities. Consumers has also implemented work-from-home policies where possible. This is an evolving situation; Consumers will continue to monitor developments and will take additional necessary precautions in order to keep employees, customers, contractors, and communities safe.

As a result of the pandemic, Consumers has experienced a decline in electric deliveries to commercial and industrial customers, offset partially by an increase in deliveries to residential customers. It has also experienced increased uncollectible accounts and workforce-related expenses, among other cost increases directly attributable to the pandemic. Consumers anticipates that these trends will continue in the near term. In April 2020, the MPSC issued an order authorizing Consumers to defer incremental uncollectible accounts expense associated with the pandemic.

The ultimate impact of the COVID-19 pandemic depends on factors beyond Consumers' knowledge or control. Over the long term, the pandemic could have numerous and significant adverse effects on Consumers. The degree to which COVID-19 will impact Consumers will depend in part on future developments, including the severity and duration of the outbreak, actions or inactions that may be taken

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by governmental authorities, and to what extent and when normal economic and operational conditions can resume.

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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	0	0		(20,766,704)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	0	0		808,351
3	Preceding Year to Date Changes in Fair Value	0	0		(8,086,320)
4	Total (lines 2 and 3)	0	0		(7,277,969)
5	Balance of 219 at End of Preceding Year	0	0		(28,044,673)
6	Balance of Account 219 at Beginning of Current Year	0	0		(28,044,673)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	0	0		1,329,299
8	Current Year to Date Changes in Fair Value	0	0		(9,285,631)
9	Total (lines 7 and 8)	0	0		(7,956,332)
10	Balance of Account 219 at End of Current Year	0	0		(36,001,005)

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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	(20,766,704)		
2	0	0	808,351		
3		0	(8,086,320)		
4	0	0	(7,277,969)		(7,277,969)
5	0	0	(28,044,673)		
6	0	0	(28,044,673)		
7	0	0	1,329,299		
8	0	0	(9,285,631)		
9	0	0	(7,956,332)		(7,956,332)
10	0	0	(36,001,005)		

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, 2020
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)	27,004,664,986	16,507,797,605	
4	Property Under Capital Leases	109,196,674	86,377,872	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified	0	0	
7	Experimental Plant Unclassified	0	0	
8	TOTAL (Enter Total of lines 3 thru 7)	27,113,861,660	16,594,175,477	
9	Leased to Others	76,974,570	76,974,570	
10	Held for Future Use	2,308,133	2,308,133	
11	Construction Work in Progress	1,054,051,551	613,141,682	
12	Acquisition Adjustments	218,312,881	217,155,379	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	28,465,508,795	17,503,755,241	
14	Accum. Prov. For Depr., Amort., & Depl.	10,051,464,514	6,016,926,947	
15	Net Utility Plant (Enter Total of line 13 less 14)	18,414,044,281	11,486,828,294	
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
16				
17	In Service:			
18	Depreciation	9,371,226,231	5,888,607,205	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,209,218		
20	Amort. Of Underground Storage Land & Land Rights	5,683,917		
21	Amort. Of Other Utility Plant	586,430,979	48,980,036	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	9,971,550,345	5,937,587,241	
23	Leased to Others			
24	Depreciation	8,635,259	8,635,259	
25	Amortization & Depletion	0	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	8,635,259	8,635,259	
27	Held for Future Use			
28	Depreciation	266	266	
29	Amortization	0	0	
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	266	266	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	71,278,644	70,704,181	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	10,051,464,514	6,016,926,947	

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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
9,057,824,265				1,439,043,116	3
3,229,164				19,589,638	4
0				0	5
0				0	6
0				0	7
9,061,053,429	0	0	0	1,458,632,754	8
0				0	9
0				0	10
363,359,714				77,550,155	11
1,157,502				0	12
9,425,570,645	0	0	0	1,536,182,909	13
3,166,426,740				868,110,827	14
6,259,143,905	0	0	0	668,072,082	15
					16
					17
3,120,337,668				362,281,358	18
8,209,218					19
5,683,917					20
31,621,474				505,829,469	21
3,165,852,277	0	0	0	868,110,827	22
					23
0					24
0					25
0	0	0	0	0	26
					27
0	0	0	0	0	28
0	0	0	0	0	29
0	0	0	0	0	30
					31
574,463	0	0	0	0	32
3,166,426,740	0	0	0	868,110,827	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, 2020
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		arrangements.		
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			
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)			
9	In Reactor (120.3)			
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)			
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)			
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)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)				
Changes During the Year				
Amortization (d)	Other Reductions (Explain in a Footnote) (e)	Balance End of Year (f)		Line No.
		N/A		1
				2
				3
				4
				5
		0		6
				7
				8
				9
		0		10
				11
				12
				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, 2020
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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	15,385,904	14,915
4	303 Miscellaneous Intangible Plant	58,706,528	18,189,501
5	TOTAL Intangible Plant	74,188,291	18,204,416
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	3,119,775	0
9	310.2 Land Rights	808,325	0
10	311 Structures and Improvements	448,151,911	5,252,917
11	312 Boiler Plant Equipment	3,271,947,515	25,984,406
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	432,225,340	30,670,638
14	315 Accessory Electric Equipment	124,866,314	7,970,580
15	316 Miscellaneous Power Plant Equipment	59,342,829	2,214,553
16	317 Asset Retirement Costs for Steam Production	124,647,902	0
17	TOTAL Steam Production Plant	4,465,109,911	72,093,094
18	Nuclear Production Plant		
19	320.1 Land	0	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	0
22	322 Reactor Plant Equipment	0	0
23	323 Turbogenerator Units	0	0
24	324 Accessory Electric Equipment	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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

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

to primary account classifications.

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	95,859	301	2
12,328	0	0	15,388,491	302	3
4,233,679	0	862	72,663,212	303	4
4,246,007	0	862	88,147,562		5
					6
					7
0	0	0	3,119,775	310.1	8
0	0	0	808,325	310.2	9
36,653	0	12,014,710	465,382,885	311	10
6,139,866	0	(14,805,910)	3,276,986,145	312	11
0	0	0	0	313	12
234,137	0	(25,579)	462,636,262	314	13
79,130	0	6,683,010	139,440,774	315	14
385,730	0	(944,606)	60,227,046	316	15
0	0	0	124,647,902	317	16
6,875,516	0	2,921,625	4,533,249,114		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2020
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
25	325 Miscellaneous Power Plant Equipment	0	0	
26	326 Asset Retirement Costs for Nuclear Production	0	0	
27	TOTAL Nuclear Production Plant	0	0	
28	Hydraulic Production Plant			
29	330.1 Land	3,321,916	0	
30	330.2 Recreational Land	112,241	0	
31	330.3 Land Rights	40,535	0	
32	331 Structures and Improvements	49,652,696	4,844,914	
33	332 Reservoirs, Dams and Waterways	174,671,631	11,191,535	
34	333 Water Wheels, Turbines and Generators	306,600,525	12,805,493	
35	334 Accessory Electric Equipment	75,206,921	1,996,581	
36	335 Miscellaneous Power Plant Equipment	23,208,833	481,694	
37	336 Roads, Railroads and Bridges	1,586,260	230,266	
38	TOTAL Hydraulic Production Plant	634,401,558	31,550,483	
39	Other Production Plant			
40	340.1 Land	3,172,614	0	
41	340.2 Land Rights	0	0	
42	340.3 Land - Wind	1,299,550	1,584,423	
43	340.4 Costs Of Rights Of Way Wind	14,676,704	25,715,492	
44	340.5 Costs Of Rights Of Way Solar	168,895	0	
45	341 Structures and Improvements	56,513,396	5,705,863	
46	341.1 Structures and Improvements Wind	38,462,795	1,779,969	
47	341.2 Structures and Improvements Solar	2,338,816	0	
48	342 Fuel Holders, Products and Accessories	5,379,949	89,846	
49	343 Prime Movers	0	0	
50	344 Generators	647,815,395	23,329,257	
51	344.1 Generators Wind	599,315,265	220,046,694	
52	344.2 Generators Solar	9,523,891	56	
53	345 Accessory Electric Equipment	56,817,465	743,497	
54	345.1 Accessory Electric Equipment Wind	35,867,169	14,526,116	
55	345.2 Accessory Electric Equipment Solar	2,663,470	0	
56	346 Miscellaneous Power Plant Equipment	9,573,833	839,689	
57	346.1 Miscellaneous Power Plant Equipment Wind	3,181,999	906,054	
58	346.2 Miscellaneous Power Plant Equipment Solar	6,397	0	
59	347.0 Other Generation Plant ARO Assets	19,190,437	52,369,486	
60	TOTAL Other Production Plant	1,505,968,040	347,636,442	
61	TOTAL Production Plant	6,605,479,509	451,280,019	
62	3. TRANSMISSION PLANT			
63	350.1 Land	80,710	0	
64	350.2 Land Rights	381,097	0	
65	352 Structures and Improvements	386,078	(63,701)	
66	353 Station Equipment	6,654,245	(272,712)	
67	354 Towers and Fixtures	1,021,385	0	
68	355 Poles and Fixtures	17,566,409	437,216	
69	356 Overhead Conductors and Devices	9,760,435	112,198	
70	357 Underground Conduit	0	0	
71	358 Underground Conductors and Devices	0	0	

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Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	December 31, 2020	
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	25	
0	0	0	0	326	26	
0	0	0	0		27	
					28	
0	0	0	3,321,916	330.1	29	
0	0	0	112,241	330.2	30	
0	0	0	40,535	330.3	31	
67,801	0	(14,427)	54,415,382	331	32	
173,202	0	(5,919)	185,684,045	332	33	
(1,371)	0	(74,678)	319,332,711	333	34	
70,552	0	171,686	77,304,636	334	35	
3,102	0	43,518	23,730,943	335	36	
0	0	0	1,816,526	336	37	
313,286	0	120,180	665,758,935		38	
					39	
0	0	0	3,172,614	340.1	40	
0	0	0	0	340.2	41	
0	0	0	2,883,973	340.3	42	
0	0	(12)	40,392,184	340.4	43	
0	0	0	168,895	340.5	44	
0	0	495,122	62,714,381	341	45	
4,812	0	(383,579)	39,854,373	341.1	46	
0	0	0	2,338,816	341.2	47	
0	0	0	5,469,795	342	48	
0	0	0	0	343	49	
378,070	0	362,756	671,129,338	344	50	
862,378	0	(1,069,212)	817,430,369	344.1	51	
0	0	0	9,523,947	344.2	52	
61,608	0	16,474	57,515,828	345	53	
0	0	389,477	50,782,762	345.1	54	
0	0	0	2,663,470	345.2	55	
316,519	0	(605,622)	9,491,381	346	56	
0	0	336,624	4,424,677	346.1	57	
0	0	0	6,397	346.2	58	
0	0	0	71,559,923	347	59	
1,623,387	0	(457,972)	1,851,523,123		60	
8,812,189	0	2,583,833	7,050,531,172		61	
					62	
0	0	(80,710)	0	350.1	63	
0	0	(381,097)	0	350.2	64	
436,374	0	113,997	0	352	65	
6,201,890	0	(179,643)	0	353	66	
1,021,385	0	0	0	354	67	
19,654,948	592	1,650,731	0	355	68	
8,416,707	(592)	(1,455,334)	0	356	69	
0	0	0	0	357	70	
0	0	0	0	358	71	

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, 2020
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
71	359 Roads and Trails	0	0	
72	TOTAL Transmission Plant	35,850,359	213,001	
73	4. DISTRIBUTION PLANT			
74	360.1 Land	21,361,755	(14,133)	
75	360.2 Land Rights	34,071,562	3,815,451	
76	360.3 Land	8,639,181	51,582	
77	360.4 Land Rights	50,954,528	2,536,089	
78	361 Structures and Improvements	102,437,041	5,648,125	
79	362 Station Equipment	1,278,563,956	102,068,697	
80	363 Storage Battery Equipment	4,730,681	64,490	
81	364 Poles, Towers and Fixtures	2,167,229,987	203,660,429	
82	365 Overhead Conductors and Devices	1,658,036,702	105,286,476	
83	366 Underground Conduit	150,588,226	10,728,443	
84	367 Underground Conductors and Devices	625,798,751	39,416,158	
85	368 Line Transformers	900,915,751	27,586,005	
86	368.1 Capacitors	0	0	
87	369 Services	768,059,138	27,101,869	
88	370 Meters	178,305,093	10,456,084	
89	370.1 AMI Meters	386,708,146	11,840,047	
90	371 Installations on Customers' Premises	29,594,512	4,012,847	
91	372 Leased Property on Customers' Premises	0	0	
92	373 Street Lighting and Signal Systems	150,910,139	30,679,724	
93	374 Asset Retirement Costs for Distribution Plant	129,033	5,261,125	
94	TOTAL Distribution Plant	8,517,034,182	590,199,508	
95	5. GENERAL PLANT			
96	389.1 Land	8,091,256	1,209,279	
97	389.2 Lands Rights	295,274	0	
98	390 Structures and Improvements	146,242,898	13,201,124	
99	391 Office Furniture and Equipment	7,852,489	167,685	
100	391.2 Computers / Computer Related Equipment	26,308,322	1,249,950	
101	392 Transportation Equipment	50,573,577	14,158,151	
102	393 Stores Equipment	19,310	0	
103	394 Tools, Shop and Garage Equipment	10,166,381	523,355	
104	395 Laboratory Equipment	744,704	0	
105	396 Power Operated Equipment	5,836,692	20,399,217	
106	397 Communication Equipment	19,424,725	1,366,541	
107	398 Miscellaneous Equipment	2,714,226	542,325	
108	SUBTOTAL	278,269,854	52,817,627	

Name of Respondent Consumers 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, 2020	
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	359	71
35,731,304	0	(332,056)	0		72
					73
	0	100,991	21,448,613	360.1	74
1	0	133	37,887,145	360.2	75
16,017	0	71,566	8,746,312	360.3	76
2	0	346,895	53,837,510	360.4	77
328,286	0	12,496	107,769,376	361	78
9,465,482	0	382,406	1,371,549,577	362	79
0	0	0	4,795,171	363	80
5,092,394	0	2,561,406	2,368,359,428	364	81
11,940,895	0	1,472,068	1,752,854,351	365	82
411,136	0	2,812,792	163,718,325	366	83
3,933,000	0	10,878,911	672,160,820	367	84
13,108,558	0	11,984,618	927,377,816	368	85
0	0	0	0	368.1	86
1,228,622	0	(8,777,092)	785,155,293	369	87
6,960,555	0	88,535	181,889,157	370	88
9,171,581	0	20,161	389,396,773	370.1	89
196,615	0	57,624	33,468,368	371	90
0	0	0	0	372	91
5,714,525	0	(5,531,773)	170,343,565	373	92
5,261,125	0	0	129,033	374	93
72,828,794	0	16,481,737	9,050,886,633		94
					95
25,590	0	(1,068,699)	8,206,246	389.1	96
0	0	0	295,274	389.2	97
1,400,625	0	(258,908)	157,784,489	390	98
54,803	0	(36,524)	7,928,847	391	99
8,050,300	0	(164,865)	19,343,107	391.2	100
1,014,675	0	319,493	64,036,546	392	101
0	0	0	19,310	393	102
145,218	0	158,893	10,703,411	394	103
43,272	0	27,674	729,106	395	104
248,895	0	137,558	26,124,572	396	105
88,232	0	269,088	20,972,122	397	106
262,756	0	(904,587)	2,089,208	398	107
11,334,366	0	(1,520,877)	318,232,238		108

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
109	399 Other Tangible Property	0	0	
110	TOTAL General Plant	278,269,854	52,817,627	
111	TOTAL (Accounts 101 and 106)	15,510,822,195	1,112,714,571	
112				
113	102 Electric Plant Purchased	0	0	
114	(Less) 102 Electric Plant Sold	0	0	
115	103 Experimental Plant Unclassified	0	0	
116	TOTAL Electric Plant in Service <i>(Total of lines 111 thru 115)</i>	15,510,822,195	1,112,714,571	

Name of Respondent Consumers 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, 2020	
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	399	109
11,334,366	0	(1,520,877)	318,232,238		110
132,952,660	0	17,213,499	16,507,797,605		111
					112
0	0	0	0	102	113
0	0	0	0		114
				103	115
132,952,660	0	17,213,499	16,507,797,605		116

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.		more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
2. For property having an original cost of \$1,000,000 or				
Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1				
2	Other Electric Property	various	various	2,308,133
3				
4				
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15				
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43				
44	TOTAL			2,308,133

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

- | | |
|--|--|
| <p>1. Report the particulars called for concerning acquisition adjustments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.</p> <p>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.</p> <p>4. For acquisition adjustments arising during the year</p> | <p>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.</p> <p>5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.</p> <p>6. Give date Commission authorized use of Account 115.</p> |
|--|--|

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	Electric - Traverse City	1,891,941				1,891,941
6						
7	Gas Plant	283,275				283,275
8	Gas - Saginaw SC	874,227				874,227
9						
10	Total	218,312,881				218,312,881
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	64,219,944	5,338,328 ⁽¹⁾			69,558,272
14	Electric - Ludington SC	135,911	17,825 ⁽²⁾			153,736
15	Electric - Saginaw SC	455,911	71,986 ⁽³⁾			527,897
16	Electric - Traverse City	338,196	126,080 ⁽⁴⁾			464,276
17						
18	Gas Plant	140,904	6,158			147,062
19	Gas - Saginaw SC	369,119	58,282			427,401
20						
21	Total	65,659,985	5,618,659			71,278,644

- (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 MPSC Order Case# 17735 (11/19/2015)
Debit to account 406 amortization of Electric Plant and Gas Acquisition Adjustment
- (4) Authorized by MPSC Order Case# 20134 (1/9/2019)
Debit to account 406 amortization of Electric Plant and Gas Acquisition Adjustment.

Name of Respondent Consumers 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, 2020
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction

Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	40,601,753		22,641,695
2	Fossil Generation Plant - Electric Total	22,211,284		69,495,576
3	Hydro Generation Plant - Electric Total	100,131,222		67,865,549
4	Other Generation Plant - Electric Total	315,424,731		266,774,348
5	Transmission Plant - Electric Total	-		-
6	Distribution Plant - Electric Total	117,528,815		713,012,343
7	General Plant - Electric Total	17,243,877		77,252,526
8				
9				
10				
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35	TOTAL	613,141,682	0	1,217,042,037

Name of Respondent Consumers 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, 2020
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CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Engineering and Supervision	188,307,745
2	Administrative and General	72,772,795
3	Pension	23,214,713
4	Allowance for Funds Used During Construction	6,250,520
5		
6		
7		
8		
9		
10		
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39	TOTAL	290,545,773

Name of Respondent Consumers 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, 2020
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

ENGINEERING AND SUPERVISION

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

PENSION

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

Most 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, 2020
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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>
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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	5,491,985,601	5,483,627,193	101	8,358,307
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	595,536,707	595,536,707		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others	276,952			276,952
6	Transportation Expenses-Clearing	6,856,077	6,856,077		
7	Other Clearing Accounts				
8	Other Accounts (Specify):				
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	602,669,736	602,392,784	0	276,952
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	94,385,935	94,385,935		
13	Cost of Removal	131,583,551	131,583,551		
14	Salvage (Credit)	(1,652,200)	(1,652,200)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	224,317,286	224,317,286	0	0
16	Other Debit or Credit Items (Described)	21,643,562	21,643,397	165	0
17	Retirement WIP	(8)	(8)	0	
18	Book Cost of Asset Retirement Costs Ret.	5,261,125	5,261,125		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	5,897,242,730	5,888,607,205	266	8,635,259

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

20	Steam Production	1,832,009,031	1,832,009,031		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	192,324,277	192,324,277		
24	Hydraulic Production-Pumped Storage	188,415,791	188,415,791		
25	Other Production	514,486,252	514,486,252		
26	Transmission				
27	Distribution	3,051,873,017	3,043,237,492	266	8,635,259
28	General	118,134,362	118,134,362		
29	TOTAL (Enter total of lines 20 thru 28)	5,897,242,730	5,888,607,205	266	8,635,259

1 Line 16, Col (c) consist primarily of (i) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (ii) deferred depreciation on electric distribution capital assets.

2 Electric Plant in Service Retirements-	
Page 211, line 111, Col (d)	132,952,660
Nondepreciable Property	(4,287,614)
Book Cost or Asset Retirement Costs Retired	(5,261,125)
Sale of Transmission Assets	(29,017,986)
Other Adjustments	0
Book Cost of Plant Retired - Line 12, Col (c)	<u>94,385,935</u>

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, 2020
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		(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	701,517		701,517
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	217,514		217,514
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
9	Misc Properties/Bay/Hampton Twp	1,909,529		1,909,529
10	Misc Properties/Oakland Twp	102,202		102,202
11	Quanicassee Land/Bay/Hampton Twp	141,181		141,161
12	GR Circuit 501/Kent/City of Grand Rapids -			
13	transferred to account 121 03/24/2020	0	937,690	937,690
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Misc Properties/Rose Twp	193,612		193,612
16	Millington Sub Site/Tuscola	148,486		148,486
17	Thetford Gen Station/Genesee/Thetford Twp -			
18	transferred to account 121 10/20/2020	111,059	65,730	176,789
19	Misc Properties/St. Clair/Casco Twp	157,385		157,385
20				
21	Land Leased to Others			
22	Parcels of Land** Midland Cogen Venture	5,343,612		5,343,612
23				
24	Other Nonutility Property			
25	MCV Related Line & Sub	1,735,498		1,735,498
26	Wholehouse Surge Suppressor	285,458		285,458
27	Service Bench Software	2,338,896	531,855	2,870,751
28	CS VAPS SharePoint	355,222		355,222
29	MS Dynamics Data Integration	524,646		524,646
30	EtQ Quality Management	180,832		180,832
31	BW-018 C&I VAPS Sales Report	166,404		166,404
32	ASP Digital Enhancements	123,083	251,923	375,006
33	Go ASP - Record Customer Consent	183,047	4,356	187,403
34	ASP Dunning Level and Outbound Call	0	114,023	114,023
35				
36	Minor Items Previously Devoted to Public Service	3,167,101	(3,276)	3,163,825
37	Minor Items Other Nonutility Property	321,625	(133,560)	188,065
	TOTAL	20,620,813	1,768,741	22,389,554

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	2,616,867
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	1,077,385
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	3,213
6	and Closings	
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	1,080,598
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(3,213)
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(3,213)
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	3,694,252

Name of Respondent Consumers 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, 2020	
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		54,340	0
4	CMS Stock Adjustment		716,278	0
5	CMSG MI Power - Gas Pipeline Lease		5,384,969	671,560
6				
7	Total Account 123 (Excluding 123.1)		6,155,587	671,560
8				
9	Account 124			
10	Contracts Receivable		184,263	0
11	Deferred Bonus		3,350,437	800,931
12	DC SERP		7,726,483	3,099,768
13	DSSP		2,735,543	665,564
14	Miscellaneous		28,750	0
15				
16	Total Account 124		14,025,476	4,566,263
17				
18				
19	Account 136		0	3,550,910,313
20	Other Temporary Cash Investments		0	3,550,910,313
21				
22	Total 136			
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, 2020
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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)

listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of

authorization, and case or docket number.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
						1
54,340	0		0	20,085	0	2
716,278	0		0	0	(41,648)	3
756,093	0		5,300,436	681,489	0	4
						5
1,526,711	-		5,300,436	701,574	(41,648)	6
						7
						8
6,000	0		178,263	0	0	9
338,989	0		3,812,379	0	0	10
117,711	0		10,708,540	0	0	11
209,814	0		3,191,293	0	0	12
0	0		28,750	0	0	13
						14
672,514	0		17,919,225	0	0	15
						16
						17
						18
3,550,910,313	0		0	146,406	0	19
						20
3,550,910,313	0		0	146,406	0	21
						22
						23
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						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, 2020
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> .		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.		
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		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		7,791,000
3	Equity in Undistributed Earnings			(6,414,500)
4				
5	Subtotal			1,376,500
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			195,414
10				
11	Subtotal			276,415
12				
13	CONSUMERS CAMPUS HOLDINGS LLC			
14	Investment in Common Stock	04/23/01		147,670
15	Equity in Undistributed Earnings			(42,476)
16				
17	Subtotal			105,194
18				
19	CONSUMERS 2014 SECURITIZATION FUNDING			
20	Investment in Common Stock	07/22/14		1,890,000
21				
22	Subtotal			1,890,000
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1	\$9,909,671	TOTAL	3,648,109

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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.		securities disposed of during the year.		
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.		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).		
6. Report in column (f) interest and dividend revenues from investments, including such revenues from		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.
		11,621,000		1
		(7,435,390)		2
(1,020,890)				3
				4
(1,020,890)		4,185,610		5
				6
		81,001		7
(799)		194,615		8
				9
				10
(799)		275,616		11
				12
		147,670		13
		(42,476)		14
				15
		105,194		16
				17
				18
				19
		1,890,000		20
				21
		1,890,000		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
(1,021,689)		6,456,420		36

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 02/10/20	Year of Report December 31, 2020
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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)	374,662,968	389,120,674
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	66,188,105	47,515,117
4	TOTAL	440,851,831	436,636,549
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	19,939,316	29,445,767
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	420,912,515	407,190,782
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	19,926,139	13,177	-	-	19,939,316
2						
3	Provision for uncollectibles	9,499,701	6,750			9,506,451
4	Provision for People Care					0
5	People Care- Credit to customer					0
6						
7	Balance end of year	29,425,840	19,927	-	-	29,445,767
8						
9						
10	Note: \$23,967,449 of Residential, Commercial and Industrial uncollectible accounts were					
11	charged to expense (Account 904) and credited to accounts receivable during the year.					
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, 2020
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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

* 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	953	11,458	12,411	0	-
9	CMS Electric & Gas LLC	0	10	10	0	0
10	CMS Energy Corporation	749,625	9,983,305	4,605,989	6,126,941	8,126
11	CMS Energy Resource Management Company	18,590	280,529	280,966	18,153	626
12	CMS Engineering Company	441	1,076	1,517	0	2
13	CMS Enterprises Company	727,847	8,661,094	7,652,924	1,736,017	8,616
14	CMS Gas Transmission Company	4,475	52,908	54,492	2,891	110
15	CMS Generation Filer City Operating LLC	29,544	3,071,280	2,529,253	571,571	1,939
16	CMS Generation Michigan Power LLC	99,893	1,061,884	1,071,475	90,302	-
17	CMS Generation Operating Company II, Inc.	36,405	2,773,628	2,288,305	521,728	1,955
18	CMS Generation Operating LLC	123,820	6,045,494	5,406,341	762,973	6,553
19	CMS International Ventures LLC	151	12,473	12,340	284	24
20	CMS Land Company	12,791	86,016	92,135	6,672	188
21	Consumers Funding LLC	0	-	-	-	-
22	Consumers Receivables Funding II LLC	766,124	3,216,678,795	3,216,429,830	1,015,089	-
23	Consumers 2014 Securitization LLC	57,806	(8,355)	0	49,451	-
24	Craven County Wood Energy	0	11,803	11,803	-	-
25	Dearborn Generation Operating LLC	72,510	5,983,833	4,713,086	1,343,257	1,999
26	Dearborn Industrial Generation LLC	0	0	0	-	-
27	EnerBank USA	326,007	6,502,901	6,244,412	584,496	-
28	ES Services Company	213,875	1,229,905	1,327,405	116,375	2,789
29	Genesee Power Station LP	3,073	46,261	42,153	7,181	-
32	Grayling Generating Station LP	118	4,200	3,979	339	-
33	HYDRA-CO Enterprises, Inc.	11,241	347,699	311,282	47,658	234
34	Minnigan Holdings	0	90	90	0	-
35	New Bern Energy Recovery, Inc.	633	7,992	7,981	644	17
36	T.E.S Filer City Station LP	37,672	89,258	79,460	47,470	-
37						
38	TOTAL ACCOUNT 146	3,293,594	3,262,935,537	3,253,179,639	13,049,492	33,178
39						
40	Column C may reflect activity in the accounts					
41	which includes estimates.					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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)	63,365,800	66,604,655	
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)	97,865,061	102,477,105	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	22,990,659	29,799,791	
8	Transmission Plant (Estimated)	3,382,510	3,955,301	
9	Distribution Plant (Estimated)	9,210,474	11,979,783	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	133,448,704	148,211,980	
12	Merchandise (Account 155)	1,275,245	1,105,194	
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)	198,089,749	215,921,829	

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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, 2020	Year of Report December 31, 2020
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

- | | |
|---|---|
| <p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from</p> | <p>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.</p> |
|---|---|

Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	63,365,800	1,366,597	59,133,438
2	Received during year	264,113,227	5,275,241	166,506,237
3	TOTAL	327,479,027	6,641,838	225,639,675
4	Used during year (specify department)			
5	Electric Dept Gen Plants	252,021,515	4,855,383	153,752,929
6	Inventory Adjustments	71,629	(13,984)	
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	8,781,228	238,015	8,781,228
16	TOTAL DISPOSED OF	260,874,372	5,079,414	162,534,157
17	BALANCE END OF YEAR	66,604,655	1,562,424	63,105,518

Name of Respondent Consumers 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, 2020
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)

Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		Line No.
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	
166,609	277,025	113,600	3,955,337	0	0	1
43,637,949	95,259,896	42,119	2,347,094	0	0	2
43,804,558	95,536,921	155,719	6,302,431	0	0	3
						4
43,626,853	95,093,078	59,816	3,175,508			5
	71,629	(3)		0	0	6
						7
						8
						9
						10
						11
						12
						13
						14
		0	0	0	0	15
43,626,853	95,164,707	59,813	3,175,508	0	0	16
177,705	372,214	95,906	3,126,923	0	0	17

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2020	
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		2021	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	5,826,444	18,957,118	152,321	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)	1,221	0	0	
5	Returned by EPA				
6-8	Purchases/Transfers:	3,805,721	10,222,144		
9					
10				0	
11					0
12					
13					
14					
15	Total	3,805,721	10,222,144	0	0
16-18	Relinquished During Year: Charges to Acct. 509	145,611	0		
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		4,282,430	13,362,332	0	
24					
25					
26					
27					
28	Total	4,282,430	13,362,332	0	0
29	Balance - End of Year	5,205,345	15,816,930	152,321	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)	0	37		
34	Gains	0	37		
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	1,376		1,376	
37	Add: Withheld by EPA		0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	1,376			
40	Balance - End of Year	0		1,376	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)			0	
45	Gains			0	
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, 2020
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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.

2022		2023		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
143,053	0	136,846	0	2,487,548		8,746,212	18,957,118	1
0		0		139,931		141,152		2-4
						3,805,721	10,222,144	5
								6-8
								9
0	0	0		0		0	0	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,805,721	10,222,144	15
						145,611	0	16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				4,282,430	13,362,332	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	4,282,430	13,362,332	28
143,053	0	136,846	0	2,627,479	0	8,265,044	15,816,930	29
								30-32
						0	37	33
						0	37	34
								35
1,376		1,376		67,424		72,928		36
0		0		2,752		2,752		37
						0		38
0		0		1,376		2,752		39
1,376		1,376		68,800		72,928		40
								41-43
						0		44
						0		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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
228	1	b	Includes: Renewable Energy Credits of 5,087,756 and 158,877 for the PA295 and Green Generation Programs, respectively.
228	1	c	Includes: \$14,932,341 and \$4,010,489 for the PA295 and Green Generation Programs, respectively.
228	6-8	b	Includes: Renewable Energy Credits of 3,734,440 and 71,281 for the PA295 and Green Generation Programs, respectively.
228	6-8	c	Includes: \$7,882,205 and \$2,339,939 for the PA295 and Green Generation Programs, respectively.
228	23	b	Includes: Renewable Energy Credits of 4,204,435 and 77,995 for the PA295 and Green Generation Programs, respectively.
229	23	c	Includes: \$11,272,480 and \$2,089,852 for the PA295 and Green Generation Programs, respectively.
228	29	b	Includes: SO2 and NOx Allowances of 428,856 and 6,565, respectively.
228	29	d	Includes: SO2 and NOx Allowances of 131,847 and 20,474, respectively.
229	29	f	Includes: SO2 and NOx Allowances of 122,579 and 20,474, respectively.
229	29	h	Includes: SO2 and NOx Allowances of 122,579 and 14,267, respectively.
229	29	j	Includes: SO2 and NOx Allowances of 2,598,949 and 28,530, respectively.

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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) 02/13/19	Year of Report December 31, 2020
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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	350,300,000
2	Fiscal Year Real and Personal Property Taxes - Electric	94,228,890
3	Fiscal Year Real and Personal Property Taxes - Gas	60,705,623
4	Fiscal Year Real and Personal Property Taxes - Nonutility	147,463
5	Underrecovery Principal and Interest	1,593,188
6	Accrued Value Services	213,600
7	Gas Interstate Imbalance	805,339
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	507,994,103

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 01/00/00	Year of Report December 31, 2020
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EXTRAORDINARY PROPERTY LOSS (Account 182.1)

Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	N/A					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)
1		
2	Deep Water Intake (316B Study)	0
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
TOTAL		0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
612,532			612,532	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	612,532	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) 02/13/19	Year of Report December 31, 2020
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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)	12,148,040	253/925	22,491,549	119,929,809
2	SFAS 109 Regulatory Asset (2)	185,939,592	various	368,528,321	148,673,069
3	FAS 143-ARO Asset (3)	29,575,140	108/254	4,155,725	216,470,345
4	Gas Storage Field Inventory Loss (4)	-	823	852,415	2,080,473
5	ASC 715 Retirement Benefits (5)	349,797,852	various	248,387,922	1,231,789,071
6	Energy Waste Reduction Program(6)	57,928,671	various	44,320,607	90,460,285
7	Securitized Regulatory Asset (7)	153,323	407	26,575,323	220,123,062
8	EV Program (8)	2,896,480	908	183,456	3,630,300
9	Deferred Capital Regulatory Assets (9)	7,876,850	various	3,840,554	6,456,406
10	Demand Response (10)	10,145,689	various	942,986	10,474,894
11	Uncollectible Accounts Deferral (11)	10,006,887	904	6,347,170	3,659,717
12	Financial Compensation Mechanism, PPA (12)	1,258,497		-	1,258,497
13	Residual Electric (13)	401,279	242	304,291	96,988
14	Gas Interim Rate Refund	46,740	142/496	46,740	-
15					
16					
17					
18					
19	(1) U-10755				
20	(2) U-9097 & U-10083				
21	(3) U-16191				
22	(4) U-14547 & U-18424				
23	(5) U-14347 & 14547				
24	(6) U-15805,U-18025,U-20365,U-20702,U-20028,U-18261				
25	(7) U-17473 (15 years, ending 2029)				
26	(8) U-20134 (5 years ends 2024)				
27	(9) U-20134, U-20697				
28	(10) U-20134,U-20766,U-20650				
29	(11) U-20757				
30	(12) U-20697				
31	(13) U-20275				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	668,175,040		726,977,059	2,055,102,916

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 02/13/19		Year of Report December 31, 2020	
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	251,990	85,820	various	170,750	167,060	
2	Fuel Oil - Campbell 3	707,600	9,265,665	501/143	9,562,862	410,403	
3	Sale of Land & Right of Way	445,800	1,194,358	various	1,427,670	212,488	
4	ASP Acquisition Cost (1)	5,593,250	1,754,866	various	4,240,750	3,107,366	
5	Electric Operating Equipment - Lease	2,288,806	936,965	142/415	1,151,424	2,074,347	
6	Insurance Claim	3,888,803	-	various	3,888,803	-	
7	Karn Securitization	-	135,519	-	-	135,519	
8	Pole Rental	-	2,200,468	589/232	2,200,468	-	
9							
10	(1) Amort. Period - 3 years						
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	13,176,249	15,573,661		22,642,727	6,107,183	

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) December 31, 2020	Year of Report December 31, 2020
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	37,675,177	93,436,959	8,473,371
3	Net Regulatory Assets/Liabilities	12,830,437	14,820,836	23,683,519
4	Reserves and Accruals	31,414,455	7,797,286	10,349,757
5	Regulatory Tax Assets/Liabilities - ASC 740	1,141,122,259	11,145,451	6,543,389
6	Tax Loss and Credit Carryforwards	14,008,540	3,568,392	15,021,121
7	Other	3,068,900	16,927,920	18,414,884
8	TOTAL Electric (Enter total of lines 2 thru 7)	1,240,119,768	147,696,844	82,486,041
9	Gas			
10	Employee Benefits	12,108,777	57,340,674	16,942,950
11	Net Regulatory Assets/Liabilities	61,921,999	13,268,069	12,927,270
12	Reserves and Accruals	14,086,269	6,782,562	8,379,065
13	Regulatory Tax Assets/Liabilities - ASC 740	556,232,228	29,109,140	47,364,422
14	Tax Loss and Credit Carryforwards	1,824,033	570,662	2,656,668
15	Other	6,013,258	9,225,128	10,696,721
16	TOTAL Gas (Enter total of lines 10 thru 15)	652,186,564	116,296,235	98,967,096
17				
18	Other (Nonutility)	40,609,601		
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	1,932,915,933	263,993,079	181,453,137
21				
22	Classification of Total:			
23	Federal Income Tax	1,909,691,376	259,737,440	180,028,609
24	State Income Tax	21,472,657	4,231,821	1,290,016
25	Local Income Tax	1,751,900	23,818	134,512

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

4. In the space provided below, identify by amount

Changes During Year		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
				283	65,566,902	18,278,491	2
						21,693,120	3
						33,966,926	4
		254	219,581,997	254	16,950,483	933,888,683	5
						25,461,269	6
						4,555,864	7
0	0		219,581,997		82,517,385	1,037,844,353	8
							9
				283	37,303,608	9,014,661	10
						61,581,200	11
						15,682,772	12
		254	76,557,915	254	45,495,167	543,424,762	13
						3,910,039	14
						7,484,851	15
0	0		76,557,915		82,798,775	641,098,285	16
							17
8,786,756	7,168,525	219	579,790	219	3,293,346	41,704,926	18
							19
8,786,756	7,168,525		296,719,702		168,609,506	1,720,647,564	20
							22
8,624,263	7,123,617		292,033,475		164,156,699	1,700,605,123	23
158,086	43,594		4,552,573		4,350,915	18,214,702	24
4,407	1,314		133,654		101,892	1,827,739	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, 2020
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DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)

- | | |
|---|--|
| <p>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.</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</p> | <p>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 187, Deferred Losses From Sale of Utility Plant.)</p> |
|---|--|

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1	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) December 31, 2020	Year of Report December 31, 2020
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DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)

Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
0	0	0	0	TOTAL

Name of Respondent		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, 2020
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	Long-term Debt Contracts			
2				
3	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
4	Cost of reacquisitions and reissuance	7-31-20	35,000,000	(1,629,219)
5				
6				
7	First Mortgage Bonds			
8	Refunded by 5.8% due 2035			
9	LT Debt related parties	1-24-05	180,000,000	(18,938)
10	LT Debt related parties	2-6-06	128,866,000	(6,114,338)
11	Refunded by 3.77% due 2020			
12	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)
13	Refunded by 4.97% due 2040			
14	6.5% Senior IQ notes due 2028	10-15-10	50,000,000	(6,217,379)
15	Refunded by 2.85% due 2022			
16	5.38% FMB due 2013	5-1-12	375,000,000	(18,021,342)
17	Refunded by 3.19% due 2024			
18	Term Loan Facility due 2013	12-17-12	51,500,000	(1,575)
19	Refunded by 3.39% due 2027			
20	Term Loan Facility due 2013	12-17-12	35,500,000	(1,086)
21	Refunded by 4.31% due 2042			
22	Term Loan Facility due 2013	12-17-12	263,000,000	(8,044)
23				
24				

Name of Respondent Consumers 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, 2020
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
				3
1,593,228	105262	106,285	1,592,205	4
				5
				6
				7
				8
9,848		638	9,210	9
3,246,162		206,093	3,040,069	10
				11
890,851		890,851	0	12
				13
4,305,843		206,681	4,099,162	14
				15
4,355,158		4,355,158	-	16
				17
652		130	522	18
				19
576		72	504	20
				21
6,150		267	5,883	22
				23
14,408,468	105,262	5,766,175	8,747,555	24

Name of Respondent Consumers 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, 2020
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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 3.95% due 2043			
2	6.0% FMB due 2014 5.0% FMB due 2015	5-13-13	425,000,000	(28,261,988)
3	Refunded by 3.18% due 2032			
4	6-7/8% Senior Notes due 2018	9-28-17	40,000,000	(733,936)
5	Refunded by 3.52% due 2037			
6	6-7/8% Senior Notes due 2018	9-28-17	125,000,000	(3,058,066)
7	Refunded by 3.86% due 2052			
8	6-7/8% Senior Notes due 2018	9-28-17	20,000,000	(856,258)
9	Refunded by 4.05% due 2048			
10	5.65% FMBs due 2018	5-14-18	550,000,000	(2,693,889)
11	Refunded by 3.80% due 2028			
12	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11-13-18	300,000,000	(2,635,441)
13	Refunded by 4.35% due 2049			
14	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11-13-18	550,000,000	(14,981,143)
15	Refunded by 3.75% due 2050			
16	5.65% FMBs due 2020	5-28-19	300,000,000	(9,022,569)
17	Refunded by 3.50% due 2051			
18	3.775% FMB due 2020 & 2.85% FMBs due 2022	3-26-20	314,650,146	(13,148,418)
19	Refunded by 2.50% due 2060			
20	2.85% FMBs due 2022 & 5.30% FMBs due 2022	5-13-20	410,349,854	(34,152,825)
21	Letter of Credit Facilities			
22	Replacement secured revolving credit facility set to expire in 2023			
23	Secured revolving credit facility set to expire in 2021	6-5-18	-	(1,375,998)
24				
25				
26				
27				
28				
29				
30				
31				
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, 2020
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

4. Show loss amounts in red or by enclosure in parentheses. Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.
5. Explain any debits and credits other than amortization debited to Account 428.1.

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
22,060,052		942,066	21,117,986	2
				3
620,399	0	48,659	571,740	4
				5
2,702,772	0	152,269	2,550,503	6
				7
799,310	0	24,406	774,904	8
				9
2,544,643	0	89,548	2,455,095	10
				11
2,349,451	0	263,490	2,085,961	12
				13
14,446,584	0	492,497	13,954,087	14
				15
8,827,486	0	292,623	8,534,863	16
				17
0	10,808,708	(2,171,582)	12,960,290	18
				19
0	32,804,289	(901,910)	33,706,199	20
				21
				22
1,645,424	0	481,588	1,163,836	23
				24
				25
				26
				27
				28
				29
				30
				31
				32
70,404,589	43,718,259	5,479,829	108,643,019	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, 2020	Year of Report December 31, 2020
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (I.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock			
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) December 31, 2020	Year of Report December 31, 2020
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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					Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
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	
						12	
						13	
						14	
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						35	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 & 205, 203 & 206, 207, 212)**

- | | |
|---|---|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> | <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|---|---|

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
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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) 02/13/20	Year of Report December 31, 2020
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OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)

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.

(a) *Donations Received from Stockholders* (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (account 209)-State amount and give brief explanation 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.

(c) *Gain on Resale or Cancellation of Recquired Capital Stock* (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (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.

Line No.	Item (a)	Amount (b)
1	Account 208	
2	Donations Received from Stockholders:	
3	Cash Infusions-CMS Energy-Prior to 2020	5,168,198,250
4	CMS Engineering Stock-Prior to 2020	81,351
5	Return of Capital-CMS Energy-Prior to 2020	(177,437,762)
6	Cash Infusion-CMS Energy-February 2020	350,000,000
7	Cash Infusion-CMS Energy-June 2020	300,000,000
8	Subtotal - 208	5,640,841,839
9		
10	Account 209 - None	
11	Account 210	
12	Account 210	
13	Gain on Recquired Capital Stock-Prior to 2020	20,440,268
14	Account 211	
15	Account 211	
16	Paid-in-Capital - Prior to 2020	293,744
17		
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35	TOTAL	5,661,575,851

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, 2020
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
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5		
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12		
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14		
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16		
17	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	23,596,832
2	Preferred Stock	121,741
3		
4		
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17		
18	TOTAL	23,718,573

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(Next page is 255)

Name of Respondent Consumers 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, 2020
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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 (a)	Account 131 Cash (b)	Account 181 Unamortized Debt Expense (c)	Account 221 Bonds (d)
<u>First Mortgage Bonds issued in 2020</u>			
0.35% FMB due 2023-\$300m	300,000,000	1,013,814	(300,000,000)
3.5% FMB due 8/1/51 - \$575m	575,000,000	6,292,704	(575,000,000)
2.5% FMB due 5/1/60-\$525m	525,000,000	5,499,147	(525,000,000)
Fltg Rt FMB due 5/20/70-\$134.349m	134,349,000	1,625,604	(134,349,000)
Fltg Rt FMB due 2070-\$126.497m	126,497,000	1,734,013	(126,497,000)
<u>First Mortgage Bonds paid down in 2020</u>			
3.77% FMB due 10/15/20-\$100m	(100,000,000)	-	100,000,000
5.3% FMB due 9/1/22-\$250m	(250,000,000)	-	250,000,000
2.85% FMB due 5/15/22-\$375m	(375,000,000)	-	375,000,000
TOTAL	935,846,000	16,165,281	(935,846,000)

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, 2020
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**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 (e)	Account 225 Unamortized Premium (f)	Account 226 Unamortized Discount (g)	Account 237 Interest Accrued (h)	Account 189 Unamortized Loss on Reacquired Debt (i)	
		102,000	(49,583)	-	
		2,265,500	(8,385,417)	13,148,418	
		4,467,750	(2,187,500)	34,098,963	
		-	-	-	
		-	-	-	
-	-	6,835,250	(10,622,500)	47,247,381	

Name of Respondent Consumers 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, 2020
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	ACCOUNT 221		
2	3.77%, Due 2020	100,000,000	11,311,969
3			
4	2.85%, Due 2022	375,000,000	21,002,148
5			33,750 D
6	5.30%, Due 2022	250,000,000	964,543
7			
8	.350% FMBs Due 2023, Docket No. ES20-42-000, 7/28/2020	300,000,000	1,226,814
9			102,000 D
10	3.375%, Due 2023	325,000,000	2,483,839
11			165,750 D
12	3.125%, Due 2024	250,000,000	1,937,968
13			255,000 D
14	3.19%, Due 2024	51,500,000	273,872
15			
16	3.68% Due 2027	100,000,000	158,895
17			
18	3.39%, Due 2027	35,500,000	190,393
19			
20	3.80% Due 2028	300,000,000	4,721,831
21			744,000 D
22	3.18%, Due 2032	40,000,000	860,702
23			
24	3.18%, Due 2032	60,000,000	189,949
25			
26	5.80%, Due 2035	175,000,000	7,900,851
27			337,750 D
28	3.52%, Due 2037	125,000,000	3,586,257
29			
30			
31			
32	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, 2020
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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
10/15/2010	10/15/2020	10/15/2010	10/15/2020	0	1,110,056	2
						3
05/01/2012	05/15/2022	05/01/2012	05/15/2022	0	7,807,812	4
						5
09/01/2010	09/01/2022	09/01/2010	09/01/2022	0	5,484,028	6
						7
12/14/2020	06/01/2023	12/14/2020	06/01/2023	300,000,000	49,583	8
						9
08/05/2013	08/15/2023	08/05/2013	08/15/2023	325,000,000	10,968,750	10
						11
08/18/2014	08/31/2024	08/18/2014	08/31/2024	250,000,000	7,812,500	12
						13
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	14
						15
10/01/2018	10/01/2027	10/01/2018	10/01/2027	100,000,000	3,680,000	16
						17
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	18
						19
10/29/2018	11/15/2028	10/29/2018	11/15/2028	300,000,000	11,400,000	20
						21
09/28/2017	09/28/2032	09/28/2017	09/28/2032	40,000,000	1,272,000	22
						23
11/15/2017	11/15/2032	11/15/2017	11/15/2032	60,000,000	1,908,000	24
						25
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	26
						27
09/28/2017	09/28/2037	09/28/2017	09/28/2037	125,000,000	4,400,000	28
						29
						30
						31
						32

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

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

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)		
1			
2	3.52%, Due 2037	210,000,000	886,430
3	4.01%, Due 2038	215,000,000	748,653
4	6.17%, Due 2040	50,000,000	484,846
5	4.97%, Due 2040	50,000,000	6,486,963
6	4.31%, Due 2042	263,000,000	1,377,354
7	3.95%, Due 2043	425,000,000	32,656,168
8			667,250 D
9	4.10%, Due 2045	250,000,000	2,488,287
10			217,500 D
11	3.25%, Due 2046	450,000,000	4,733,711
12			3,501,000 D
13	3.95%, Due 2047	350,000,000	3,731,840
14			1,463,000 D
15	4.05%, Due 2048	550,000,000	8,612,994
16			5,659,500 D
17	4.35% Due 2049	550,000,000	20,467,004
18			2,101,000 D
19	3.75%, Due 2050	300,000,000	12,280,054
20			3,498,000 D
21	3.10%, Due 2050	550,000,000	5,339,955
22			3,899,500 D
23	3.50% FMBs Due 2051, Docket No. ES19-47-000, 8/30/2019	575,000,000	19,441,122
24			2,265,500 D
25	3.86%, Due 2052	20,000,000	1,004,152
26	3.86%, Due 2052	30,000,000	221,608
27	4.28%, Due 2057	185,000,000	1,249,142
28	2.50% FMBs Due 2060, Docket No. ES19-47-000, 8/30/2019	525,000,000	39,651,972
29			4,467,750 D
30	4.35%, Due 2064	250,000,000	2,500,468
31			2,157,500 D
32	Variable, Due 2069	75,649,000	1,508,036
33			
34	Variable Rate FMB Due 2070, Docket No. ES19-47-000, 8/30/2019	134,349,000	1,734,013
35			
36	Variable Rate FMB Due 2070, Docket No. ES20-42-000, 7/28/2020	126,497,000	1,634,736
37			
38	Subtotal Account 221 - First Mortgage Bonds	8,621,495,000	257,585,289
39			
40			
41			
42	Total		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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-Discout 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.
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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
11/15/2017	11/15/2037	11/15/2017	11/15/2037	210,000,000	7,392,000	2
10/01/2018	10/01/2038	10/01/2018	10/01/2038	215,000,000	8,621,500	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
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	6
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	16,787,500	7
						8
11/06/2015	11/15/2045	11/06/2015	11/15/2045	250,000,000	10,250,000	9
						10
08/10/2016	08/15/2046	08/10/2016	08/15/2046	450,000,000	14,625,000	11
						12
02/22/2017	07/15/2047	02/22/2017	07/15/2047	350,000,000	13,825,000	13
						14
05/01/2018	05/15/2048	05/01/2018	05/15/2048	550,000,000	22,275,000	15
						16
10/29/2018	04/15/2049	10/29/2018	04/15/2049	550,000,000	23,925,000	17
						18
05/28/2019	02/15/2050	05/28/2019	02/15/2050	300,000,000	11,250,000	19
						20
09/03/2019	08/15/2050	09/03/2019	08/15/2050	550,000,000	17,050,000	21
						22
03/26/2020	08/01/2051	03/26/2020	08/01/2051	575,000,000	15,373,264	23
						24
09/28/2017	09/28/2052	09/28/2017	09/28/2052	20,000,000	772,000	25
11/15/2017	11/15/2052	11/15/2017	11/15/2052	30,000,000	1,158,000	26
10/01/2018	10/01/2057	10/01/2018	10/01/2057	185,000,000	7,918,000	27
05/13/2020	05/01/2060	05/13/2020	05/01/2060	525,000,000	8,312,500	28
						29
08/18/2014	08/31/2064	08/18/2014	08/31/2064	250,000,000	10,875,000	30
						31
09/19/2019	09/15/2069	09/19/2019	09/15/2069	75,649,000	315,177	32
						33
05/20/2020	05/20/2070	05/20/2020	05/20/2070	134,349,000	26,310	34
						35
10/07/2020	10/07/2070	10/07/2020	10/07/2070	126,497,000	-	36
						37
				7,896,495,000	276,545,580	38
						39
						40
						41
						42

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

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

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	ACCOUNT 222		
2	Michigan Strategic Fund Series 2005 - \$35m Repurchasad	(35,000,000)	-
3			
4	Subtotal Account 222 - Reacquired Bonds	(35,000,000)	-
5			
6	ACCOUNT 223		
7	Note Payable - Consumers 2014 Securitization Funding - LLC # 2	139,000,000	2,780 D
8			7,716,198
9	Note Payable - Consumers 2014 Securitization Funding - LLC # 3	114,500,000	3,435 D
10			7,716,199
11	Subtotal Account 223 - Advances from Associated Companies	253,500,000	15,438,612
12			
13	Account 224		
14	Other Long-Term Debt		
15	Variable Rate Limited Obligation Refunding Revenue Bonds:		
16			
17			
18	Michigan Strategic Fund Series 2005	35,000,000	2,519,133
19			
20	Michigan Strategic Fund Series 2019	75,000,000	1,113,487
21			
22			
23	Other Facilities		
24	\$850M Revolving Facility-Docket No. ES20-42-000, 7/28/2020	-	2,407,938
25	\$250M Revolving Facility-Docket No. ES20-42-000, 7/28/2020	-	19,560
26	\$300M Term Loan expiring in 1/25/21, Docket No. EES19-47-000, 08/30/2019	300,000,000	23,250
27			
28	Subtotal Account 224 - Other Long-Term Debt	410,000,000	6,083,368
29			
30	Total	9,249,995,000	279,107,269

Name of Respondent Consumers 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, 2020
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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-Discout 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
08/03/2012	04/01/2035	08/03/2012	04/01/2035	(35,000,000)	-	2
						3
						4
						5
						6
07/22/2014	11/01/2025	07/22/2014	11/01/2024	73,896,224	3,695,715	7
						8
07/22/2014	05/01/2029	07/22/2014	05/01/2028	114,500,000	4,002,207	11
						12
				188,396,224	7,697,922	13
						14
						15
						16
						17
08/03/2012	04/01/2035	08/03/2012	04/01/2035	35,000,000	250,885	18
						19
10/01/2019	10/01/2049	10/01/2019	10/01/2049	75,000,000	1,350,000	20
						21
						22
						23
12/28/2018	06/05/2023	12/28/2018	06/05/2023	-	645,429	24
12/28/2018	11/19/2021	12/28/2018	11/19/2021	-	190,788	25
01/17/2020	01/25/2021	01/17/2020	01/25/2021	-	2,574,619	26
						27
				110,000,000	5,011,721	28
						29
				8,159,891,224	289,255,223	30

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FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)																																	
			<p>RESPONSE TO INSTRUCTION 9 When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 12 NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table border="0"> <tr> <td>Balance, Beginning of Year</td> <td align="right">\$</td> <td align="right">215,255,756</td> </tr> <tr> <td>Additions During the Year:</td> <td></td> <td align="right">-</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> <td></td> </tr> <tr> <td> Note payable-Consumers 2014 Securitization Funding-LLC</td> <td></td> <td align="right">(26,859,532)</td> </tr> <tr> <td>Balance, End of Year</td> <td align="right">\$</td> <td align="right"><u>188,396,224</u></td> </tr> </table> <p>NET CHANGES TO ACCOUNT 224, OTHER LONG-TERM DEBT</p> <table border="0"> <tr> <td>Balance, Beginning of Year</td> <td align="right">\$</td> <td align="right">110,000,000</td> </tr> <tr> <td>Additions During the Year:</td> <td></td> <td></td> </tr> <tr> <td> \$300M Term Loan expiring in 1/25/21</td> <td></td> <td align="right">300,000,000</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> <td align="right">(300,000,000)</td> </tr> <tr> <td>Activities under Revolvers (net):</td> <td></td> <td align="right">-</td> </tr> <tr> <td>Balance, End of Year</td> <td align="right">\$</td> <td align="right"><u>110,000,000</u></td> </tr> </table> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt and interest on escrow accounts with associated companies. The difference between column (i) and the amount in Account 430 of \$98,432 is due to short-term interest related to a promissory note between CMS Energy and Consumers Energy of \$61,980, as well as interest expense on escrow accounts related to power purchase agreements with associated companies of \$36,452.</p> <p>RESPONSE TO INSTRUCTION 16 On June 3, 2020, Consumers filed an application pursuant to section 204 of the Federal Power Act requesting authorization to issue short-term debt securities not to exceed \$1.50 billion outstanding at any one time and up to \$3.475 billion in long-term debt securities. Consumers states that for debt securities issued at a fixed rate, the rate will not exceed 6.50 percent; and debt securities issued at a variable rate, the rate will not exceed the 1-week, 1-month, 2-month, 3-month, 6-month or 12-month London Interbank Offered Rate percent, the Secured Overnight Financing Rate, the Federal Funds Rate, or the Securities Industry Financial Markets Association Swap Index.</p>	Balance, Beginning of Year	\$	215,255,756	Additions During the Year:		-	Retirements During the Year:			Note payable-Consumers 2014 Securitization Funding-LLC		(26,859,532)	Balance, End of Year	\$	<u>188,396,224</u>	Balance, Beginning of Year	\$	110,000,000	Additions During the Year:			\$300M Term Loan expiring in 1/25/21		300,000,000	Retirements During the Year:		(300,000,000)	Activities under Revolvers (net):		-	Balance, End of Year	\$	<u>110,000,000</u>
Balance, Beginning of Year	\$	215,255,756																																		
Additions During the Year:		-																																		
Retirements During the Year:																																				
Note payable-Consumers 2014 Securitization Funding-LLC		(26,859,532)																																		
Balance, End of Year	\$	<u>188,396,224</u>																																		
Balance, Beginning of Year	\$	110,000,000																																		
Additions During the Year:																																				
\$300M Term Loan expiring in 1/25/21		300,000,000																																		
Retirements During the Year:		(300,000,000)																																		
Activities under Revolvers (net):		-																																		
Balance, End of Year	\$	<u>110,000,000</u>																																		

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(Next page is 260A)

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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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL					0

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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

**See definition on page 226B*

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	CMS Energy Corporation	-	749,150,000	1,055,650,000	306,500,000	61,979
4	Consumers 2014 Securitization LLC	26,240,105	25,851,384	26,859,532	27,248,253	7,697,922
5					-	-
6						
7	TOTAL ACCOUNT 233	26,240,105	775,001,384	1,082,509,532	333,748,253	7,759,901
8						
9	ACCOUNT 234					
10	Accounts Payable to Associated Companies					
11	CMS Energy Corporation	6,296,451	737,708,272	731,425,643	13,822	
12	CMS Enterprises Company	3,871	13,228	9,357		
13	CMS Energy Resource Management	-	-	-		
14	CMS Generation Michigan Power	-	-	-		
15	Consumers Funding LLC	-	-	-		
16	Consumers Campus Holdings LLC	105,195	-	-	105,195	
17	Consumers Receivable Funding II, LLC	-	-	-		
18	Consumers 2014 Securitization LLC	-	67,897,270	67,897,270		
19	Genesee Power Station LP	4,984,326	39,500,524	37,799,433	3,283,235	
20	Graying Generating Station LP	249,824	18,947,581	18,585,992	(111,765)	
21	T.E.S. Filer City Station LP	7,934,225	97,375,512	93,472,681	4,031,394	
22						
23	TOTAL ACCOUNT 234	19,573,892	961,442,387	949,190,376	7,321,881	
24						
25	Line 3 - Purpose: Promissory Note					
26	Date of issue: 12-10-2020					
27	Maturity: 12-17-21, Interest Rates: Variable					
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	45,813,997	1,736,443,771	2,031,699,908	341,070,134	7,759,901

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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.

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.

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 (Utility Reclass)	
5	Net income for the year (page 117 line 78)	815,365,366
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	113,465,783
8		
9	Total pre-tax income	928,831,149
10		
11	Add: Taxable income not reported on books:	100,085,595
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	1,705,454,608
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	16,952,340
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	3,218,662,719
24		
25		
26	Federal taxable income for the year	(501,243,707)

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
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.

Utility	Other	Line No.
1,108,661,816		1
2,361,918		2
(304,217,396)		3
454,282		4
		5
807,260,620	8,104,746	6
113,483,871	(18,088)	7
		8
920,744,491	8,086,658	9
		10
98,015,455	2,070,140	11
		12
		13
		14
1,696,773,266	8,681,342	15
		16
		17
		18
14,549,117	2,403,223	19
		20
		21
		22
3,194,521,333	24,141,386	23
		24
		25
(493,537,238)	(7,706,469)	26

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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
11	Add: Taxable income not reported on books	
	Change in Accounting Method - 481(a)	14,659,533
	CIAC Liability - Cur	3,118,963
	CIAC Liability - NC	16,114,344
	Contributions in Aid of Construction	36,447,640
	Def'd Revenue - CATV Pole Attach - Liab	413,600
	Equity Earnings in Subs	1,021,689
	Gain/Loss on Def'd Comp Assets - Tax	729,195
	GCR Underrecovery - Interest Income	131,469
	MTM - CE Stock	187,787
	Reg Asset - Revenue Reserve Refund	29,238
	Reg Liability - Interim Surcharge	14,580,475
	Reg Liability - Revenue Reserve Refund - Curr	11,500,000
	Reg Liability Financial Transmission Rights	75,828
	Regulatory Liability - IRM	213,602
	Reserve Capacity - Deferred Revenue	862,232
		100,085,595
15	Add: Deductions recorded on books not deducted from return	
	Accrued Bonus - EICP Incentive	1,589,362
	Accrued Liability - Gas Incidents Fund	13,526
	Accrued Payroll Taxes	702,126
	Accrued SERP - Current	18,000
	Accrued Voluntary Severance	1,619,949
	Aetna/Blues Reserve	407,465
	ARO Transition/Accretion - Liability	56,554,791
	ASP Customer Costs - Current	828,628
	ASP Customer Costs - NC	1,657,256
	Bad Debt Reserve	9,506,451
	Capitalized Benefits - Injuries & Damages	377,574
	Capitalized Benefits - Pension	331,650,268
	Capitalized Benefits - Vacation	797,530
	Capitalized OPEB	45,661,422
	CIAC - Capitalized DFIT	246,288
	Deferred Compensation - Noncurrent	3,899,749
	Deferred State & Local Income Tax	122,048,265
	Depreciation - Book (Includes Computer Software Depr)	991,806,581
	Excess Injuries & Damages Insurance Recovery - NC	2,021,801
	Executive Compensation over \$1M - Sec 162(M)	592,463
	Gas Inventory Adjustment	28,300,534
	Gas Storage Fields - Deferred Expense	852,416
	Injuries & Damages - Environmental Remediation - Reg Asset	10,343,509
	Injuries & Damages - Excess Recovery - Cur	242,477
	Interest During Construction (IDC)	41,654,771
	Karn Separation Retention Bonus	5,465,539
	Lobbying and Political Contributions	1,000,000
	Ludington Settlement - Line 2	1,288,000
	Meals & Entertainment - Nondeductible Portion	611,775
	OPEB - Reg Asset - NonCurrent	128,869
	Operating Lease Payable	0
	Operating Lease ROU	11,532,678
	Parking - Non Deductible	160,000
	Penalties	1,989
	Property Basis Adjustment	468,323
	Reg Asset - Deferred Capital	2,420,110
	Reg Asset - Plant Acquisition Costs - NC	136,868
	Reg Asset - Securitization - Property	24,666,062
	Renewable Energy Reserve	3,703,033
	Sales & Use Tax Reserve	478,160
		1,705,454,609

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FOOTNOTE DATA			
Utility		Other	Line No. 11
	14,659,533	0	
	3,118,963	0	
	16,114,344	0	
	36,447,640	0	
	413,600	0	
	-	1,021,689	
	0	729,195	
	0	131,469	
	0	187,787	
	29,238	0	
	14,580,475	0	
	11,500,000	0	
	75,828	0	
	213,602	0	
	862,232	0	
	98,015,455	2,070,140	
			15
	0	1,589,362	
	13,526	0	
	702,126	0	
	0	18,000	
	1,619,949	0	
	407,465	0	
	56,554,791	0	
	828,628	0	
	1,657,256	0	
	9,516,052	(9,601)	
	377,574	0	
	331,650,268	0	
	797,530	0	
	45,661,422	0	
	246,288	0	
	0	3,899,749	
	121,536,270	511,995	
	990,729,196	1,077,385	
	2,021,801	0	
	0	592,463	
	28,300,534	0	
	852,416	0	
	10,343,509	0	
	242,477	0	
	41,654,771	0	
	5,465,539	0	
	0	1,000,000	
	1,288,000	0	
	611,775	0	
	128,869	0	
	0	0	
	11,532,678	0	
	160,000	0	
	0	1,989	
	468,323	0	
	2,420,110	0	
	136,868	0	
	24,666,062	0	
	3,703,033	0	
	478,160	0	
	1,696,773,266	8,681,342	

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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	Financial Transmission Rights - MTM	75,828
	Gain/Loss on CMS Stock	146,139
	Gain/Loss on Def'd Comp Assets - Book	2,142,276
	Intercompany Dividends	20,085
	Land Sales - Gain/Loss	172,540
	MCV Land Rent	18,895
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - Gain shared with Customers - Cur	2,600,000
	Reg Liab - Residual Balances - Cur	33,303
	Reg Liability - Advanced Renewables	8,997,611
	Reg Liability - Energy Incentive - Cur	289,231
	Regulatory Contingency - Current	193,400
	Service Programs (ASP/Housecall/Etc)	30,804
		16,952,340
23	Subtract: Deductions on return not charged against book income	
	Accrued - Vacation	1,584,112
	Accrued Auditing Expense/Outside Services	85,670
	Accrued Environmental Remed.- Ins. Recovery - (MGP & Non-MGP) Sites	4,327
	Accrued Pensions (Excluding SERP)	546,380,348
	Accrued SERP	2,619,507
	AFUDC - Debt	2,361,918
	AFUDC - Equity	5,653,400
	ARO Transition/Accretion - Property	16,775,266
	ARO Transition/Accretion - Reg Asset	25,419,415
	ARO Transition/Accretion - Reg Liability	14,360,109
	Bond Premium, Discount, Expense Amortization	36,618,011
	Charitable Contributions - Contr. Of Stock Book/Tax Basis - Perm. Diff	4,559
	Cost of Removal - ADR Property	184,498,328
	Depreciation - Tax (Includes Capitalized Computer Software Depr)	1,038,993,307
	EISP (Executive Incentive Separation Plan) - Deferred Comp	26,141
	Gain/Loss on Disposition of ACRS Property - Tax	1,940,009
	Injuries & Damages	4,135,072
	Injuries & Damages - Current	1,090,454
	Injuries & Damages - Environmental Remediation	9,576,080
	Injuries & Damages - Environmental Remediation - Reg Liability	1,815,806
	Linepack Adjustment	698,575
	Operating Lease Current Liability	834,625
	Operating Lease NC Liab	10,698,053
	Pensions - Reg Asset/Liability	101,538,799
	Perm Diffs Capitalized - Meals and Entertainment	313,489
	Prepaid OPEB	87,268,987
	R&PP Tax-Book Change to Fiscal Yr Method - Current (Book)	273,708
	R&PP Tax-Book Change to Fiscal Yr Method - Non-Current (Book)	11,251,400
	Reg Asset - Deferral Surcharge	6,456,406
	Reg Asset - Demand Response	9,059,538
	Reg Asset - Electric Vehicle Program	2,713,024
	Reg Asset - Energy Optimization	5,922,728
	Reg Asset - UA Deferral	3,659,717
	Reg Liab - AFUDC - Excess FERC Calc Rate	224,343
	Restricted Stock NC	8,929,746
	Restricted Stock Plan	10,798,445
	Restricted Stock Plan - Dividends	492,287
	Section 263A/481 Adjustment - Property	63,670,743
	Software - Non-capitalized Current Year Expenditures	23,094,475
	State Income Tax C/Y RTA	523,554
	Supplemental Pay-Special Retirement (ERIP) - Current	38,000
	Supplemental Pay-Special Retirement (ERIP) - NonCurrent	236,263
	Tax Repairs	976,023,975
		3,218,662,719

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, 2020
FOOTNOTE DATA			
Utility		Other	Line No.
			19
	0	75,828	
	0	146,139	
	0	2,142,276	
	0	20,085	
	172,540	0	
	0	18,895	
	2,232,228	0	
	2,600,000	0	
	33,303	0	
	8,997,611	0	
	289,231	0	
	193,400	0	
	30,804	0	
	14,549,117	2,403,223	
			23
	1,584,112	0	
	85,670	0	
	4,327	0	
	546,380,348	0	
	0	2,619,507	
	2,361,918	0	
	5,653,400	0	
	16,775,266	0	
	25,419,415	0	
	14,360,109	0	
	36,533,886	84,125	
	0	4,559	
	184,498,328	0	
	1,037,831,747	1,161,560	
	0	26,141	
	1,936,804	3,205	
	4,135,072	0	
	1,090,454	0	
	9,576,080	0	
	1,815,806	0	
	698,575	0	
	834,625	0	
	10,698,053	0	
	101,538,799	0	
	313,489	0	
	87,268,987	0	
	272,087	1,621	
	11,253,200	(1,800)	
	6,456,406	0	
	9,059,538	0	
	2,713,024	0	
	5,922,728	0	
	3,659,717	0	
	224,343	0	
	0	8,929,746	
	0	10,798,445	
	0	492,287	
	63,670,743	0	
	23,094,475	0	
	775,827	(252,273)	
	0	38,000	
	0	236,263	
	976,023,975	0	
	3,194,521,333	24,141,386	

Name of Respondent Consumers 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, 2020
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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 2020, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ (117,690)
All other members of the group	\$ (87,497)
CMS Energy Consolidated	<u>\$ (205,187)</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) December 31, 2020	Year of Report December 31, 2020
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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 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.

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)	31,343,973	
3	Unemployment (B)	60,329	
4	FICA (B)	2,943,376	
5	Excise Tax (D)	(1,131)	
6			
7	TOTAL FEDERAL	34,346,547	0
8			
9	--STATE--		
10	Income (A)	41,229,396	
11	Unemployment (B)	534,202	
12	State Fuel Tax	19	
13	MPSC Assessment (E)		(4,237,993)
14	Franchise Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	0	
16			
17	TOTAL STATE	41,763,617	(4,237,993)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	424,420,621	
21	City Income Tax (A)	709,523	
22			
23	TOTAL LOCAL	425,130,144	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	501,240,308	(4,237,993)

Name of Respondent Consumers 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, 2020
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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)	
(117,690,049)	(33,224,251)	0	(119,570,327)		1
315,359	(364,983)	0	10,705		2
69,473,893	(69,471,018)	0	2,946,251		3
256,925	(254,538)	0	1,256		4
					5
(47,643,872)	(103,314,790)	0	(116,612,115)	0	6
					7
					8
					9
(67,247,510)	(17,242,591)	0	(43,260,706)		10
2,249,262	(2,651,498)	0	131,966		11
19,411	(17,821)	0	1,609		12
13,822,774	(13,873,537)	0		(4,288,756)	13
0	0	0	0		14
644,374	(240,562)	74,348	478,160		15
					16
(50,511,689)	(34,026,009)	74,348	(42,648,971)	(4,288,756)	17
					18
					19
300,294,939	(314,733,154)	38,970,337	448,952,743		20
(1,152,823)	(741,410)	0	(1,184,710)		21
					22
299,142,116	(315,474,564)	38,970,337	447,768,033	0	23
					24
					25
					26
					27
200,986,555	(452,815,363)	39,044,685	288,506,947	(4,288,756)	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, 2020
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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	(140,942,169)	23,970,963	1,937,971	(2,656,814)
3	96,977	53,544	0	0
4	21,364,151	11,795,786	0	0
5	0	(529,860)	0	0
6				
7	(119,481,041)	35,290,433	1,937,971	(2,656,814)
8				
9				
10	(69,562,777)	1,651,105	534,006	(480,764)
11	691,678	381,896	0	0
12	0	0	0	0
13	9,671,858	4,150,916	0	0
14	0	0	0	0
15	211,525	432,849	0	0
16				
17	(58,987,716)	6,616,766	534,006	(480,764)
18				
19				
20	184,571,161	115,426,295		297,483
21	(1,271,781)	134,285	0	(15,327)
22				
23	183,299,380	115,560,580	0	282,156
24				
25				
26				
27				
28	4,830,623	157,467,779	2,471,977	(2,855,422)

Name of Respondent Consumers 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, 2020
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
			0	2
			164,838	3
			36,313,956	4
			786,785	5
				6
			37,265,579	7
				8
				9
			610,920	10
			1,175,688	11
			19,411	12
			0	13
			0	14
			0	15
				16
			1,806,019	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	39,071,598	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, 2020
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FOOTNOTE DATA

Instruction 6. - Adjustments Column (f)

STATE (Line 17(f)):

1. Adjustment to reflect interest in sales & use tax account	74,348
Total (Ties to Line 17(f))	74,348

LOCAL (Line 23(f)):

1. Adjustment to reflect increase (decrease) in 2021 estimated property tax over 2020 property tax estimate.	26,600,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.	11,525,111
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.	-
4. Deferred Property Taxes	845,226
Total (Ties to Line 23(f))	38,970,337

TOTAL ADJUSTMENTS (Ties to Line 28(f))	39,044,685
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Instruction 9. - Basis of Allocation

See Page 262, Column (a) for taxes to which basis is applied.

Allocation Basis

- (A) Taxable Net Income Basis
- (B) Amount of Payroll Charged to Departments
- (C) Customer Basis
- (D) Taxable Assets Basis
- (E) Gross Operating Revenue Basis

Other

Page 262

Actual use taxes paid to the State on purchases were \$6,191,749 for 2020.

Line 28 - Account 236 Reconciliation

MPSC Account 236 ending balance	272,902,286
MPSC Account 247 ending balance	(2,289,968)
MPSC Account 247.1 ending balance	17,894,629
Page 263, Line 28, Column (g), Total	288,506,947

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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, 2020		Year of Report December 31, 2020	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
			Account No.	Amount	Account No.	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Electric Utility						
2	3%						
3	4%	2,905,330			411.4	201,968	
4	7%						
5	10%	14,257,002			411.4	1,051,367	
6	30%	94,076,061		0	411.4	3,265,042	
7							
8	TOTAL	111,238,393		0		4,518,377	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11	3%						
12	4%	442,017			411.4	29,152	
13	7%	257,596			411.4	12,650	
14	10%	7,892,207			411.4	420,900	
15							
16	Total Gas	8,591,820		0		462,702	
17							
18	Total Company	119,830,213		0		4,981,079	
19							
20							
21							
22							
23							
24							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End of Year	Average Period of Allocation to Income	Adjustment Explanation	Line No.
(h)	(i)		
			1
			2
2,703,362	19 years		3
13,205,635	26 years		4
90,811,019	28 years		5
			6
			7
106,720,016			8
			9
			10
412,865	19 years		11
244,946	16 years		12
7,471,307	27 years		13
			14
			15
8,129,118			16
			17
114,849,134			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
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			47
			48

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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	32,421,914
2	Purchased Power - MCV	23,116,740
3	Employee Incentive Compensation Plan	18,197,308
4	Purchased Power - Other	17,441,198
5	Healthcare, Life & Other Insurance Accruals	9,252,257
6	SERP - Elec and Gas	7,145,688
7	Superfund/Part 201 Site Liability	5,876,389
8	Accrued Vacation Liability	4,524,515
9	Separation Plan	3,381,399
10	Ludington Fish Settlement	3,277,000
11	MGP Site Liability	3,207,718
12	Retirement Accruals	1,708,601
13	Low Income Energy Assistance Fund	1,683,916
14	Supplier Deposits- GCC	1,002,684
15	Accrued Audit Fees	895,042
16	Hydro and Ludington FERC fees	557,534
17	Gift of Energy Advances	339,565
18	Group Transmission Program	237,011
19	Other Miscellaneous Liabilities (6 items)	234,009
20	MCV Land Lease	150,000
21	Reserve for Refund - Elec	143,134
22		
23		
24		
25		
26		
26		134,793,622

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
27	Electric	54,320,306
28	Gas	48,905,769
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	103,226,075

Name of Respondent Consumers 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, 2020
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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	54,957,298	182	10,837,901	9,022,095	53,141,492
2	Renewable Energy Resources	25,579,602	various	2,207,877	5,910,910	29,282,635
3	Escrow Accounts	16,711,796	various	16,182,994	16,336,753	16,865,555
4	Gain Sharing Customer Reserve	17,000,000	426.5	17,000,000	14,400,000	14,400,000
5	Budget Plan Liability	13,815,694	142	422,611,360	423,118,221	14,322,555
6	Interconnection Advances	7,975,837	various	8,261,152	10,516,422	10,231,107
7	Karn Retention Liability	4,655,803	various	2,451,391	7,916,929	10,121,341
8	Reserve Capacity Def Rev	5,357,691	456	239,799	1,102,029	6,219,921
9	Def Revenue - METCO	2,510,225	412	10,040,900	10,040,900	2,510,225
10	Deferred Revenue-Pole Attachments	1,864,241	454	3,879,320	4,032,631	2,017,552
11	Adv Pymt-Pole Attmt-Charter	1,500,358	various	8,184,971	8,445,262	1,760,649
12	Transmission Relocation Advance	485,350	107	315,518	1,273,075	1,442,907
13	Unclaimed Checks-var	1,129,000	various	680,676	560,458	1,008,782
14	Contract Guarantees/Contingency	616,117		-	-	616,117
15	ANR/CE Otisville Agreement	487,500	495/143	1,950,000	1,950,000	487,500
16	Adrian Energy Performance Contingency	490,188	134	24,913	418	465,693
17	Deferred Revenue	52,778	415/142	2,695,116	2,842,597	200,259
18	Intercompany MCV Income	99,200	418	18,895	-	80,305
19	Deferred ASP Revenue-Gas	81,707	488	37,228	6,424	50,903
20	MI Joint Membership fees	33,799	various	25,900	26,568	34,467
21	Insurance Recovery-MGP	13,997	925	4,328	-	9,669
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	155,418,181		507,650,239	517,501,692	165,269,634

Name of Respondent Consumers 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, 2020
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

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.
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 256, Deferred Gains From Sale of Utility Plant.)

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY
(Account 281)**

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7	TOTAL Electric (Total of lines 3 thru 6)			
8	Gas			
9	Defense Facilities			
10	Pollution Control Facilities			
11	Other			
12				
13	TOTAL Gas (Total of lines 9 thru 12)			
14	Other (Specify)			
15	TOTAL (Account 281)			
16	Classification of TOTAL			
17	Federal Income Tax			
18	State Income Tax			
19	Local Income Tax			

NOTES

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, 2020
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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				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2	Amounts Credited to Acct. 411.2	DEBITS		CREDITS			
(e)	(f)	Account Credited	Amount	Account Debited	Amount	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19

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, 2020
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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	2,066,061,980	203,713,842	196,588,043
3	Electric - State	245,814,507	85,877,763	13,698,247
4	Electric - Local	9,787,208	1,804,369	416,381
5	Total Electric	2,321,663,695	291,395,974	210,702,671
6	Gas - Federal	904,889,381	43,337,022	50,730,312
7	Gas - State	93,353,197	14,545,325	10,372,598
8	Gas - Local	4,021,429	302,057	312,100
9	Total Gas	1,002,264,007	58,184,404	61,415,010
10	TOTAL (Enter total of lines 5&9)	3,323,927,702	349,580,378	272,117,681
11	Other (Specify)			
12	Non-Utility - Federal	66,885		
13	Non-Utility - State	16,279		
14	Non-Utility - Local	538		
15	Total Non-Utility	83,702		
16				
17	TOTAL Account 282 (Enter total of lines 10 & 15)	3,324,011,404	349,580,378	272,117,681
18	Classification of TOTAL			
19	Federal Income Tax	2,971,018,246	247,050,864	247,318,355
20	State Income Tax	339,183,983	100,423,088	24,070,845
21	Local Income Tax	13,809,175	2,106,426	728,481

Name of Respondent Consumers 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, 2020
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS				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	2,073,187,779	2
						317,994,023	3
						11,175,196	4
			0			2,402,356,998	5
			0		0	897,496,091	6
						97,525,924	7
						4,011,386	8
						999,033,401	9
0	0		0		0	3,401,390,399	10
							11
324,950	161,930		0		0	229,905	12
80,111	36,505					59,885	13
2,414	1,100					1,852	14
407,475	199,535		0		0	291,642	15
							16
407,475	199,535		0		0	3,401,682,041	17
							18
324,950	161,930		0			2,970,913,775	19
80,111	36,505		0		0	415,579,832	20
2,414	1,100		0		0	15,188,434	21

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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	178,972,568	53,274,811	14,935,205
3	Net Regulatory Assets/Liabilities	53,323,744	15,185,439	19,880,017
4	Regulatory Tax Assets/Liab - ASC 740	11,632,594	146,613,133	5,960,314
5	Other	29,739,584	42,974,243	37,142,366
6	TOTAL Electric (total of lines 2 thru 5)	273,668,490	258,047,626	77,917,902
7	Gas			
8	Employee Benefits	92,846,247	35,373,387	13,751,640
9	Net Regulatory Assets/Liabilities	17,411,874	8,038,645	7,269,052
10	Gas Inventory	39,820,377	371,621	7,658,874
11	Regulatory Tax Assets/Liab - ASC 740	36,172,806	6,806,314	4,007,821
12	Other	18,773,007	24,683,381	20,992,594
13	TOTAL Gas (Total of lines 8 thru 12)	205,024,311	75,273,348	53,679,981
14	Other			
15	Non-Utility	(468,406)	0	0
16	TOTAL (Account 283) (Enter total of lines 6, 13 and 15)	478,224,395	333,320,974	131,597,883
17	Classification of TOTAL			
18	Federal Income Tax	489,425,460	243,725,462	88,907,408
19	State Income Tax	(11,593,165)	86,695,387	41,571,362
20	Local Income Tax	392,100	2,900,125	1,119,113
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, 2020
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.

4. Fill in all columns for all items as appropriate.

5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
				190	65,566,902	282,879,076	2
						48,629,166	3
		182.3	200,792,720	182.3	21,747,084	(26,760,223)	4
						35,571,461	5
0	0		200,792,720		87,313,986	340,319,480	6
							7
				190	37,303,608	151,771,602	8
						18,181,467	9
						32,533,124	10
		182.3	9,497,921	182.3	5,962,498	35,435,876	11
						22,463,794	12
0	0		9,497,921		43,266,106	260,385,863	13
							14
2,767,123	2,197,177					101,540	15
2,767,123	2,197,177		210,290,641		130,580,092	600,806,883	16
							17
644,983	431,131		187,672,334		116,350,799	573,135,831	18
2,060,066	1,714,388		21,665,552		13,847,761	26,058,747	19
62,074	51,658		952,755		381,532	1,612,305	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, 2020
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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 (Total of lines 2 thru 6)			
8	Gas			
9				
10				
11				
12				
13				
14	TOTAL Gas (Total of lines 9 thru 13)			
15	Other (Specify)			
16	TOTAL (Account 284) (Enter Total of lines 7, 14 and 15)			
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, 2020
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OTHER REGULATORY LIABILITIES

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (amounts less than \$50,000) may be grouped by classes.
4. Give the number and name of the account(s) where each amount is recorded.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	3,975,118	3,750,775	7,558,476
2	FAS 143 ARO Liability	403/411	22,733,644	8,373,535	11,273,463
3	SFAS 109 Regulatory Liability	various	484,128,915	268,194,872	1,583,835,252
4	Pre 93 Regulatory Tax Liability - Gas (1)	411	37,082,468	19,314,581	88,839,433
5	Financial Transmission Rights - MTM	175	3,056,889	3,132,717	636,027
6	Energy Waste Reduction Program (2)	various	217,393,920	217,393,920	-
7	Advanced Renewable Regulatory Liability-Electric (3)	449/456	90,938,036	81,940,425	8,494,809
8	Lakewinds Cash Grant (4)	549	2,232,228	-	51,527,265
9	EWR Incentive - Over Recovery	182	926,892	637,661	580,684
10	Demand Response (5)		-	143,165	2,329,967
11	Year End Customer Reserve (6)	426.5	17,000,000	17,000,000	-
12	Residual Balance Gas Decoupling (7)	142	76,343	43,040	290,000
13					
14					
15					
16					
17	(1) U-17449, U-20650 (ending 2022)				
18	(2) U-18261				
19	(3) U-15805				
20	(4) ending 2043				
21	(5) U-20164, U-20563				
22	(6) U-20699				
23	(7) U-20322				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		879,544,453	619,924,691	1,755,365,376

Name of Respondent Consumers 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, 2020
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

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.
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).
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.)

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 sales with				
4	original cost greater than \$100,000	142,180		272,969	
5					
6					
7	UTILITY LAND SALES -- 2 sales with				
8	original cost less than \$100,000	1,451		193,163	
9					
10	Sale of Jurisdictional Transmission				
11	Assets	35,666,205		28,724,393	
12					
13					
14					
15					
16					
17	Total Gain	35,809,836		29,190,525	

Name of Respondent Consumers 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, 2020
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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	UTILITY LAND SALES -- 0 sales with				
21	original cost greater than \$100,000				
22					
23					
24	UTILITY LAND SALES -- 0 sales with				
25	original cost less than \$100,000				
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	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, 2020	Year of Report December 31, 2020
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

- Report below the following information with respect to utility property leased to others constituting an operating unit or system.
- 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.
- Provide a subheading and total for each utility department in addition to a total for all utility departments.
- Furnish particulars of the method of determining the annual rental for the property.
- Designate associated companies.

Line No.	Name of Lessee	Description	Revenue	Operating Expenses	Net Income from Lease		
1	METC/ITC HOLDINGS,LLC	TRANSMISSION, EASEMENT AND ROW	10,040,900	(276,952)	7,291,971	*	
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	Total		10,040,900	(276,952)	7,291,971		

*Net income reported includes income taxes of 2,471,977 for the current year.

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(Next page is 282)

Name of Respondent Consumers 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, 2020
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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	6,052,163
2	On-Site Engineering	1,137,192
3	Lab & Network Services	1,142,740
4	Gas T&S	496,570
5	Joint Trench	132,277
6	Forestry Services	114,031
7	Gas Fuel Lines	5,484
8	Other	264,668
9	Total Rev. from Merchandising, Jobbing & Contract Work	9,345,125
10		
	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
12	Customer Tech	(6,197,683)
13	On-Site Engineering	(1,833,918)
14	Lab & Network Services	(1,082,911)
15	Gas T&S	(230,727)
16	Joint Trench	(201,262)
17	Forestry Services	(99,078)
18	Gas Fuel Lines	(2,541)
19	Other	(472,209)
20	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(10,120,329)
21		
	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
23	Allconnect Revenues	101,698
24	Other Revenues	6,208
25	Depreciation of Non-Utility Plant	(1,077,176)
26	Allconnect Expenses	(19,157)
27	Other Expenses	(120,977)
28	Total Revenues and Expenses Relating to Nonutility Operations	(1,109,404)

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, 2020
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)			
Line No.	Item (a)	Amount (b)	
29	NONOPERATING RENTAL INCOME-ACCOUNT 418		
30	MCV		
31	Land Lease (12/1987 - 12/2035)	600,000	
32	Amortization	18,895	
33	CNG Station Lease (12/2018 -12/2038)	11,954	
34	Total Nonoperating Rental Income	630,849	
35			
36	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1		
37	ES Services Co	(1,020,890)	
38	CMS Engineering	(799)	
39	Total Equity Earnings in Subsidiary Companies	(1,021,689)	
40			
41	INTEREST AND DIVIDEND INCOME-ACCOUNT 419		
42	SERP Interest-Account 128	4,249,511	
43	Gas Customer Attachment Program Interest Income	1,380,830	
44	Interest on Bank Deposits	1,081,961	
45	Customer Operations - Leases	987,697	
46	Finance Lease Interest	681,489	
47	Investments Included in Accounts 123, 124, & 136	163,543	
48	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	53,263	
49	GCR Under-recovery Interest	(36,619)	
50	Other Interest Income	14,991	
51	Total Interest and Dividend Income	8,576,666	
52			
53	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	5,653,400	
54			
55	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421		
56	EWR Incentive- Electric & Gas	41,424,530	
57	DSSP	4,355,271	
58	AFUDC	224,343	
59	Royalties and Working Interest From Oil and Gas Leases	76,275	
60	Other Gains	16,409	
61	Total Miscellaneous Nonoperating Income	46,096,828	
62			
63	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	29,190,525	
64	See page 280a for details		
65			
66	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	-	
67	See page 280b for details		
68			
69	Total Other Income	87,241,971	

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, 2020
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	2,078,770,889	1,978,868,157	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	1,432,819,553	1,521,854,799	
5	Large (or Industrial)	573,306,565	683,146,286	
6	(444) Public Street and Highway Lighting	29,177,364	31,303,298	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	3,709,965	4,041,867	
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	4,117,784,336	4,219,214,407	
13				
14	(447) Sales for Resale	119,650,653	129,766,042	
15	TOTAL Sales of Electricity	4,237,434,989 *	4,348,980,449	
16				
17	(Less) (449.1) Provision for Rate Refunds	50,630,473	75,682,997	
18	TOTAL Revenue Net of Provision for Refunds	4,186,804,516	4,273,297,452	
19	Other Operating Revenues			
20	(450) Forfeited discounts	10,871,857	8,899,129	
21	(451) Miscellaneous Service Revenues	529,570	1,012,551	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	13,048,498	12,063,392	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	112,006,599	89,820,606	
26	(456.1) Revenues from Transmission of Electricity			
27	of Others	2,112,515	6,716,651	
28				
29				
30	TOTAL Other Operating Revenues	138,569,039	118,512,329	
31				
32	TOTAL Electric Operating Revenues	4,325,373,555	4,391,809,781	

Name of Respondent Consumers 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, 2020
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

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

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

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

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
13,331,252	12,484,700	1,630,424	1,611,320	1
				2
				3
11,013,746	11,638,312	221,570	221,892	4
6,952,357	8,423,662	1,348	1,329	5
118,864	128,824	2,330	2,127	6
				7
				8
30,020	32,450			9
				10
				11
31,446,239	32,707,948	1,855,672	1,836,668	12
4,841,831	4,447,981	1	1	13
				14
36,288,070 **	37,155,929	1,855,673	1,836,669	15
				16
				17
36,288,070	37,155,929	1,855,673	1,836,669	18

* Include \$(2,562,073) unbilled revenues.

** Includes (116,789) 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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$529,210
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$29,665,764 Ancillary Service: \$1,723,533 Financial Compensation Mechanism: \$1,258,497 Smart Meter Opt-Out: \$366,461 Authorized Return on Renewable Energy Assets: \$73,876,880 Alternate Service (Extraordinary Facilities): \$264,399 Rate of Return Billed to Others: \$(487,953) Substation Maintenance: \$693,882 Purchased Power Admin Fees: \$624,487 Other Hydro Resources: \$329,739 METC 2019 Utilization Adjustment: \$1,131,447 Interconnection Payment Plan: \$468,194 Electric Blackstart Revenue: \$322,285 NSF: \$455,285 Sales & Use Discount Tax: \$633,249 Generation Interconnection Fees: \$516,300

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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, 2020
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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

- Report below operating revenues for each prescribed account.
- 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.
- 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.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Customer Choice Sales of Electricity		
2	Residential Sales	-	-
3	Commercial and Industrial Sales		
4	Small (or Commercial)	17,412,566	18,003,698
5	Large (or Industrial)	12,253,198	12,334,777
6			
7			
8			
9			
10			
11			
12	TOTAL Customer Choice Sales	29,665,764	30,338,475
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, 2020
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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (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 or 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)	
-	-	-	-	1
				2
				3
900,615	981,381	849	883	4
2,692,491	2,784,046	133	137	5
				6
				7
				8
				9
				10
				11
3,593,106	3,765,427	982	1,020	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)	Year of Report December 31, 2020
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	181,995	28,379,030	22,429	8,114	0.1559
3	1001 RESIDENTIAL SUMMER ON-PEAK (RSP)	13,015,039	2,028,062,346	1,602,392	8,122	0.1558
4	1005 RESIDENTIAL PEAK POWER SAVERS	2,316	345,070	436	5,312	0.1490
5	1007 RESIDENTIAL DYNAMIC PRICING (RDP)	2,091	292,601	279	7,495	0.1399
6	1008 RESIDENTIAL DYNAMIC PRICING REWARD	5,720	797,122	694	8,242	0.1394
7	1010 RESIDENTIAL TOD SERV (RT)	7,309	1,047,497	390	18,741	0.1433
8	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	7,830	1,199,821	611	12,815	0.1532
9	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	40	5,591	28	1,429	0.1398
10	1040 RESIDENTIAL SMART HOURS (RSH)	115,584	16,866,262	3,165	36,519	0.1459
11	UNBILLED REVENUE	(6,672)	1,775,549			(0.2661)
12	TOTAL RESIDENTIAL	13,331,252	2,078,770,889	1,630,424	8,177	0.1559
13						
14	COMMERCIAL					
15	1100 GEN SERVICE SECONDARY (GS)	3,772,125	600,657,661	196,023	19,243	0.1592
16	1120 GEN SVC DEMAND SECONDARY (GSD)	2,945,604	395,377,848	19,420	151,679	0.1342
17	1121 GEN SVC SECONDARY (GSTU)	10,750	1,563,157	124	86,694	0.1454
18	1140 GEN SVC DEMAND SECONDARY (GSD)	65,995	8,315,584	82	804,817	0.1260
19	1200 GEN SERVICE PRIMARY (GP)	518,618	65,549,522	1,153	449,799	0.1264
20	1220 GEN SVC PRIMARY DEMAND (GPD)	1,881,783	188,476,424	762	2,469,531	0.1002
21	1280 GEN SVC PRIMARY (GPTU)	1,742,421	162,401,870	582	2,993,851	0.0932
22	1455 OUTDOOR AREA LIGHTING (GML)	11,125	2,596,259	2,814	3,953	0.2334
23	1500 GEN SVC UNMETERED (GU)	87,922	7,859,934	434	202,585	0.0894
24	1999 GEN SVC SECONDARY (GS)	990	184,204	176	5,625	0.1861
25	UNBILLED REVENUE	(23,587)	(162,910)			0.0069
26	TOTAL COMMERCIAL	11,013,746	1,432,819,553	221,570	49,708	0.1301
27						
28						
29						
30						
31						
32						
33	INDUSTRIAL					
34	1210 GEN SERVICE PRIMARY (GP)	267,270	34,105,331	413	647,143	0.1276
35	1230 GEN SVC PRIMARY DEMAND (GPD)	3,508,360	266,007,283	317	11,067,382	0.0758
36	1250 GEN SVC PRIMARY (EIP)	415,176	24,308,586	18	23,065,333	0.0586
37	1285 GEN SVC PRIMARY (GPTU)	2,788,249	248,605,236	492	5,667,173	0.0892
38	1350 GEN SELF GEN PRIMARY (GSG-2)	58,192	4,267,707	14	4,156,571	0.0733
39	1460 OUTDOOR AREA LIGHTING (GUL)	546	122,674	94	5,809	0.2247
40	UNBILLED REVENUE	(85,436)	(4,110,252)			0.0481
41	TOTAL INDUSTRIAL	6,952,357	573,306,565	1,348	5,157,535	0.0825
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53	TOTAL Billed	31,562,408	4,120,300,362	-	-	0.1305
54	Total Unbilled Rev. (See Instr. 6)	(116,169)	(2,516,026)	-	-	0.0217
55	TOTAL	31,446,239	4,117,784,336	-	-	0.1309

Name of Respondent Consumers 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, 2020
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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	4,967	590,295	371	13,388	0.1188
4	1405 PRIMARY METERED SERVICE	253	18,554	5	50,600	0.0733
5	1410 CUSTOMER OWNED INCANDESCENT	16	(258,053)	240	67	(16.1283)
6	1415 CUSTOMER OWNED MERCURY	178	31,962	7	25,429	0.1796
7	1420 CUSTOMER OWNED HP SODIUM	215	38,569	15	14,333	0.1794
8	1425 CUSTOMER OWNED METAL HAL LUM	40	7,095	1	40,000	0.1774
9	1430 COMPANY OWNED INCANDESCENT	13	3,116	2	6,500	0.2397
10	1435 COMPANY OWNED FLUORESCENT	2	466	-	#DIV/0!	0.2330
11	1440 COMPANY OWNED MERCURY	2,876	699,805	108	26,630	0.2433
12	1445 COMPANY OWNED HP SODIUM	72,261	21,909,570	830	87,061	0.3032
13	1450 COMPANY OWNED METAL HALIDE	730	183,660	12	60,833	0.2516
14	1500 SECONDARY UNMETERED SERVICE	7,887	705,219	43	183,419	0.0894
15	1600 COMPANY OWNED GU-XL	10,399	3,944,421	690	15,071	0.3793
16	1650 CUSTOMER OWNED GU-XL	64	5,332	5	12,800	0.0833
17	SPECIAL CONTRACT GR	18,964	1,259,617	1	18,964,000	0.0664
18	UNBILLED REVENUE	(1)	37,736			(37.7360)
19	TOTAL STREET LIGHTING	118,864	29,177,364	2,330	51,015	0.2455
20						
21						
22	INTERDEPARTMENTAL SALES					
23	INTERDEPARTMENTAL	30,493	3,766,114			0.1235
24	UNBILLED REVENUE	(473)	(56,149)			0.1187
25	TOTAL INTERDEPARTMENTAL	30,020	3,709,965			0.1236
26						
27						
28						
29						
30						
31						
32						
33						
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35						
36						
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38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54	TOTAL Billed	31,562,408	4,120,300,362	-	-	0.1305
55	Total Unbilled Rev. (See Instr. 6)	(116,169)	(2,516,026)	-	-	0.0217
56	TOTAL	31,446,239	4,117,784,336	-	-	0.1309

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	1	C	<p align="center">REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <p>1000 RESIDENTIAL SERVICE (RS) (749,244)</p> <p>1001 RESIDENTIAL SUMMER ON-PEAK (RSP) (54,829,379)</p> <p>1005 RESIDENTIAL DIRECT LOAD MANGEMENT (8,128)</p> <p>1007 RESIDENTIALW DYNAMIC PRICING (RDP) (3,444)</p> <p>1008 RESIDENTIAL DYNAMIC PRICING REBATE (9,577)</p> <p>1010 RESIDENTIAL TOD SERVICE (RT) (19,341)</p> <p>1020 EXP RESIDENTIAL PLUG-IN (REV-1) (31,913)</p> <p>1030 EXP RESIDENTIAL PLUG-IN (REV-2) (160)</p> <p>1040 RESIDENTIAL SMART HOURS (RSH) (354,775)</p> <p>1100 GEN SERVICE SECONDARY (GS) (15,848,810)</p> <p>1120 GEN SVC DEMAND SECONDARY (GSD) (12,244,240)</p> <p>1121 GEN SVC SECONDARY (GSTU) (45,881)</p> <p>1140 GEN SVC DEMAND SECONDARY (GSD) (272,511)</p> <p>1200 GEN SERVICE PRIMARY (GP) (2,196,744)</p> <p>1210 GEN SERVICE PRIMARY (GP) (1,132,843)</p> <p>1220 GEN SVC PRIMARY DEMAND (GPD) (7,800,916)</p> <p>1230 GEN SVC PRIMARY DEMAND (GPD) (14,156,559)</p> <p>1250 GEN SERVICE METAL MELTING PILOT (1,681,736)</p> <p>1280 GPTU PRIMARY PILOT (7,493,137)</p> <p>1285 GPTU PRIMARY PILOT (11,859,824)</p> <p>1400 SECONDARY METERED SERVICE (20,061)</p> <p>1405 PRIMARY METERED SERVICE (1,030)</p> <p>1410 CUSTOMER OWNED INCANDESCENT (61)</p> <p>1415 CUSTOMER OWNED MECURY (724)</p> <p>1420 CUSTOMER OWNED HP SODIUM (873)</p> <p>1425 COMPANY OWNED METAL HALIDE (161)</p> <p>1430 COMPANY OWNED INCANDESCENT (50)</p> <p>1435 COMPANY OWNED FLOURESCENT (8)</p> <p>1440 COMPANY OWNED MERCURY (11,122)</p> <p>1445 COMPANY OWNED HP SODIUM (290,954)</p> <p>1450 COMPANY OWNED METAL HALIDE (2,954)</p> <p>1455 OUTDOOR AREA LIGHTING (GML) (44,960)</p> <p>1460 OUTDOOR AREA LIGHTING (GML) (2,212)</p> <p>1500 SECONDARY UNMETERED SERVICE (386,456)</p> <p>1600 COMPANY OWNED GU-XL (42,828)</p> <p>1650 CUSTOMER OWNED GU-XL (260)</p> <p>1999 GEN SVC SECONDARY (GS) (4,548)</p> <p>SPECIAL CONTRACT GR (76,493)</p> <p>INTERDEPARTMENTAL (121,382)</p> <p>CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES (131,746,299)</p> <p>PROVISION FOR RATE REFUNDS 23,460,046</p> <p>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE <u>4,793,610</u></p> <p>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES <u>(103,492,643)</u></p> <p>TOTAL UNBILLED REVENUE (2,562,073)</p> <p>UNBILLED REVENUE - WHOLESALE CUSTOMERS (46,047)</p> <p>UNBILLED REVENUE EXCLUDING WHOLESALE <u>(2,516,026)</u></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, 2020
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CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (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 General Service (GS)	21,717	1,096,089	104	208,817	0.05047
4	2120 General Service Demand (GSD)	157,101	6,137,251	457	343,766	0.03907
5	2140 Gen Serv Demand (GSD-100 kw guarantee)	13,889	496,664	16	868,063	0.03576
6						
7	Total Secondary	192,707	7,730,004	577	333,981	0.04011
8						
9	Primary					
10	2200 General Service (GP) Commercial	51,212	1,206,260	48	1,066,917	0.02355
11	2220 General Service Demand (GPD) Commercial	659,002	8,392,038	224	2,941,973	0.01273
12						
13	2210 General Service (GP) Industrial	20,838	408,793	12	1,736,500	0.01962
14	2230 General Service Demand (GPD) Industrial	2,665,844	11,792,592	121	22,031,769	0.00442
15						
16						
17	Total Primary	3,396,896	21,799,683	405	8,387,398	0.00642
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
44	Total Billed	3,589,603	29,529,687	982	3,655,400	0.0082
45	Total Unbilled Rev. (See Instr. 6)	3,503	136,077	-	-	0.0388
46	TOTAL	3,593,106	29,665,764	982	3,658,967	0.0083

Name of Respondent Consumers 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, 2020
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	85	35	35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	85	15	21	15
6	INTERSYSTEM SALES					
7	Third Parties					
8	Midwest ISO	OS	2, 9, 10	N/A	N/A	N/A
9	The Detroit Edison Company	OS	9	N/A	N/A	N/A
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 Consumers 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, 2020
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
300,447	10,860,000	8,779,796	0	19,639,796	2
(620)		(46,047)		(46,047)	3
					4
63,519	1,183,215	1,630,160		2,813,375	5
					6
					7
3,692,371	6,338,322	74,022,577		80,360,899	8
		200		200	9
				0	10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
299,827	10,860,000	8,733,749	0	19,593,749	17
4,542,004	7,521,537	92,535,367	0	100,056,904	18
4,841,831	18,381,537	101,269,116	0	119,650,653	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, 2020
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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		N/A	N/A	N/A
2	Harvest II Windfarm	LU		N/A	N/A	N/A
3	Heritage Garden Windfarm I	LU		N/A	N/A	N/A
4	Heritage Stoney Corners I	LU		N/A	N/A	N/A
5	Heritage Stoney Corners (Phase 3)	LU		N/A	N/A	N/A
6	Michigan Wind 2	LU		N/A	N/A	N/A
7	WM Renewable Pine Tree Acres	LU		N/A	N/A	N/A
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 Consumers 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, 2020
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
186,704		3,914,872		3,914,872	1
174,043		3,739,621		3,739,621	2
51,082		1,128,802		1,128,802	3
31,054		696,753		696,753	4
20,561		461,430		461,430	5
260,221		5,519,812		5,519,812	6
62,449		1,421,140		1,421,140	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
				0	15
				0	16
299,827	10,860,000	8,733,749	0	19,593,749	17
4,542,004	7,521,537	92,535,367	0	100,056,904	18
4,841,831	18,381,537	101,269,116	0	119,650,653	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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
310	8	a	Midcontinent Independent System Operator. MISO energy market transactions were recorded on a net hourly basis in 2020.
310	9	a	Represents bi-lateral transactions.

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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, 2020
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	15,014,006	14,265,360	
5	(501) Fuel	207,078,830	258,241,118	
6	(502) Steam Expenses	16,628,424	15,036,696	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred - CR.	0	0	
9	(505) Electric Expenses	10,773,795	9,726,695	
10	(506) Miscellaneous Steam Power Expenses	12,716,335	13,297,815	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	262,211,390	310,567,684	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	8,119,377	7,395,160	
16	(511) Maintenance of Structures	4,330,604	4,118,117	
17	(512) Maintenance of Boiler Plant	19,849,545	24,594,754	
18	(513) Maintenance of Electric Plant	7,275,889	3,822,760	
19	(514) Maintenance of Miscellaneous Steam Plant	938,957	1,037,930	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	40,514,372	40,968,721	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	302,725,762	351,536,405	
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	2,347,982	2,653,259	
45	(536) Water for Power	1,221,806	1,176,271	
46	(537) Hydraulic Expenses	3,657,795	2,826,888	
47	(538) Electric Expenses	1,161,251	1,293,265	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,020,979	1,225,742	
49	(540) Rents	(1,369)	2,160	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	9,408,444	9,177,585	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	1,183,071	1,039,336	
54	(542) Maintenance of Structures	1,196,645	2,121,136	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	3,219,131	2,514,095	
56	(544) Maintenance of Electric Plant	1,984,926	2,188,209	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	4,338,608	3,471,976	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	11,922,381	11,334,752	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	21,330,825	20,512,337	

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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	4,102,383	3,166,775	
63	(547) Fuel	96,978,613	125,023,136	
64	(548) Generation Expenses	3,917,930	3,533,185	
65	(549) Miscellaneous Other Power Generation Expenses	4,139,494	3,974,471	
66	(550) Rents	0	60	
67	TOTAL Operation (Total of Lines 62 thru 66)	109,138,420	135,697,627	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	1,489,712	1,247,354	
70	(552) Maintenance of Structures	748,449	98,074	
71	(553) Maintenance of Generating and Electric Plant	15,875,543	14,974,298	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(9,291)	0	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	18,104,413	16,319,726	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	127,242,833	152,017,353	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,160,555,139	1,179,446,421	
77	(556) System Control and Load Dispatching	7,829,139	9,597,820	
78	(557) Other Expenses	0	0	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,168,384,278	1,189,044,241	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,619,683,698	1,713,110,336	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	58,837	310,847	
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability	1,905	7,853	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,278	11,661	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	2,278	37,566	
88	(561.4) Scheduling, System Control and Dispatch Services	10,269,801	9,956,637	
89	(561.5) Reliability, Planning and Standards Development	0	0	
90	(561.6) Transmission Service Studies	0	0	
91	(561.7) Generation Interconnection Studies	292	0	
92	(561.8) Reliability, Planning and Standards Development Services	1,824,320	1,748,557	
93	(562) Station Expenses	6,163	36,546	
94	(563) Overhead Lines Expenses	8,131	52,780	
95	(564) Underground Lines Expenses	0	0	
96	(565) Transmission of Electricity by Others	366,263,586	371,460,081	
97	(566) Miscellaneous Transmission Expenses	6,098	31,466	
98	(567) Rents	0	0	
99	TOTAL Operation (Total of Lines 83 thru 98)	378,443,689	383,653,994	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	32,346	47,720	
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	70,066	222,913	
108	(571) Maintenance of Overhead Lines	583,515	339,827	
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)	685,927	610,460	
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	379,129,616	384,264,454	

Name of Respondent		This Report Is:	Date of Report	Year of Report
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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)	
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	7,891,040	7,441,468	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	7,891,040	7,441,468	
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)	7,891,040	7,441,468	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	27,552,351	29,165,575	
135	(581) Load Dispatching	0	0	
136	(582) Station Expenses	1,278,928	1,582,834	
137	(583) Overhead Line Expenses	22,207,723	20,300,649	
138	(584) Underground Line Expenses	6,684,785	5,944,031	
139	(585) Street Lighting and Signal System Expenses	1,585,323	1,677,037	
140	(586) Meter Expenses	(664,368)	787,250	
141	(587) Customer Installations Expenses	4,184,059	4,599,860	
142	(588) Miscellaneous Expenses	22,732,495	19,880,056	
143	(589) Rents	2,222,176	1,999,516	
144	TOTAL Operation (Total of Lines 134 thru 143)	87,783,472	85,936,808	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	4,320,075	5,157,310	
147	(591) Maintenance of Structures	458,343	492,552	
148	(592) Maintenance of Station Equipment	10,340,460	10,570,583	
149	(593) Maintenance of Overhead Lines	106,361,543	119,439,050	
150	(594) Maintenance of Underground Lines	1,933,948	2,372,278	
151	(595) Maintenance of Line Transformers	376,863	9,472,015	
152	(596) Maintenance of Street Lighting and Signal Systems	173,484	160,309	
153	(597) Maintenance of Meters	3,937,905	4,078,103	
154	(598) Maintenance of Miscellaneous Distribution Plant	(27,934)	(34,470)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	127,874,687	151,707,730	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	215,658,159	237,644,538	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	8,443,224	9,424,186	
160	(902) Meter Reading Expenses	6,585,668	6,638,014	
161	(903) Customer Records and Collection Expenses	35,883,921	32,562,865	
162	(904) Uncollectible Accounts	13,921,869	15,364,754	
163	(905) Miscellaneous Customer Accounts Expenses	1,964	927	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	64,836,646	63,990,746	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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	5,921,503	5,891,247	
168	(908) Customer Assistance Expenses	175,807,381	157,377,172	
169	(909) Informational and Instructional Expenses	615,215	840,614	
170	(910) Miscellaneous Customer Service and Informational Expenses	0	0	
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	182,344,099	164,109,033	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	62,155	76,777	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	62,155	76,777	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	42,159,468	43,323,913	
182	(921) Office Supplies and Expenses	8,352,904	11,386,221	
183	(Less) (922) Administrative Expenses Transferred - CR	20,346,329	19,182,696	
184	(923) Outside Services Employed	24,685,485	28,339,550	
185	(924) Property Insurance	(5,871,832)	3,113,930	
186	(925) Injuries and Damages	10,658,297	10,071,322	
187	(926) Employee Pensions and Benefits	(6,158,421)	6,760,213	
188	(927) Franchise Requirements	0	0	
189	(928) Regulatory Commission Expenses	593,091	572,500	
190	(Less) (929) Duplicate Charges - CR.	0	0	
191	(930.1) General Advertising Expenses	0	0	
192	(930.2) Miscellaneous General Expenses	14,265,154	13,037,141	
193	(931) Rents	158,050	166,781	
194	TOTAL Operation (Total of Lines 181 thru 193)	68,495,867	97,588,875	
195	Maintenance			
196	(935) Maintenance of General Plant	5,149,562	4,577,531	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	73,645,429	102,166,406	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,543,250,842	2,672,803,758	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
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.		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.
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.		
1. Payroll Period Ended (Date)		
2. Total Regular Full-Time Employees		10/31/2020
3. Total Part-Time and Temporary Employees		4662
4. Total Employees		43
		4705

Name of Respondent Consumers 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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
322	138	b	Includes \$34,337 of operation of energy storage expense in account 584.1
322	138	c	Includes \$35,453 of operation of energy storage expense in account 584.1

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(Next Page is 326)

Name of Respondent Consumers 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, 2020			
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	LU				
2	BLACK RIVER	LU				
3	BROOK VIEW DAIRY-AD	LU				
4	CITY OF BEAVERTON	LU				
5	CITY OF MIDLAND	LU				
6	COMMONWEALTH IRVING	LU				
7	COMMONWEALTH LABARGE	LU				
8	COMMONWEALTH MIDDLEVILLE	LU				
9	ELK RAPIDS HYDRO 2	LU				
10	GENERATE FREMONT DIGESTER, LLC	LU				
11	GOOD FRUIT STORAGE	LU				
12	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
13	GRANGER SEYMOUR	LU				
14	GREAT LAKES TISSUE	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, 2020
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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 (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
2,534			10,522	101,701		112,223	1
4,855			5,744	369,137		374,881	2
1,661			54,226	43,341		97,567	3
3,415			(9,572)	273,221		263,649	4
1,469				22,743		22,743	5
2,203			62,021	71,710		133,731	6
4,445			42,089	239,405		281,494	7
686			26,635	23,987		50,622	8
1,972			38,124	139,404		177,528	9
10,812			370,361	795,478		1,165,839	10
169			19,882	6,202		26,084	11
16,889				889,178		889,178	12
5,105			217,345	179,498		396,843	13
225				5,715		5,715	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) December 31, 2020	Year of Report December 31, 2020
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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	GREEN MEADOW FARMS	LU				
2	GRENFELL HYDRO	LU				
3	KLEBER HYDRO	LU				
4	MAHLE ENGINE COMPONENTS	LU				
5	MICHIANA HYDRO	LU				
6	MICHIGAN STATE UNIVERSITY	LU				
7	NANR LENNON GENERATING	LU				
8	NANR - RATHBUN	LU				
9	OTSEGO PAPER	LU				
10	SCENIC VIEW DAIRY-AD	LU				
11	STS CASCADES	LU				
12	STS FALLASBURG	LU				
13	STS ADA	LU				
14	TOWER HYDRO	LU				
15	VENICE PARK	OS				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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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 (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	2,280			63,863	96,352		
1,872			15,783	101,182		116,965	2
5,923				385,845		385,845	3
5				96		96	4
274			24,296	23,117		47,413	5
14,842				367,057		367,057	6
4,724			219,044	109,623		328,667	7
4,765			68,394	225,696		294,090	8
13,310				290,931		290,931	9
2,606			85,096	59,718		144,814	10
13,490			117,900	733,357		851,257	11
1,544			53,925	86,196		140,121	12
4,392			135,529	133,843		269,372	13
1,795				117,081		117,081	14
17,771				945,365		945,365	15

Name of Respondent Consumers 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, 2020
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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.
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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	WHITES BRIDGE HYDRO	LU				
2	WM RENEWABLE-NORTHERN OAKS	LU				
3	ADA COGENERATION	LU				
4	ADRIAN ENERGY	LU				
5	APPLE BLOSSOM WIND FARM	LU				
6	BLISSFIELD RENEWABLE (BEEBE)	LU				
7	BOYCE HYDRO	LU				
8	CADILLAC RENEWABLE	LU				
9	ENTERGY	LU				
10	FILER CITY	LU				
11	C & C ENERGY LLC (C&C ELEC 1)	LU				
12	GENESSE POWER STATION	LU				
13	GRANGER - BYRON CENTER	LU				
14	GRANGER - GRAND BLANC	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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.

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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.

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	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	4,719			(3,485)	400,364		
5,482			186,400	170,611		357,011	2
143,506			9,728,173	5,626,354		15,354,527	3
12,156			530,388	422,948		953,336	4
265,172			5,296,455	6,105,929		11,402,384	5
186,704			1,887,960	15,981,386		17,869,346	6
11,124			245,317	458,908		704,225	7
49,655			4,525,485	2,040,832	861,377	7,427,694	8
6,898,204			326,563,665	76,297,844		402,861,509	9
512,995			22,902,768	17,770,750	7,688,026	48,361,544	10
11,506			489,338	403,434		892,772	11
90,239			12,839,688	4,182,467	1,857,893	18,880,048	12
18,565			270,408	1,126,490		1,396,898	13
21,754			900,488	913,929		1,814,417	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, 2020
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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.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRANGER - OTTAWA	LU				
2	GRANGER - PINCONNING	LU				
3	GRAYLING	LU				
4	HARVEST II WINDFARM	LU				
5	HERITAGE GARDEN WIND FARM I	LU				
6	HERITAGE GARDEN SOLAR	LU				
7	HERITAGE STONEY CORNERS I	LU				
8	HERITAGE STONEY CORNERS I PHASE 3	LU				
9	HILLMAN LIMITED	LU				
10	KENT COUNTY	LU				
11	MICHIGAN POWER LIMITED	LU				
12	MICHIGAN WIND 1, LLC	OS				
13	MICHIGAN WIND 2	LU				
14	NORTH AMERICAN RESOURCES (PEOPLES	LU				
15	VIKING - LINCOLN	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) December 31, 2020	Year of Report December 31, 2020
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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.

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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.

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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 (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	35,516			1,714,240	1,329,650		
23,098			844,388	978,045		1,822,433	2
66,304			4,567,182	2,619,686	1,984,380	9,171,248	3
174,043			1,845,556	14,366,451		16,212,007	4
51,082			585,745	4,006,861		4,592,606	5
1,227				114,687		114,687	6
29,827			330,397	2,166,804		2,497,201	7
20,561			220,264	1,631,030		1,851,294	8
109,647			3,064,076	4,307,164	147,934	7,519,174	9
101,188			1,849,877	6,390,685		8,240,562	10
1,064,554			40,087,322	37,063,584		77,150,906	11
169,282			298,760	4,471,215		4,769,975	12
260,221			2,709,682	20,055,875		22,765,557	13
23,836			1,010,300	832,083		1,842,383	14
143,096			2,766,681	5,735,257	801,049	9,302,987	15

Name of Respondent Consumers 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, 2020
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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	VIKING MCBAIN	LU				
2	WM RENEWABLE ENERGY	LU				
3	WM RENEWABLE PINE TREE ACRES	LU				
4	MIDLAND COGENERATION	LU				
5	MISO	LU				
6	RPS COSTS	OS				
7	RENEWABLES	OS				
8	EXPERIMENTAL ADVANCE RENEWABLE	OS				
9	SOLAR GARDENS-SUBSCRIBED	LU				
10	LARGE C&I PROGRAM-SUBSCRIBED	LU				
11	MIDLAND COGENERATION-ZRC	LU				
12	BROKERAGE FEES	OS				
13	INSURANCE REIMBURSEMENT	OS				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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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 (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	138,797			2,900,845	5,562,968	2,137,758	
12,735			517,254	444,300		961,554	2
62,449			1,891,620	3,897,569		5,789,189	3
6,110,093			110,172,469	188,559,307		298,731,776	4
7,133,351			427	124,569,093		124,569,520	5
					(6,265,369)	(6,265,369)	6
				13,362,333		13,362,333	7
6,681			299,549	379,422		678,971	8
5,311			177,245	215,859		393,104	9
116,807			492,833	2,494,310		2,987,143	10
			1,199,919			1,199,919	11
					3,275	3,275	12
					(484,733)	(484,733)	13
24,237,520			567,530,886	584,292,663	8,731,590	1,160,555,139	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, 2020
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
326	1	d, e, f	All counterparties listed on pages 326 - 326.4 columns d, e, and f are NA.	
326	12	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.	
326.1	15	a	Venice Park is under the Green Power (energy only) contract.	
326.2	10, 12	a	An affiliated company has an ownership interest in this company.	
327.2	5	g	Apple Blossom Wind Farm is Out of Footprint and therefore excluded from page 401	
327.2	8, 10, 12	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.	
326.3	3	a	An affiliated company has an ownership interest in this company.	
326.3	12	a	Michigan Wind 1 unit 2 is under the green power contract.	
327.3	3, 9, 15	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.	
327.4	1	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.	
326.4	5	a	MISO Energy Market transactions were recorded on a net hourly basis in 2020.	
326.4	7	a	Reflects the costs associated with the green generation program.	
326.4	11	a	Zonal Resource Credits purchased by the company.	
326.4	12	a	Zonal Resource Credit Brokerage Fees.	
326.4	13	a	Insurance Reimbursement	
327.4	6	l	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.	
327.4	5	m	Some portion of the Company's power purchased from the MISO market may be attributable to its 1 MW Parkview Battery storage or the 0.5 MW Circuit West Battery storage project during periods where the Company was a net purchaser from MISO and the battery was being charged.	
327.4	10	g	Large C&I Program - Subscribed is Out of Footprint and therefore excluded from page 401	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain

in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

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.

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	MISO as billing agent			
2	MISO Tariff Schedule 1	Various	Various	OS
3	MISO Tariff Schedule 7	Various	Various	SFP
4	MISO Tariff Schedule 8	Various	Various	NF
5	MISO Tariff Schedule 9	Various	Various	FNO
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) December 31, 2020	Year of Report December 31, 2020
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

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.

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.

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.

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.

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

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
MISO Tariff	Various	Various				2
MISO Tariff	Various	Various				3
MISO Tariff	Various	Various				4
MISO Tariff	Various	Various				5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

where energy was delivered as specified in the contract.

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.

8. Report in columns (i) and (j) the total megawatthours received and delivered.

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 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.

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.

11. Footnote entries and provide explanations following all required data.

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
		39,665	39,665	2
		40,259	40,259	3
		6,866	6,866	4
		2,025,725	2,025,725	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
		2,112,515	2,112,515	

Name of Respondent Consumers 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, 2020
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	30,019,749	3,709,965	12.4
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,949
18	Frontier North Telephone Company	Poles	3,173,468
19	Century Telephone Company	Poles	135,367
20	Cable Television Companies, Internet Connection	Poles & Conduit	3,875,678
21	and Various Telephone Companies Operating		
22	in the Company Service Area		
23	Other Telecommunication Customers	Towers	2,204,375
24	Miscellaneous Rentals, Including Utility	Various	2,079,661
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area		
27			
28	Total Account 454		13,048,498
29			
30	ACCOUNT 455 - None		

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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.	529,210
14	Miscellaneous Service Revenue	360
15	ACCOUNT 451 TOTAL	529,570
16		
17	OTHER ELECTRIC REVENUES-ACCOUNT 456	
18	Authorized Return on Renewable Energy Assets	73,876,880
19	Retail Open Access	29,665,764
20	METC 2018 Utilization Adjustment	1,131,447
21	Ancillary Service	1,723,533
22	Purchase Power Admin Fees	624,487
23	Sub Station Maintenance Rev-Non Consumers Equipment	693,882
24	Sales and Use Tax Discount	633,249
25	Interconnection Payment Plan	468,194
26	NSF	455,285
27	Smart Meter Opt-Out Charges	366,461
28	Alternate Service (extraordinary facilities):	264,399
29	Electric Blackstart Revenue	322,285
30	Generator Interconnection Fees	516,300
31	Other Hydro Resources	329,739
32	Rate of Return Billed to Others	(487,953)
33	Financial Compensation Mechanism	1,258,497
34	Other Electric Revenue	164,150
35	ACCOUNT 456 TOTAL	112,006,599
36		
37	TOTAL	112,536,169

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- | | |
|---|--|
| <p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other</p> | <p>charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p> |
|---|--|

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt hours Received (b)	Megawatt hours Delivered (c)	Demand Charges (\$) (c)	Energy Charges (\$) (d)	Other Charges (\$) (e)	Total Cost of Transmission (\$) (f)
1	Mich Elec Tran Co			24,000			24,000
2	MISO			366,239,586			366,239,586
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			366,263,586			366,263,586

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	b	OS
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, 2020
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LEASE RENTALS CHARGED

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

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

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

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

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

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

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

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	
The Huntington National Bank	Vehicles (Note 1)	
Citizens Asset Finance	Vehicles (Note 1)	
Fifth Third Equipment Finance Company	Vehicles (Note 1)	
Chase Equipment Finance	Vehicles (Note 1)	
City of Jackson	Parking Structure & Land	2061
Frontier North, Inc.	Joint Pole Rentals	
AT&T	Joint Pole Rentals	
Semco Energy - Pipeline	Pipeline	2032
DCP Bay Area Pipeline LLC - MMP (Michigan Pipeline)	Pipeline	2022

** 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, 2020
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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 (f)	Other (g)	Lessor (h)	Other (i)		
		224,289				(Note 3)	
		2,240,600				(Note 3)	
		933,823				(Note 3)	
		277,699				(Note 3)	
		742,110				(Note 3)	
		258,377				(Note 3)	
		161,840				(Note 3)	
9,002,061 (O)		958,950		7,500,000		931	
		1,218,306				589	
		979,949				589	
13,890,136 (O)		499,000		16,472,000		547	
14,260,000 (O)		4,029,600		55,742,800		501	

Name of Respondent Consumers 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, 2020
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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)
Rhode Island & M Associates Boji Group, L.L.C. Lone Properties, Inc. Jack Stover Oakland Pointe Partners, LLC Alea Properites LLC Commonwealth Commerce Group, Inc. Muskegon County Land	Office Space - Washington DC Office Space - Lansing Regulatory Office Storage - Benzonia South Monroe Service Center Office Space - Pontiac DPO (Note 5) Office Space (Note 5) Office Space - Jackson Land	2021 (R)

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)

First Union Rail Corporation	Railroad Cars (Note 4)	2021 (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)
Progressive Rail Corporation	Railroad Cars (Note 4)	2022 (P)
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)
Banc of America	Railroad Cars (Note 4)	2022 (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) December 31, 2020	Year of Report December 31, 2020
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A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
1,232,451 (O)		51,131				(Note 3)	
		35,828				(Note 3)	
		72,820				(Note 3)	
		65,474				(Note 3)	
		23,602				(Note 3, 5)	
		19,450				(Note 3, 5)	
		236,509			1,600,726	(Note 3)	
	47,700				(Note 3)		

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)

19,599,141 (O)	Note 2	523,800		22,509,581	151	28,994
8,753,420 (O)	Note 2	807,001		11,844,623	151	639,330
8,218,860 (O)	Note 2	837,217		11,489,250	151	624,045
8,152,040 (O)	Note 2	830,410		11,373,889	151	618,972
18,404,337 (O)	Note 2	2,156,858		25,344,883	151	1,840,005
18,404,337 (O)	Note 2	2,071,371		24,531,405	151	1,825,927
17,555,985 (O)	Note 2	1,729,793		20,378,362	151	3,404,054
35,469,060 (O)	Note 2	1,281,000		37,509,295	151	803,964

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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LEASE RENTALS CHARGED FOOTNOTES

Notes:

- (1) This master lease agreement involves numerous individual leases with various termination dates.
- (2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.
- (4) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.
- (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		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, 2020
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,340,375		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7				
8	OTHER			
9	Voluntary Separation Plan	6,109,827		
10	COVID-19 Expenses	3,330,966		
11	Media & Communications	2,202,119		
12	Board of Director Fees	1,094,582		
13	Facilities Write-offs	891,988		
14	Various Banks-Service Charges	635,597		
15	Customer Insight & Quality	87,436		
16	Employee Dues	70,437		
17	Billing Credits	(155,308)		
18	Lobbying Credits	(159,887)		
19	Generation Contingency Reserve	(193,400)		
20	Employees Award Accrual Reversal	(324,354)		
21	Vacation Liability Accrual	(665,146)		
22	Other Miscellaneous	(78)		
23	Total	12,924,779		
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	TOTAL	14,265,154		

Name of Respondent Consumers 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, 2020
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)**

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

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

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		579,919	9,079,947	9,659,866
2	Steam Production Plant	215,680,322			215,680,322
3	Nuclear Prod Plant-Depreciation Nuclear Prod Plant- Decommissioning				0 0 0
4	Hydraulic Prod Plant-Conventional	29,223,084			29,223,084
5	Hydraulic Prod Plant-Pumped Storage	22,858,518			22,858,518
6	Other Production Plant	53,573,651			53,573,651
7	Transmission Plant	354,391			354,391
8	Distribution Plant	264,804,375			264,804,375
9	General Plant	9,042,365			9,042,365
10	Common Plant-Electric	20,996,260	34,862	65,914,602	86,945,724
11	TOTAL	616,532,966	614,781	74,994,549	692,142,296

B. BASIS FOR AMORTIZATION CHARGES

- Amortization of Limited Term Plant is based on the lives of the original building leases.
- Amortization of Intangible Plant is based on the estimated life of the intangible plant.
- Common Plant Depreciation and Amortization Expenses:

	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	20,996,260	34,862	65,914,602	86,945,724
B. Allocation of Electric Depreciation Expense	-	-		-
Total	20,996,260	34,862	65,914,602	86,945,724

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam						
13	310.2	808			2.99		
14	311.0	456,767	90.00	(17.00)	3.76	R2.5	
15	312.0	3,274,467	60.00	(21.00)	5.06	R1.5	
16	314.0	447,431	58.00	(20.00)	5.03	R0.5	
17	315.0	132,154	63.00	(18.00)	5.17	L1.5	
18	316.0 & 316.1	59,785	40.00	(18.00)	5.78	L0	
19							
20	Total	4,371,412					
21							
22	Hydro						
23	330.3	41			3.42		
24	331.0 & 331.3	21,243	125.00	(117.00)	7.66	R1.5	
25	332.0 & 332.1	81,240	95.00	(433.00)	18.60	L5	
26	333.0	36,345	80.00	(411.00)	23.80	R3	
27	334.0	9,370	75.00	(299.00)	17.26	S0.5	
28	335.0	14,298	31.00	(267.00)	15.29	L0	
29	336.0	142		(475.00)	21.06		
30							
31	Total	162,679					
32							
33	Ludington Pumped Storage						
34	331.0 & 331.3	30,828	125.00	(99.00)	4.32		
35	332.0	98,938	95.00	(97.00)	3.07		
36	333.0	276,621	80.00	(99.00)	5.20		
37	334.0	66,886	60.00	(97.00)	5.01		
38	335.0	9,172	40.00	(99.00)	7.74		
39	336.0	1,522		(96.00)	2.90		
40							
41	Total	483,967					
42							
43	Other						
44	340.2	-					
45	341.0	-					
46	342.0	-					
47	344.0	-					
48	345.0	-					
49	346.0	-					
50							
51	Total	-					
52							
53							
54							
55							
56							
57							
58							

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
59	Combined Cycle						
60	341.0	42,809		(1.00)	4.70		
61	342.0	2,056	60.00	(1.00)	4.75	L2	
62	344.0	490,613	60.00	(2.00)	4.81	L4	
63	345.0	35,125	60.00	(2.00)	4.90	R1.5	
64	346.0	7,032	22.00	(3.00)	5.65	R3	
65							
66	Total	577,635					
67							
68	Wind Other Production						
69	340.4	17,934			1.33		
70	341.1	48,759	75.00	(59.00)	2.11		
71	344.1	708,373	27.00	(3.00)	3.86		
72	345.1	43,325	75.00	(1.00)	1.34		
73	346.1	3,803	75.00	(1.00)	1.34		
74							
75	Total	822,194					
76							
77	Solar Other Production						
78	340.5	169			4.35		
79	341.2	2,339			4.35		
80	344.2	9,524			4.35		
81	345.2	2,663			4.35		
82	346.2	6			4.35		
83							
84	Total	14,701					
85							
86	Transmission						
87	350.2	191	75.00	0.00	1.48	R3	
88	352.0	193	62.00	(10.00)	1.87	R4	
89	353.0	3,327	50.00	(25.00)	2.57	R1.5	
90	354.1	474	75.00	(90.00)	2.75	R2	
91	354.2	37	75.00	0.00	1.44	R2	
92	355.1	7,575	65.00	(65.00)	2.57	R2	
93	355.2	1,208	65.00	0.00	1.57	R2	
94	356.0	4,880	65.00	(40.00)	2.19	R0.5	
95							
96	Total	17,885					
97							
98	Distribution Prod						
99	361.2	3,919	62.00	(10.00)	1.82	R4	
100	362.2	47,646	50.00	(25.00)	2.55	R1.5	
101							
102	Total	51,565					
103							
104							
105							

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
106	Distribution - HV						
107	360.4	52,396	75.00	0.00	1.36	R3	
108	361.1	26,654	62.00	(10.00)	1.82	R4	
109	362.1	395,637	50.00	(25.00)	2.55	R1.5	
110	364.1	2,266	75.00	(90.00)	2.68	R2	
111	364.2	101	75.00	0.00	1.40	R2	
112	364.3	432,162	65.00	(65.00)	2.57	R2	
113	364.4	13,340	65.00	0.00	1.57	R2	
114	365.2	192,721	65.00	(40.00)	2.17	R0.5	
115	366.1	2,192	55.00	(10.00)	2.08	S3	
116	367.1	17,361	46.00	(25.00)	2.76	R3	
117	367.2	(8)	55.00	0.00	1.96	S3	
118							
119	Total	1,134,822					
120							
121	Distribution						
122	360.2	35,979	65.00	0.00	1.48	R3	
123	361.0	74,531	60.00	(30.00)	2.14	R2	
124	362.0	881,774	50.00	(15.00)	2.28	R0.5	
125	363.0	4,763	15.00	0.00	6.70		
126	364.0	1,819,925	52.00	(132.00)	4.38	R3	
127	365.0	1,512,724	60.00	(30.00)	1.98	R1.5	
128	366.0	154,961	60.00	(40.00)	2.30	R2.5	
129	367.0	631,627	62.00	(38.00)	2.19	R2	
130	368.0	914,147	44.00	(25.00)	2.78	R2	
131	369.1	237,678	50.00	(50.00)	2.92	R1	
132	369.2	538,929	45.00	(60.00)	3.47	R3	
133	370.0	180,097	29.00	(25.00)	4.57	L0	
134	370.1	388,052	20.00	(15.00)	5.74	R2	
135	371.0	8,771	25.00	0.00	3.90	R0.5	
136	371.1	22,760	25.00	0.00	3.90	R0.5	
137	373.0	160,627	35.00	(30.00)	3.64	R0.5	
138	Total	7,567,345					
139							
140	General						
141	389.2	295	50.00	0.00	0.05	S4	
142	390.0	147,668	50.00	(25.00)	1.49	R1.5	
143	391.0 & 391.1	7,891	17.00	0.00	5.88	SQ	
144	391.2 & 391.3	22,826	5.00	5.00	19.00	SQ	
145	393.0 & 393.1	19	22.00	1.00	4.50	SQ	
146	394.0 & 394.1	10,435	15.00	0.00	6.67	SQ	
147	395.0 & 395.1	737	17.00	0.00	5.88	SQ	
148	397.0 & 397.1	20,198	20.00	0.00	5.00	SQ	
149	398.0 & 398.1	2,402	14.00	0.00	7.14	SQ	
150							
151	Total	212,471					
152	Grand Total	15,416,676					

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington and Non-Transmission depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015).
337	33	A	Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-18195 (effective January 10, 2019).
337	85	A	Transmission depreciation rates in column (e) pursuant to FERC Order No. ER18-56-000 (effective January 1, 2018).

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (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.

(b) *Miscellaneous Income Deductions*-- 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

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (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.

(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	-
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4		
5	426.1 - Donations	
6		
7	CE Foundation	24,000,000
8	Social Welfare	7,119,116
9	E4E Relief	1,000,000
10	Community, Civic & Cultural Development	539,338
11	Homeless Shelters	56,460
12	Other Donations	5,750
13	Total - 426.1	32,720,664
14		
15	426.3 - Penalties and Other Deductions	
16		
17	Utility Outage Credits	42,691
18	Ray Station Fire Penalty	10,000
19	Other Penalties and Other Deductions	1,989
20	Total - 426.3	54,680
21		
22	426.4 - Expenditures of Civic & Political Activities	
23		
24	Governmental Affairs Activity	5,149,595
25	Total 426.4	5,149,595
26		
27	426.5 - Other Deductions	
28		
29	Gain on Transmission Sale - Customer Sharing	14,400,000
30	Compensation Expense-EICP	11,412,122
31	Compensation Expense-Restricted Stock	10,379,677
32	Customer Billing Assistance	7,984,733
33	Compensation Expense-SERP	6,356,639
34	Loss on Investment - Deferred Compensation Plans	2,212,995
35	Compensation Expense-DSSP	2,142,276
36	Customer Value Initiative	1,763,609
37	Communications	732,288
38	Corporate Giving	493,180
39	Corporate Billing Credits and Loadings	(430,841)
40	2019 Gain of Transmision Sale - Customer Sharing	(17,000,000)
41	Other Deductions (minor items under 5% of account balance)	122,293
42	Total 426.5	40,568,971

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS
AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (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.

(b) *Miscellaneous Income Deductions*-- 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

Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (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.

(d) *Other Interest Expense* (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
43	430 - Interest on Debt to Associated Companies	
44		
45	Consumers 2014 Securitization LLC - various rates	7,697,922
46	Other Related Party Interest Expense - various rates	61,979
47	CMS Energy Note Payable Interest Expense - various rates	36,452
48	430 Total	7,796,353
49		
50		
51		
52		
53		
54	431 - Other Interest Expense	
55		
56		<u>Interest Rate (%)</u>
57	PSCR Over/Under Recovery Interest	1,910,698
58	GCR Over/Under Recovery Interest	1,664,286
59	Short-term Debt Interest	756,021
60	FIN 48 - State Tax	610,920
61	Security Deposit Interest	500,089
62	Letter of Credit Fee	359,782
63	Special Retirement Supplement Interest	228,141
64	Green Generation	216,134
65	Advanced Renewable Interest	121,462
66	Customer Billing	105,424
67	Energy Optimization Interest	74,547
68	Sales Tax	74,348
69	Karn Retention Interest	52,876
70	Various Escrows	31,187
71	TCJA Reserves Interest	23,680
72	Demand Response Interest	13,316
73	Deferred Capital Interest	(1,279,669)
74	Miscellaneous Interest Charges	1,717
75	431 Total	5,464,959
76		
77		
78		
79		
80		

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**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)**

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.

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.

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.

4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.

5. Minor amount may be grouped by classes if the number of items so grouped is shown.

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.

Line No.	Item (a)	Amount (b)
1	Outside Services	
2	Professional Services	68,717
3	Consulting	36,365
4		
5		
6	Subtotal	105,082
7		
8	Memberships	
9	Edison Electric Institute	161,094
10	American Gas Association	44,002
11	Other	10,992
12		
13	Subtotal	216,088
14		
15	Governmental Affairs Activity	4,828,425
16		
17	Total Account 426.4	5,149,595
18		
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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, 2020
EXTRAORDINARY ITEMS (Accounts 434 and 435)			
<p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.</p> <p>2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5%</p> <p>on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p>			
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2			
3	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			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020	
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 <i>(Furnish name of regulatory commission or body, the docket or case number, and a description of the case.)</i> (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		135,048	135,048	
3					
4	Minor Items		(9,303)	(9,303)	
5					
6					
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	764,243		764,243	
14					
15					
16					
17					
18					
19					
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22					
23					
24					
25					
26					
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42					
43					
44	TOTAL	764,243	125,745	889,988	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, 2020
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

4. List in column (f), (g), and (h) expenses incurred

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Electric	928	106,867					1
Gas	928	28,181					2
Electric	928	(10,533)					3
Gas	928	1,230					4
Electric	928	0					5
Gas	928	0					6
							7
							8
							9
							10
							11
							12
Electric	928	496,757					13
Gas	928	267,486					14
							15
							16
							17
							18
							19
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		889,988	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, 2020
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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 projects. (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.)

2. Indicate in column (a) the applicable classification, as shown below.

Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

 a. Hydroelectric

 i. Recreation, fish, and wildlife

 ii. Other hydroelectric

 b. Fossil-fuel steam

 c. Internal combustion or gas turbine

 d. Nuclear

 e. Unconventional generation

 f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

 a. Overhead

 b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	B. Electric Utility R, D & D	
2	Performed Externally	
3	(1) Research Support to the Electric	Generation
4	Power Research Institute	Generation
5		Distribution
6		Distribution
7		Distribution
8		
9		
10		
11		
12		
13	(5) Total Cost Incurred	
14		
15		
16		
17		
18		
19		
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32		

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute with expenses during the year or the account to which
(3) Research Support to Nuclear Power Groups amounts were capitalized during the year, listing Account
(4) Research Support to Others (Classify) 107, *Construction Work in Progress*, first. Show in column (f)
(5) Total Cost Incurred the amounts related to the account charged in column (e).
3. Include in column (c) all R, D & D items performed 5. Show in column (g) the total amortized accumulation of
internally and in column (d) those items performed outside costs of projects. This total must equal the balance in
the company costing \$5,000 or more, briefly describing the Account 188, *Research, Development, and Demonstration*
specific area of R, D & D (such as safety, corrosion control, *Expenditures*, Outstanding at the end of the year.
pollution, automation, measurement, insulation, type of 6. If costs have not been segregated for R, D & D activities
appliance, etc.) Group items under \$5,000 by or projects, submit estimates for columns (c), (d), and (f) with
classifications and indicate the number of items grouped. such amounts identified by "Est."
Under Other, (A.(6) and B.(4)) classify items by type of R, D 7. Report separately research and related testing facilities
& D activity. operated by the respondent.
4. Show in column (e) the account number charged

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)		
	654,810	107	654,810		1
	519,407	Various	519,407		2
	631,570	107	631,570		3
	189,941	580	189,941		4
	68,490	Various	68,490		5
					6
					7
					8
					9
					10
					11
					12
	2,064,218		2,064,218		13
					14
					15
					16
					17
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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	78,467,946		
4	Transmission	85,301		
5	Distribution	111,101,457		
6	Customer Accounts	23,536,469		
7	Customer Service and Informational	5,527,309		
8	Sales	14,313		
9	Administrative and General	53,013,690		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	271,746,485		
11	Maintenance			
12	Production	32,302,544		
13	Transmission	85,514		
14	Distribution	32,586,535		
15	Administrative and General	2,744,011		
16	TOTAL Maint. (Total of lines 12 thru 15)	67,718,604		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	110,770,490		
19	Transmission (Enter Total of lines 4 and 13)	170,815		
20	Distribution (Enter Total of lines 5 and 14)	143,687,992		
21	Customer Accounts (Transcribe from line 6)	23,536,469		
22	Customer Svc. And Informational (Transcribe from line 7)	5,527,309		
23	Sales (Transcribe from line 8)	14,313		
24	Administrative and General (Enter Total of lines 9 & 15)	55,757,701		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	339,465,089	(75,719,944)	263,745,145
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	5,629,318		
32	Transmission	10,770,850		
33	Distribution	91,606,900		
34	Customer Accounts	24,544,661		
35	Customer Service and Informational	1,757,135		
36	Sales	13,752		
37	Administrative and General	32,126,057		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	166,448,673		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
GAS (Continued)				
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	7,481,949		
44	Transmission	5,417,225		
45	Distribution	16,758,321		
46	Administrative and General	1,603,881		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	31,261,376		
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Total of lines 28 and 40)	0		
50	Production-Nat. Gas (Including Expl. & Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	13,111,267		
53	Transmission (Lines 32 and 44)	16,188,075		
54	Distribution (Lines 33 and 45)	108,365,221		
55	Customer Accounts (Line 34)	24,544,661		
56	Customer Service and Informational (Line 35)	1,757,135		
57	Sales (Line 36)	13,752		
58	Administrative and General (Lines 37 and 46)	33,729,938		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	197,710,049	(48,252,323)	149,457,726
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	537,175,138	(123,972,267)	413,202,871
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	174,332,576	80,063,375	254,395,951
66	Gas Plant	172,867,360	54,748,403	227,615,763
67	Other	1,911,232	9,284,750	11,195,982
68	TOTAL Construction (Total of lines 65 thru 67)	349,111,168	144,096,528	493,207,696
69	Plant Removal (By Utility Departments)			
70	Electric Plant	20,425,821	16,146,364	36,572,185
71	Gas Plant	8,593,412	3,305,019	11,898,431
72	Other	16,493	25,925	42,418
73	TOTAL Plant Removal (Total of lines 70 thru 72)	29,035,726	19,477,308	48,513,034
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	385,073	5,966,061	6,351,134
76	Labor Billed to Assoc Companies (146)	3,711,693	1,179,040	4,890,733
77	Stores expense (163)	16,108,012	(16,107,939)	73
78	Clearing Accounts (184)	24,993,378	(24,299,190)	694,188
79	Injuries & Damages (228)	1,743,469	8,493	1,751,962
80	Job Work (416)/ Non-Utility Operations (417.1)	3,503,883	383,362	3,887,245
81	Other Income Deductions/ Civic & Political (426)	25,853,031	(638,875)	25,214,156
82	Regulatory Assets (182)	7,842,323	(7,173,920)	668,403
83	Other Miscellaneous	131,179	1,081,399	1,212,578
84	TOTAL Other Accounts	84,272,041	(39,601,569)	44,670,472
85	TOTAL SALARIES AND WAGES	999,594,073	0	999,594,073

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COMMON UTILITY PLANT AND EXPENSES

<p>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.</p> <p>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</p>	<p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>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.</p> <p>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.</p>
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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	519,173,879	222,609,060	741,782,939
389.1 Land	3,705,300	2,098,741	5,804,041
389.2 Right of Way	37,966	23,808	61,774
390.0 Structures & Improvements	152,387,405	129,133,757	281,521,162
390.1 Structures & Improvements - Leased	1,777,590	1,714,042	3,491,632
391.0 Office Furniture & Equipment	19,391,259	16,432,239	35,823,498
391.1 Office Furniture & Equipment - Mass	226,266	191,738	418,004
391.2 Computer Equipment	73,508,636	31,518,705	105,027,341
391.3 Computer Equipment - Mass	-	-	-
392.0 Transportation Equipment	60,502,655	58,926,196	119,428,851
392.3 Equipment Installed on Lease Vehicles	246,320	239,902	486,222
393.0 Stores Equipment	5,569	5,423	10,992
393.1 Stores Equipment - Mass	-	-	-
394.0 Tools, Shop & Garage Equipment	14,746,078	14,361,854	29,107,932
394.1 Tools, Shop & Garage Equipment - Mass	2,042,147	1,988,936	4,031,083
395.0 Laboratory Equipment	7,583,054	7,385,470	14,968,524
395.1 Laboratory Equipment - Mass	74,762	72,813	147,575
396.0 Power Operated Equipment	17,901,421	17,434,980	35,336,401
397.0 Communication Equipment	21,460,530	15,514,884	36,975,414
397.1 Communication Equipment - Mass	10,575,023	7,928,955	18,503,978
398.0 Miscellaneous Equipment	2,536,849	2,470,748	5,007,597
398.1 Miscellaneous Equipment - Mass	34,238	33,346	67,584
399.1 ARO	665,342	375,230	1,040,572
Total	908,582,289	530,460,827	1,439,043,116

NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2020 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.

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COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2020:

Balance at Beginning of Year	809,768,951
Depreciation Accrual for 2020	
Account 403 Electric (A)	20,996,260
Account 404 Electric	34,862
Account 405 Electric	65,914,602
Account 403 Gas (A)	11,330,461
Account 404 Gas	33,733
Account 405 Gas	27,820,611
Transportation Expenses-Clearing	<u>13,633,308</u>
Total Depreciation Accrual	139,763,837
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(80,919,277)
Cost of Removal	(793,469)
Salvage	<u>939,254</u>
Total Net Charges	(80,773,492)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	<u>(648,469)</u>
Balance at End of the Year	<u><u>868,110,827</u></u>
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2020: (B)	
Electric	559,314,458
Gas	<u>308,796,369</u>
Total	<u><u>868,110,827</u></u>

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

(A) Account 403 expenses allocated based on December 31, 2019 common utility allocation of original costs by department.

(B) Based on December 31, 2020 common utility allocation of original costs by department.

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, 2020	
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 \$250,000, 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	ACCENTURE INTERNATIONAL LIMITED			107 108 416 506 535 546 556	
2	1 GRAND CANAL SQUARE	Consulting	Fee &	580 824 851 859 880 901 903	
3	GRAND CANAL HARBOUR, DUBLIN TWO, DB, D02 P	Services	Expenses	907 908 920 921 923	3,920,639
4	ACCENTURE LLP			107 108 416 506 535 546 556	
5	161 N CLARK AVENUE	Consulting	Fee &	580 824 851 859 880 901 903	
6	CHICAGO, IL 60601	Services	Expenses	907 908 920 921 923	7,482,527
7	ACCESS SCIENCES CORPORATION	Consulting/		107 108 146 416 506 535 546	
8	1900 WEST LOOP S, STE 250	Technical	Fee &	556 580 824 851 859 880 903	
9	HOUSTON, TX 77027	Services	Expenses	920 921	416,745
10	ACLARA TECHNOLOGIES LLC				
11	77 WEST PORT PLAZA DRIVE, SUITE 500	Consulting	Fee &	107 108 182 902	
12	ST LOUIS, MO, 63146	Services	Expenses		921,089
13	AECOM TECHNICAL SERVICES OF MI INC				
14	1050 WILSON ST	Technical	Fee &	107 108 537 543	
15	MARQUETTE, MI, 49855	Services	Expenses		431,142
16	AHEAD LLC				
17	75 REMITTANCE DRIVE DEPT 6980	Technical	Fee &	107 108 920 921 923	
18	CHICAGO, IL 60675	Services	Expenses		2,268,478
19	ALLCONNECT INC				
20	1423 RED VENTURES DRIVE	Professional	Fee &	166 879	
21	FORT MILLS, SC 29707	Services	Expenses		685,488
22	ALLIED PRINTING CO INC				
23	22438 WOODWARD AVE	Printing	Fee &	426 879 901 903 907 908 909	
24	FERNDALE, MI 48220	Services	Expenses	921	1,244,700
25	AMERICAN ELECTRICAL TESTING COMPANY INC				
26	480 NEPONSET ST, PO BOX 267	Equip. Testing	Fee &	107 108 513 544 545 553	
27	CANTON, MA 02021	Services	Expenses		942,750
28	AMERICAN ELECTRICAL TESTING CO				
29	25 FORBES BLVD STE 1	Equip. Testing	Fee &	107 108	
30	FOXBORO, MA 02035	Services	Expenses		539,625
31	ANDY J EGAN INC				
32	2001 WALDORF NW	Construction	Fee &	107 108	
33	GRAND RAPIDS, MI 49544	Services	Expenses		1,305,639
34	AON CONSULTING INC				
35	29695 NETWORK PLACE	Consulting	Fee &	146 426 921 923 926	
36	CHICAGO, IL, 60673-1296	Services	Expenses		786,292
37	ARCADIS US INC				
38	28550 CABOT DR, SUITE 500	Consulting	Fee &	182	
39	NOVI, MI 48377	Services	Expenses		1,603,971
40	ARCOS INC				
41	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	107 108 580 590	
42	COLUMBUS, OH 43235	Services	Expenses		418,739
43	ARISTEO CONSTRUCTION CO				
44	12811 FARMINGONT RD	Construction	Fee &	107 108	
45	LIVONIA, MI 48150	Services	Expenses		369,485
46	ATI WORKSITE SOLUTIONS	Consulting/		107 108 143 146 163 184 186	
47	790 REMINGTON BLVD	Technical	Fee &	500 510 512 535 537 539 543	
48	BOLINGBROOK, IL 60440	Services	Expenses	546 556 580 824 880 920 921	1,869,323
49	BABCOCK & WILCOX COMPANY				
50	20 S VAN BUREN AVE	Engineering	Fee &	107 108 184 512	
51	BARBERTON, OH 44203	Services	Expenses		300,905
52	BAIN & COMPANY INC				
53	131 DARTMOUTH ST	Consulting	Fee &	107 108 146 184 416 506 535	
54	BOSTON, MA 02116	Services	Expenses	546 556 580 824 851 859 880	
55	BARR ENGINEERING COMPANY	Consulting/		903 908 920 921 923	
56	3005 BOARDWALK ST, STE 100	Technical	Fee &	107 108 146 163 182 502 512	
57	ANN ARBOR, MI 48108	Services	Expenses	543 583 588 863	5,204,678
58	BARTON MALOW COMPANY				
59	26500 AMERICAN DRIVE	Construction	Fee &	107 108 184 506 512 539 580	
60	SOUTHFIELD, MI 48034-2252	Services	Expenses	864	75,548,706

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, 2020
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
61	BASIC SYSTEMS INC	Engineering/			
62	9255 CADIZ ROAD	Construction	Fee &		
63	CAMBRIDGE, OH 43725	Services	Expenses	107 108	8,207,861
64	BENTLEY SYSTEMS INCORPORATED			107 108 416 506 535 546 556	
65	6685 STOCKTON DR	Technical	Fee &	580 824 851 859 890 920 921	
66	EXTON, PA 19341	Services	Expenses	923	806,603
67	BLACK & VEATCH LTD OF MICHIGAN				
68	3550 GREEN COURT	Engineering	Fee &	107 108 500 535 546 818 834	
69	ANN ARBOR, MI 48105	Services	Expenses	853 864 879	1,519,016
70	BLUE FLAME HEATING AND COOLING				
71	2430 N DORT HIGHWAY	Professional	Fee &		
72	FLINT, MI 48506	Services	Expenses	879	782,165
73	BRANDSAFWAY INDUSTRIES LLC			107 108 500 506 510 511 512	
74	1325 COBB INTERNATIONAL DRIVE, SUITE A-1	Construction	Fee &	513 535 541 542 546 551 553	
75	KENNESAW, GA 30152	Services	Expenses	834 864	273,196
76	C R MEYER & SONS COMPANY				
77	2516 GLADE STREET	Construction	Fees &		
78	MUSKEGON, MI 49444	Services	Expenses	107 108	349,513
79	CADMUS GROUP				
80	100 FIFTH AVE SUITE 100	Consulting	Fee &		
81	WALTHAM, MA 02451	Services	Expenses	182 184 907 908 909	4,246,972
82	CENTURY A&E CORPORATION				
83	277 CRAHEN AVE NE	Engineering	Fee &		
84	GRAND RAPIDS, MI 49525	Services	Expenses	107 108	532,298
85	CGI FEDERAL INC				
86	12601 FAIR LAKES CIRCLE	Consulting	Fee &		
87	FAIRFAX, VA 22033	Services	Expenses	182 416 907 908	1,786,643
88	CLEARRESULT CONSULTING GREAT LAKES				
89	4301 WESTBANK DR, BLDG A, SUITE 250	Technical/	Fee &		
90	AUSTIN, TX 78746	Consulting	Expenses	107 108 182 909 909	16,178,535
91	CLEVELAND INTEGRITY SERVICES				
92	PO BOX 658	Consulting	Fee &	107 108 146 163 184 833 834	
93	CLEVELAND, OH 74020	Services	Expenses	856 863 865 870 878 887 892	20,753,595
94	COMMONWEALTH ASSOCIATES INC				
95	PO BOX 1124	Consulting	Fee &		
96	JACKSON, MI 49204	Services	Expenses	107 108 146 513 561 580 583	1,508,951
97	COMPREHENSIVE ENGINEERING PC				
98	4653 PLAINFIELD AVE NE	Consulting	Fee &		
99	GRAND RAPDIS, MI 49525	Services	Expenses	107 108	490,815
100	CONTI LLC				
101	6417 CENTER DR, SUITE 120	Construction	Fee &	107 108 500 510 511 512 513	
102	STERLING HEIGHTS, MI 48312	Services	Expenses	514 535 541 546 551 814 818	4,307,892
103	CREDIT BUREAU COLLECTION SVCS INC				
104	250 E TOWN ST	Professional	Fee &		
105	COLUMBUS, OH 43215	Services	Expenses	903	582,588
106	CSM GROUP INC				
107	600 E MICHIGAN AVE, SUITE A	Project Management	Fee &		
108	KALAMAZOO, MI 49007	Services	Expenses	107 108 253	2,810,686
109	DANIEL BRIAN ADVERTISING				
110	222 S MAIN ST	Consulting/	Fee &	107 108 146 182 184 426 580	
111	ROCHESTER, MI 48307	Marketing	Expenses	107 108 182 426 583 593	1,252,520
112	DAVEY RESOURCE GROUP				
113	PO BOX 5193	Consulting	Fee &		
114	KENT, OH 44240-5193	Services	Expenses	107 108 571 580 590 593	4,890,672
115	DELOITTE & TOUCHE LLP				
116	200 RENAISSANCE CENTER, SUITE 3900	Consulting	Fee &	107 108 416 506 535 546 556	
117	DETROIT, MI 48243	Services	Expenses	580 824 851 859 880 903 907	2,813,152
118	DIALOGDIRECT INC				
119	13700 OAKLAND ST	Professional	Fee &		
120	HIGHLAND PARK, MI 48203	Services	Expenses	186 879	3,677,659
121	DIVERSIFIED UG UTILITIES INC				
122	2329 EAST RIVERWOOD DR	Construction/	Fee &		
123	TWIN LAKE, MI 49457	Engineering	Expenses	107 108 583 584 585 587 593	2,961,123
124	DNV GL ENERGY SERVICES USA INC				
125	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
126	BURLINGTON, MA 01803	Services	Expenses	182	79,336,566
127	DOBLE ENGINEERING COMPANY				
128	85 WALNUT ST	Consulting	Fee &	107 108 506 511 512 513 514	
129	WATERTOWN, MA 02472	Services	Expenses	553 592 595	348,750
130					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
131	DONER PARTNERS LLC				
132	25900 NORTHWESTERN HIGHWAY	Consulting	Fee &	107 108 182 426 583 593 879	
133	SOUTHFIELD, MI 48075	Services	Expenses	908 920 912 923	3,716,865
134	DUN & BRADSTREET				
135	899 EATON AVE	Consulting	Fee &	182 921	262,032
136	BETHLEHEM, PA 18025	Services	Expenses		
137	E2 POWER SYSTEMS LLC				
138	12570 STATE ROUTE 143	Consulting	Fee &	107 108	347,226
139	HIGHLAND, IL 62249	Services	Expenses		
140	ELECTRICAL CONSULTANTS INC	Electrical/			
141	3521 GABEL RD	Engineering	Fee &	107 108 146 184 560 580 582	
142	BILLINGS, MT, 59102	Services	Expenses	583 588 590 592	1,586,865
143	EMERSON PROCESS MANAGEMENT				
144	200 BETA DR	Consulting	Fee &		
145	PITTSBURGH, PA 15238	Services	Expenses	107 108 500 506 510 512	3,951,604
146	EMPLOYMENT GROUP INC				
147	4625 BECKLEY RD, BLDG 200	Mail	Fee &		
148	BATTLE CREEK, MI 49015	Services	Expenses	107 108 920 923 923	665,073
149	ENERGY MARKET INNOVATIONS				
150	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
151	SEATTLE, WA 98104	Services	Expenses	182	3,876,815
152	ENVIANCE INC				
153	5857 OWENS AVE SUITE 102	Technical	Fee &		
154	CARLSBAD, CA, 92008	Services	Expenses	107 108 165 920 921 923	296,527
155	ERNST & YOUNG				
156	PO BOX 640382	Consulting	Fee &		
157	PITTSBURGH, PA 15264	Services	Expenses	146 920 921 923	1,250,979
158	ESRI INC				
159	380 NEW YORK STREET	Consulting	Fee &		
160	REDLANDS, CA 92373	Services	Expenses	107 108 232	1,540,125
161	FIDELITY INVESTMENTS				
162	300 PURITAN WAY	Professional	Fee &		
163	MARLBOROUGH, MA 01752	Services	Expenses	143 146 242 926	1,873,373
164	FISHBECK THOMPSON CARR & HUBER INC	Consulting/			
165	1515 ARBORETUM DR SE	Engineering	Fee &		
166	GRAND RAPIDS, MI 49546	Services	Expenses	107 108 592	423,035
167	FK ENGINEERING ASSOCIATES	Technical/			
168	30425 STEPHENSON HWY	Consulting	Fee &		
169	MADISON HEIGHTS, MI 48071	Services	Expenses	107 108 184 512 580 583	438,945
170	FLOWTEK INC				
171	PO BOX 1310	Technical	Fee &		
172	KALKASKA, MI 49646	Services	Expenses	107 108	282,245
173	FOLEY & LARDNER LLP				
174	500 WOODWARD AVE STE 2700	Professional	Fee &		
175	DETROIT, MI 48226	Services	Expenses	146 921 923	281,790
176	FORESEE CONSULTING				
177	10000 W CHARLESTON BLVD, SUITE 170	Consulting	Fee &		
178	LAS VEGAS, NV 89135	Services	Expenses	107 108 416 506 535 546 556	1,149,959
179	FRANKLIN ENERGY SERVICES LLC				
180	102 N FRANKLIN ST	Marketing	Fee &		
181	PORT WASHINGTON, WI 53074	Services	Expenses	182	13,071,307
182	GAP INTERNATIONAL INC	Consulting/			
183	700 OLD MARPLE RD	Training	Fee &		
184	SPRINGFIELD, PA 19064	Services	Expenses	146 184 818 920 921 923 925	932,680
185	GARTNER INC				
186	56 TOP GALLANT RD	Professional	Fee &		
187	STAMFORD, CT, 06904	Services	Expenses	146 912 920 921 923	420,785
188	GE INTERNATIONAL INC	Engineering/			
189	PO BOX 60500	Inspection	Fee &		
190	FORT MYERS, FL 33916	Services	Expenses	107 108 553	14,464,550
191	GEMELLARO SYSTEMS INTEGRATION INC				
192	376 ROBBINS DR	Security Installation	Fee &	107 108 163 184 416 506 511	
193	TROY, MI 48083	Services	Expenses	535 545 546 585 588 830 851	4,971,528
194	GENERAL ELECTRIC CO				
195	1 RIVER RD	Professional	Fee &		
196	SCHENECTADY, NY 12345	Services	Expenses	107 108	78,200,846
197	GOLDER ASSOCIATES INC	Engineering/			
198	809 DELTA AVE	Consulting	Fee &		
199	GLADSTONE, MI 49837	Services	Expenses	107 108 501 511 512 543 857	2,275,818
200	GRAND RIVER CONSTRUCTION INC	Engineering/			
201	5025 40TH AVE	Construction	Fee &	865	
202	HUDSONVILLE, MI 49426	Services	Expenses	107 108	684,886
203					

Name of Respondent Consumers 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, 2020	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
204	GREEN PANEL INC	Security Installation Services	Fee & Expenses	107 108 163 184 416 506 511	415,249
205	4023 S OLD US 23, SUITE 115			535 545 546 585 588 830 851	
206	BRIGHTON, MI 48114			874 880 903 920 921 923 935	
207	HARDMAN CONSTRUCTION INC	Construction Services	Fee & Expenses	107 108	583,247
208	242 S BRYE				
209	LUDINGTON, MI 49431				
210	HCL AMERICA INC	Consulting Services	Fee & Expenses	107 108 143 146 184 416 506	22,520,244
211	330 POTRERO AVE			535 546 556 580 824 851 880	
212	SUNNYVALE, CA 94085			903 920 921 923 935	
213	HDR MICHIGAN INC	Consulting Services	Fee & Expenses	107 108 537 545 580 583	417,277
214	5405 DATA COURT, SUITE 100				
215	ANN ARBOR, MI 48108				
216	HELVEY & ASSOCIATES INC	Collection Services	Fee & Expenses	107 108 184 583 593 874 903	929,442
217	1029 E CENTER ST				
218	WARSAW, IN 46580				
219	HENKELS & MC COY INC	Engineering/ Construction Services	Fee & Expenses	107 108 833 834 859 863 865	21,409,960
220	1106 O'ROURKE BLVD				
221	GAYLORD, MI 49735				
222	HERPETOLOGICAL RESOURCE & MANAGEMENT LLC	Environmental Services	Fee & Expenses	107 108	329,751
223	5301 UPDYKE RD				
224	GRASS LAKE, MI 49240				
225	HEWLETT PACKARD ENTERPRISE CO	Technical Services	Fee & Expenses	107 108 416 506 535 546 556	438,856
226	3000 HANOVER ST			580 824 851 859 880 903 920	
227	PALO ALTO, CA 94304			921	
228	HOLLAND ENGINEERING INC	Engineering Services	Fee & Expenses	107 108 184 863	2,299,921
229	220 HOOVER BLVD, SUITE 2				
230	HOLLAND, MI 49423-3766				
231	HYDAKER WHEATLAKE COMPANY	Electrical Services	Fee & Expenses	107 108 184 416 544 563 583	26,195,585
232	420 ROTH ST, SUITE B			587 592 593 594 892	
233	REED CITY, MI 49677				
234	HYDROTECH INC	Engineering/ Construction Services	Fee & Expenses	107 108	940,497
235	65 INDUSTRIAL COURT B				
236	SAULT STE MARIE, ON P6B 529				
237	ICF RESOURCES LLC	Professional Services	Fee & Expenses	182 235 908	30,934,642
238	9300 LEE HWY				
239	FAIRFAX, VA 22031				
240	IHS GLOBAL INC	Professional Services	Fee & Expenses	107 108 146 500 546 817 833	373,854
241	15 INVERNESS WAY EAST A111D			850 880 920 921 923	
242	ENGLEWOOD, CO 80112				
243	INFRASOURCE UNDERGROUND CONST	Construction Services	Fee & Expenses	107 108	8,331,480
244	4033 E MORGAN RD				
245	YPSILANTI, MI 48197				
246	INNOVATIVE DISCOVERY LLC	Professional Services	Fee & Expenses	923	483,642
247	1700 N MOORE STREET SUITE 1500				
248	ARLINGTON, VA 22209				
249	INOSENCIO & FISK PLLC	Professional Services	Fee & Expenses	228 586 593 920 921 923	443,233
250	740 W MICHIGAN AVE, PO BOX 4033				
251	JACKSON, MI 49204				
252	INTERNATIONAL COOLING TOWER	Engineering/ Construction Services	Fee & Expenses	107 108	1,701,025
253	3310 93RD STREET				
254	EDMONTON, AB T6N 1G7				
255	ITRON INC	Professional Services	Fee & Expenses	182	9,758,602
256	2111 N MOLTER RD				
257	LIBERTY LAKE, WA 99019				
258	J GIVOO CONSULTANTS INC	Consulting Services	Fee & Expenses	107 108 544 553 834	1,598,735
259	410 HOLLY GLEN DR				
260	CHERRY HILL, NJ 08034				
261	J R HEINEMAN & SONS INC	Construction Services	Fee & Expenses	107 108 184 506 511 512 513	605,863
262	1224 N NIAGARA ST			542 543 544 553	
263	SAGINAW, MI 48602				
264	JACOBS & CLEVINGER INC	Consulting Services	Fee & Expenses	879 907 908	1,452,621
265	515 N STATE ST, SUITE 1700				
266	CHICAGO, IL 60654-4776				
267	KPMG LLP	Professional Services	Fee & Expenses	107 108 146 580 590 850 870	4,076,228
268	DEPT. 0970, PO BOX 120001			885 921 923	
269	DALLAS, TX 75312				
270	KUBRA ARIZONA INC	Consulting Services	Fee & Expenses	165 901 908	414,266
271	40 E RIO, SUITE 535				
272	TEMPE, AZ 85281				
273					

Name of Respondent Consumers 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, 2020
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
274	L J ROSS ASSOCIATES INC				
275	4 UNIVERSAL WAY	Collection	Fee &		
276	JACKSON, MI 49202	Services	Expenses	903	786,999
277	LAKE SUPERIOR CONSULTING LLC				
278	130 W SUPERIOR ST, SUITE 614	Engineering	Fee &		
279	DULUTH, MN 55802	Services	Expenses	107 108 863	2,379,598
280	LEIDOS ENGINEERING LLC				
281	9400 BROADWAY EXTENSION, SUITE 300	Engineering	Fee &		
282	OKLAHOMA CITY, OK 73114	Services	Expenses	107 108 146 580 583	8,457,996
283	LODESTAR CONSTRUCTION INC				
284	333 N PARK ST	Construction	Fee &		
285	GRAND RAPIDS, MI 49544	Services	Expenses	107 108 228 563 583 592	1,709,855
286	MACMILLAN ASSOCIATES INC				
287	714 E MIDLAND ST	Professional	Fee &		
288	BAY CITY, MI 48706	Services	Expenses	107 108 935	304,909
289	MAGNOLA RIVER OF MICHIGAN LLC	Consulting/			
290	408 BANK ST	Engineering	Fee &		
291	DECATUR, AL 35801	Services	Expenses	107 108 146 865	3,419,381
292	METRO CONSULTING ASSOCIATES PLLC				
293	45345 FIVE MILE RD, PO BOX 1710	Surveying	Fee &		
294	PLYMOUTH, MI 48112-1710	Services	Expenses	107 108 184	2,106,320
295	MICROSOFT CORPORATION				
296	1000 TOWN CENTER, SUITE 2000	Technical	Fee &	107 108 146 165 184 416 506	
297	SOUTHFIELD, MI 48075	Services	Expenses	535 546 556 580 824 851 859	587,376
298	MID AMERICAN INSPECTION SVCS	Technical/			
299	1206 EFFIE RD, PO BOX 1427	Testing	Fee &		
300	GAYLORD, MI 49734	Services	Expenses	107 108 892	2,584,075
301	MILLER CANFIELD PADDOCK & STONE				
302	150 WEST JEFFERSON, SUITE 2500	Legal	Fee &	107 108 146 181 228 416 500	
303	DETROIT, MI 48226	Services	Expenses	500 506 510 535 539 541 546	1,648,727
304	MISS DIG SYSTEM INC				
305	3285 LAPEER RD WEST	Professional	Fee &	107 108 182 584 587 833 856	
306	AUBURN HILLS, MI 48326	Services	Expenses	863 874 865 909	729,359
307	MONARCH ELECTRIC APPARATUS SVCS				
308	1880 MEGGINNITY ST	Consulting	Fee &		
309	MELVINDALE, MI 48122	Services	Expenses	107 108 512	345,510
310	MONARCH WELDING & ENGINEERING				
311	1566 TECH PARK DR	Construction	Fee &		
312	BAY CITY, MI 48706	Services	Expenses	107 108 511 512 513 514	2,676,056
313	MOODYS INVESTORS SERVICE				
314	99 CHURCH STREET	Credit	Fee &		
315	NEW YORK, NY 10007	Services	Expenses	146 181 923	711,125
316	MOORE TROSPER CONSTRUCTION CO				
317	4224 KELLER ROAD	Construction	Fee &		
318	HOLT, MI 48842	Services	Expenses	107 108 920 921	3,522,282
319	MOSAIC COMPANY				
320	707 S GRADY WAY SUITE 450	Consulting	Fee &		
321	RENTON, WA 98057	Services	Expenses	107 108 830 874 880	592,890
322	MUE INC				
323	2420 AUBURN RD	Construction	Fee &		
324	AUBURN HILLS, MI 48326	Services	Expenses	107 108 146 583 584 587 858	35,635,673
325	NATIONAL ENERGY FOUNDATION				
326	4516 S 700, SUITE 100	Consulting	Fee &		
327	SALT LAKE CITY, UT 84107	Services	Expenses	182	1,400,000
328	NEWKIRK ELECTRIC ASSOCIATES				
329	1875 ROBERTS ST	Technical	Fee &	107 108 163 184 416 506 511	
330	MUSKEGON, MI 49442	Services	Expenses	535 546 549 556 580 824 851	45,220,066
331	NTH CONSULTANTS LTD				
332	41780 6 MILE RD, STE 200	Consulting	Fee &		
333	NORTHVILLE, MI 48168	Services	Expenses	107 108 182 184 501 549 588	271,311
334	OHM ADVISORS				
335	34000 PLYMOUTH RD	Consulting	Fee &		
336	LIVONIA, MI 48150	Services	Expenses	107 108	360,574
337	OPEN SYSTEMS INTERNATIONAL INC				
338	4101 ARROWHEAD DR	Technical	Fee &		
339	MEDINA, MN 55340-9649	Services	Expenses	107 108 165 506 535 546 558	2,036,136
340	OPTIV SECURITY INC				
341	1125 17TH ST, SUITE 1700	Technical	Fee &		
342	DENVER, CO 80202	Services	Expenses	546 556 580 824 851 859 880	1,924,772
343	ORACLE AMERICA INC				
344	500 ORACLE PKWY	Professional	Fee &		
345	REDWOOD SHORES, CA 94065	Services	Expenses	165 920 921 923	2,050,412
346					

Name of Respondent Consumers 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, 2020
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
347	OSISOFT LLC				
348	1600 ALVARADO ST	Consulting	Fee &		
349	SAN LEANDRO, CA 94577	Services	Expenses	165	623,526
350	PARAGON PARTNERS LTD				
351	5660 KATELLA AVE SUITE 100	Consulting	Fee &		
352	CYPRESS, CA, 90630	Services	Expenses	107 108 184	817,957
353	PAYMENTUS CORPORATION				
354	13024 BALLAYNTYNE CORPORATE PL, SUITE 450	Card Processing	Fee &		
355	CHARLOTTE, NC 28277	Services	Expenses	903 930	13,180,271
356	PIKE ENGINEERING MI LLC				
357	100 PIKE WAY	Engineering	Fee &		
358	MOUNT AIRY, NC 27030	Services	Expenses	107 108	725,111
359	POWER ADVOCATE INC				
360	179 LINCOLN ST	Consulting	Fee &		
361	BOSTON, MA 02111	Services	Expenses	107 108 920	8,411,363
362	POWER COSTS INC				
363	301 DAVID L BOREN BLVD SUITE 2000	Consulting	Fee &		
364	NORMAN, OK 73072	Services	Expenses	165	702,705
365	POWER PLANT SERVICES				
366	3131 SOFFEL AVE	Consulting	Fee &		
367	MELROSE PARK, IL 60160	Services	Expenses	107 108 184 513	360,283
368	PREMIER SAFETY				
369	46400 CONTINENTAL DR	Construction	Fee &	107 108 184 416 511 514 539	
370	CHESTERFIELD, MI 48047	Services	Expenses	541 549 552 553 582 583 584 592 834 850 870 874 875 880	283,336
371	PRESIDIO NETWORKED SOLUTIONS GROUP				
372	12120 SUNSET HILLS RD SUITE 202	Consulting	Fee &		
373	RESTON, VA, 20190-5862	Services	Expenses	107 108 165 506 535 546 556 580 824 859 880 903 920 921	626,827
374	PRICEWATERHOUSE COOPERS LLP				
375	400 RENAISSANCE CENTER	Consulting	Fee &		
376	DETROIT, MI 48243	Services	Expenses	146 181 242 908 921 923	5,854,814
377	PRO UNLIMITED INC				
378	7777 GLADES RD, SUITE 208	Staffing	Fee &	107 108 146 163 182 416 500	
379	BOCA RATON, FL 33434	Services	Expenses	506 535 546 551 580 824 851 880 903 920 921 923 935	55,710,353
380	PUMFORD CONSTRUCTION INC				
381	1674 CHAMPAGNE DR N	Construction	Fee &	107 108 163 184 903 920 921	
382	SAGINAW, MI 48604-9202	Services	Expenses	935	17,060,721
383	R L COOLSAET CONSTRUCTION				
384	28800 GODDARD ROAD	Construction	Fee &		
385	TAYLOR, MI 48180	Services	Expenses	107 108 889	2,386,007
386	RAC ENGINEERS & ECONOMISTS LLC				
387	1517 SOUTH 25 WEST	Engineering	Fee &		
388	PERRY, UT, 84302	Services	Expenses	107 108	649,621
389	RAMTECH SOFTWARE SOLUTIONS INC				
390	6303 OSGOOD AVENUE N	Consulting/	Fee &		
391	STILLWATER, MN, 55082	Technical	Expenses	107 108 920 921 923	583,160
392	REED GROUP LTD				
393	10355 WESTMOOR DR #200	Absence	Fee &		
394	WESTMINSTER, CO 80021	Management	Expenses	923	1,149,668
395	RES OPERATIONS				
396	6575 WEST LOOP SOUTH SUITE 300	Consulting	Fee &		
397	BELLAIRE, TX 77401	Services	Expenses	107 108	738,680
398	RL MORRIS & SONS CONSTRUCTION				
399	3398 VALLEY RD NW	Construction	Fee &	107 108 834 863 887 874 875	
400	KALKASKA, MI 49646	Services	Expenses	880 887 889 892	15,273,817
401	ROCK INTERFACE SYSTEMS				
402	2708 KINNEY AVENUE NW	Consulting	Fee &		
403	GRAND RAPIDS, MI 49834	Services	Expenses	107 108 513 580 583 588	351,757
404	ROOSE SERVICES INC				
405	PO DRAWER 610	Consulting	Fee &		
406	KALKASKA, MI 49646	Services	Expenses	107 108 824	1,659,268
407	ROSEN USA INC				
408	14120 INTERDRIVE E	Inspection	Fee &		
409	HOUSTON, TX 77032-3324	Services	Expenses	856 863 887	2,814,457
410	ROWE PROFESSIONAL SERVICES CO				
411	PO BOX 3748	Engineering	Fee &		
412	FLINT, MI 48502	Services	Expenses	107 108 146 184 863 870	3,812,925
413	SAP INDUSTRIES INC				
414	3999 WEST CHESTER PIKE	Technical	Fee &		
415	NEWTOWN SQUARE, PA 19073	Services	Expenses	107 108 165	1,077,176
416	SARGENT & LUNDY LLC				
417	55 EAST MONROE STREET	Consulting	Fee &	107 108 500 510 535 541 546	
418	CHICAGO, IL 60603	Services	Expenses	551	980,628
419					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
420	SAVIYNT INC				
421	1301 E EL SEGUNDO BL #D	Consulting	Fee &		
422	EL SEGUNDO, CA 90245	Services	Expenses	107 108 920 921 923	729,356
423	SCHNABEL ENGINEERING OF MICHIGAN				
424	11A OAK BRANCH DRIVE	Consulting	Fee &		
425	GREENSBORO, NC 27407	Services	Expenses	107 108 543	1,498,728
426	SCOTTMADDEN INC				
427	2626 GLENWOOD AVENUE SUITE 480	Consulting	Fee &	107 108 500 510 535 541 546	
428	RALEIGH, NC, 27608	Services	Expenses	551 580 814 818 830 834 853 864 870	1,346,644
429	SERVICE QUALITY MEASUREMENT				
430	4811 23RD ST	Consulting	Fee &		
431	VERNON, BC V1T 4K7	Services	Expenses	901 903	674,046
432	SIDLEY AUSTIN LLP				
433	ONE SOUTH DEARBORN	Consulting	Fee &		
434	CHICAGO, IL 60603	Services	Expenses	181 921 923	312,372
435	SIDOCK GROUP INC				
436	45650 GRAND RIVER AVE	Consulting/ Engineering	Fee &		
437	NOVI, MI 48374	Services	Expenses	107 108 850 859 863	1,598,394
438	SIEMENS ENERGY INC				
439	8737 W WASHINGTON ST SITE 2110	Consulting	Fee &		
440	MILWAUKEE, WI 53214	Services	Expenses	107 108 184	1,875,751
441	SIGMA TECHNOLOGIES				
442	27421 HOLIDAY LANE	Consulting	Fee &		
443	PERRYSBURG, OH 43551	Services	Expenses	107 108	2,449,201
444	SKADDEN ARPS SLATE MEAGHER & FLOM				
445	4 TIMES SQUARE	Consulting	Fee &		
446	NEW YORK, NY 10036	Services	Expenses	146 923	551,693
447	SKILLSOFT CORPORATION				
448	107 NORTHEASTERN BLVD	Training	Fee &	506 539 546 588 830 874 880	
449	NASHUA, NH 03062	Services	Expenses	901 921	289,995
450	SOIL & MATERIALS ENGINEERS INC				
451	43980 PLYMOUTH OAKS BLVD	Consulting	Fee &		
452	PLYMOUTH, MI 48170-2584	Services	Expenses	107 108 182 242 859 920 921	1,372,692
453	STAR CRANE & HOIST CO				
454	11340 54TH AVENUE	Technical	Fee &	107 108 163 184 506 512 539	
455	ALLEDALE, MI 49401	Services	Expenses	546 830 874 878 888 893 901 920 921 935	1,168,548
456	STEPTOE & JOHNSON LLP				
457	1330 CONNECTICUT AVE NW	Legal	Fee &		
458	WASHINGTON, DC 20036	Services	Expenses	921 923	888,882
459	SURVEYING SOLUTIONS INC				
460	4471 M-61	Mapping	Fee &		
461	STANDISH, MI 48658	Services	Expenses	228 184	1,213,189
462	TANAGER SERVICES INC				
463	2300 PARKWOODS RD	Consulting	Fee &		
464	ST LOUIS PARK, MN, 55416-1973	Services	Expenses	107 108	750,807
465	TEKSYSTEMS INC				
466	7437 RACE RD	Consulting	Fee &	107 108 416 506 535 546 556	
467	HANOVER, MD 21076	Services	Expenses	580 624 851 859 880 903 920 921 930	863,873
468	TESTING ENGINEERS & CONSULTANTS INC				
469	1343 ROCHESTER RD	Consulting	Fee &	107 108 163 184 506 511 512	
470	TROY, MI 48083	Services	Expenses	539 542 548 830 833 874 894 920 921 935	535,727
471	THEKA ACCOSIATES INC				
472	1875 ROBERTS ST	Consulting	Fee &		
473	MUSKEGON, MI, 49442	Services	Expenses	107 108 592	304,465
474	TOSHIBA INTERNATIONAL CORP				
475	101 MONTGOMERY, FLR-23	Consulting/ Engineering	Fee &		
476	SAN FRANCISCO, CA 94104	Services	Expenses	107 108 131	32,429,655
477	UNDERWATER CONSTRUCTION CORP				
478	110 PLAINS RD, PO BOX 699	Professional	Fee &		
479	ESSEX, CT 06426	Services	Expenses	107 108 545	3,041,299
480	USIC LOCATING SERVICES INC				
481	PO BOX 713359	Professional	Fee &		
482	CINCINNATI, OH 45271-3359	Services	Expenses	107 108 584 587 874	7,315,932
483	UTILITY RESOURCE GROUP LLC				
484	49751 W CENTRAL PARK	Surveying	Fee &	107 108 874 887 892 903 920	
485	SHELBY TWP, MI 48317	Services	Expenses	921	3,987,184
486	VEREGY CONSULTING LLC				
487	2121 N CALIFORNIA BLVD, STE 290	Consulting	Fee &	107 108 184 416 506 535 546	
488	WALNUT CREEK, CA 94596	Services	Expenses	556 580 824 851 859 880 903 920 921 930	4,555,033
489	VOXAI SOLUTIONS INC				
490	635 FRITZ DR, SUITE 220	Technical	Fee &	107 108 184 416 506 535 546	
491	COPPELL, TX 75019	Services	Expenses	556 580 587 590 824 851 859 879 880 903 920 921 923	772,664
492					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
493	W SOULE & COMPANY				
494	7125 S SPRINKLE RD	Engineering	Fee &	107 108 163 184 553 588 818	
495	PORTAGE, MI 49002	Services	Expenses	834 864 901 920 921 935	719,936
496	WADE TRIM INC				
497	1403 S VALLEY CENTER DR, PO BOX 580	Professional	Fee &	107 108 184 580 590 850 879	
498	BAY CITY, MI 48707	Services	Expenses	885 887 901	7,006,202
499	WARNER NORCROSS & JUDD LLP				
500	900 FIFTH THIRD CENTER, 11 LYON ST NW	Legal	Fee &	107 108 500 535 546 818 834	
501	GRAND RAPIDS, MI 49503	Services	Expenses	853 864 921 923	353,223
502	WEATHERFORD INTERNATIONAL INC				
503	515 POST OAK BLVD SUITE 600	Consulting	Fee &	107 108	
504	HOUSTON, TX 77027	Services	Expenses		568,397
505	WHITE CONSTRUCTION INC				
506	PO BOX 549 OTTAWA AVE NW	Construction	Fee &	107 108	
507	GRAND RAPIDS, MI 49503	Services	Expenses		681,429
508	WILLIS TOWERS WATSON US LLC				
509	PO BOX 292287	Consulting	Fee &		
510	NASHVILLE, TN 37229	Services	Expenses	131 921 923 926	1,158,295
511	WINDROCK INC				
512	MIDPARK RD	Consulting	Fee &	107 108	
513	KNOXVILLE, TN 37921	Services	Expenses		431,025
514	WOOD ENVIRONMENT & INFRASTRUCTURE				
515	1105 LAKEWOOD PKWY SUITE 300	Engineering	Fee &		
516	APLHARETTA, GA 30009	Services	Expenses	107 108 182 500	1,884,114
517	WORLEY OF MICHIGAN INC				
518	3675 MORGANTOWN RD	Consulting	Fee &	107 108	
519	READING, PA 19607	Services	Expenses		1,230,492
520	WORLEY PARSONS OF MICHIGAN INC				
521	2675 MORGANTOWN RD	Engineering	Fee &	107 108 834	
522	READING, PA 19607	Services	Expenses		2,807,509
523	XONEX RELOCATION LLC				
524	PO BOX 3496	Relocation	Fee &	107 108 146 163 184 500 506	
525	WILMINGTON, DE 19804	Services	Expenses	510 535 537 539 541 580 824	
526				851 880 903 920 921 930	555,411
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565					887,036,977

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, 2020	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends			5. In columns (f) and (g) report the amount classified to		
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		-
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs		-
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	704,582
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	38,643
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	256
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	638,492
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	6,997
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	11,970
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs	(1)	-
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	18,123
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	55,295
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	915
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	11,241
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 50%	Professional Services		-
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	34,238
16	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	26,026
17	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	181,858
18	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
19	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
20	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	19,075
21	Minnigan Holdings Co	CMS Enterprises, 50%	Professional Svcs	(1)	-
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,506
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
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43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,749,217

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, 2020
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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	11,458	11,458	Full Cost	1
419	0	146	10	10	Full Cost	2
419	8,126	146,184	9,217,439	9,930,147	Full Cost	3
419	626	146	241,577	280,846	Full Cost	4
419	2	146	870	1,128	Full Cost	5
419	8,616	146	7,516,617	8,163,725	Full Cost	6
419	110	146	47,385	54,492	Full Cost	7
419	1,939	146	2,829,725	2,843,634	Full Cost	8
419	-	146	1,059,455	1,059,455	Full Cost	9
419	1,955	146	2,551,688	2,571,766	Full Cost	10
419	6,553	146	5,730,307	5,792,155	Full Cost	11
419	24	146	11,401	12,340	Full Cost	12
419	188	146	80,246	91,675	Full Cost	13
419	-	146	11,803	11,803	Full Cost	14
419	1,999	146	5,427,571	5,463,808	Full Cost	15
419	-	146	6,218,386	6,244,412	Full Cost	16
419	2,789	146	1,142,758	1,327,405	Full Cost	17
419	-	146	46,260	46,260	Full Cost	18
419	-	146	4,201	4,201	Full Cost	19
419	234	146	315,775	335,084	Full Cost	20
419	-	146	90	90	Full Cost	21
419	17	146	6,458	7,981	Full Cost	22
419	-	146	81,248	81,248	Full Cost	23
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	33,178		42,552,728	44,335,123		

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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/Corp Ins/Fin Serv	923,925	174,293
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Exp	583	803
4					
5	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases/Escrow	555	19,064,292
6					
7	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	9,400,482
8					
9	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	48,460,972
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TOTAL					77,100,842

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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.
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.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426.5	21,970,467		-	22,144,760	Full Cost	1
						2
			-	803	Full Cost	3
						4
		253	317,963	19,382,255	Full Cost	5
						6
			-	9,400,482	Full Cost	7
						8
			-	48,460,972	Full Cost	9
						10
						11
						12
						13
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	21,970,467		317,963	99,389,272		

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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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
400	1	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.
400	5	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.
400	9	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.
400	13	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.

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, 2020
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0
2	Generation (Excluding Station Use):			minus line 17)	
3	Steam	7,996,984	19	Transmission by others losses	0
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	38,111,193
5	Hydro-Conventional	482,124	21	DISPOSITION OF ENERGY	
6	Hydro-Pumped Storage	997,913	22	Sales to Ultimate Consumers	
7	Other	6,147,780		(Including Interdepartmental Sales)	31,446,239
8	LESS Energy for Pumping	1,369,149	23	Requirements Sales for Resale	
9	Net Generation (Total of lines 3 thru 8)	14,255,652		(See instruction 4, page 311.)	299,827
10	Purchases	23,855,541	24	Non-Requirements Sales For Resale	
11	Power Exchanges:			(See instruction 4, page 311.)	4,542,004
12	Received		25	Energy furnished without charge	
13	Delivered		26	Energy used by the company (Electric	
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	22,938
15	Transmission for other (Wheeling)		27	Total Energy Losses	1,800,185
16	Received		28	TOTAL (Enter total of lines 22 thru	
17	Delivered			27) (MUST equal line 20)	38,111,193

MONTHLY PEAKS AND OUTPUT

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

NAME of SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	3,632,574	731,786	4891	8	1900
30	February	3,214,493	494,070	4796	13	2000
31	March	3,145,252	539,380	4407	6	1100
32	April	2,542,046	344,222	3803	22	1200
33	May	2,612,272	188,974	6046	26	1600
34	June	3,156,887	179,417	6896	30	1700
35	July	3,973,465	278,950	7675	9	1400
36	August	3,580,289	257,543	7387	10	1600
37	September	3,066,780	512,678	5483	1	1400
38	October	3,176,133	576,356	4360	27	1100
39	November	2,898,012	368,274	4648	30	1800
40	December	3,112,990	292,391	4869	16	1900
41	TOTAL	38,111,193	4,764,041			

Name of Respondent Consumers 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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
401	10	b	Some portion of the Company's power purchased from the MISO market may be attributable to its 1 MW Parkview battery storage or the 0.5 MW Circuit West Battery storage project during periods where the Company was a net purchaser from MISO and the battery was being charged.
			Energy stored in the Company's Parkview Battery storage project was less than 1 MWH as of December 31, 2020.
401	27	b	Energy stored in the Company's Circuit West Battery storage project was less than 0.5 MWH as of December 31, 2020.

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, 2020	
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: Karn 1 & 2 (c)			
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Steam		Steam			
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1959			
4	Year last unit was installed	1967		1961			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	644.04		544.00			
6	Net Peak Demand on Plant-MW (60 minutes)	616		470			
7	Plant hours connected to load	6384		7113			
8	Net continuous plant capability (megawatts)						
9	When not limited by condenser water	611		515			
10	When limited by condenser water	598		486			
11	Average number of employees	153		131			
12	Net generation, exclusive of plant use-KWh	1,538,382,700		1,617,549,000			
13	Cost of plant: Land and Land Rights	1,949,688		178,947			
14	Structures and Improvements	103,695,485		82,142,847			
15	Equipments costs	981,776,196		1,118,857,344			
16	Asset Retirement Costs	-		-			
17	Total cost	1,087,421,369		1,201,179,138			
18	Cost per KW of Installed capacity (line 5)	1,688.4376		2,208.0499			
19	Production Expenses: Oper., Supv., & Engr.	3,585,122		5,407,947			
20	Fuel	43,686,461		46,221,573			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,954,049		7,189,722			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,886,577		4,157,643			
26	Misc. steam (or nuclear) power expenses	3,328,161		3,737,193			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	1,753,348		2,989,987			
30	Maintenance of structures	1,580,441		1,492,576			
31	Maintenance of boiler (or reactor) plant	5,189,534		7,238,264			
32	Maintenance of electric plant	4,933,530		1,156,331			
33	Maintenance of Misc. steam (or nuclear) plant	252,132		161,643			
34	Total Production Expenses	70,149,355		79,752,879			
35	Expenses per net KWh	0.0456		0.0493			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Coal	Oil	Gas	
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Tons	Barrels	Mcf	
38	Quantity (units) of fuel burned	957368	12185	985062	11808	29247	
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)	8907	139000	8701	138000	1025	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	34.280	62.805	36.897	67.232	6.117	
41	Avg. cost of fuel per unit burned	38.151	62.805	39.806	67.232	6.117	
42	Avg. cost of fuel burned per million Btu	2.142	10.758	2.287	11.600	5.968	
43	Avg. cost of fuel burned per KWh net gen.	0.024	0.000	0.024	0.000	0.000	
44	Avg. Btu per KWh net generation	11086.300	46.239	10597.645	42.310	18.533	

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: Karn 3 & 4 (d)		Plant Name: Campbell 3 (Total) (e)		Plant Name: Campbell 3 (CECo) (f)		Line No.
Steam		Steam		Steam		
Conventional		Conventional		Conventional		
1975		1980		1980		3
1977		1980		1980		4
1402.25		916.76		855.43		5
646		848		792		6
435		7799		7799		7
						8
1063		847		790		9
932		844		788		10
63		117		0		11
36,794,000		5,229,237,500		4,804,258,500		12
50,886		1,815,499		1,748,580		13
41,566,219		254,672,064		237,978,334		14
336,154,042		1,601,195,461		1,502,512,148		15
-		-		-		16
377,771,147		1,857,683,024		1,742,239,062		17
269,4036		2,026,3570		2,036,6822		18
2,010,599		-		4,010,338		19
8,438,121		-		108,732,675		20
-		-		-		21
1,826,871		-		4,657,782		22
-		-		-		23
-		-		-		24
1,829,576		-		1,899,999		25
1,867,116		-		3,783,865		26
-		-		-		27
-		-		-		28
1,567,140		-		1,808,903		29
397,080		-		860,508		30
1,660,858		-		5,760,887		31
591,381		-		594,647		32
102,842		-		422,340		33
20,291,584		-		132,531,944		34
0.5515		0		0.0276		35
Gas	Oil			Coal	Oil	
Mcf	Barrels			Tons	Barrels	
849735	17466			2661100	16810	38
1024	145000			8882	139000	39
8.996	29.526			34.280	60.353	40
8.996	29.526			37.872	60.353	41
8.785	4.848			2.132	10.338	42
0.208	0.014			0.021	0.000	43
23648,656	2890,916			9839,244	20,427	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

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

Line No.	Item (a)	Plant Name: Zeeland		Plant Name: Jackson Gas Plant	
		(b)		(c)	
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Gas Turbine/Steam		Gas Turbine	
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Outdoor		Outdoor	
3	Year originally constructed	2001		2002	
4	Year last unit was installed	2002		2002	
5	Total Installed cpty. (max. generator name plate ratings in MW)	968.15		653.18	
6	Net Peak Demand on Plant-MW (60 minutes)	922		550	
7	Plant hours connected to load	7412		4965	
8	Net continuous plant capability (megawatts)				
9	When not limited by condenser water	935		560	
10	When limited by condenser water	845		541	
11	Average number of employees	27		23	
12	Net generation, exclusive of plant use-KWh	4,065,247,900		1,786,441,900	
13	Cost of plant: Land and Land Rights	1,372,614		1,800,000	
14	Structures and Improvements	31,995,597		30,718,783	
15	Equipments costs	360,508,068		383,109,575	
16	Asset Retirement Costs	-		-	
17	Total cost	393,876,279		415,628,358	
18	Cost per KW of Installed capacity (line 5)	406.8339		636.3152	
19	Production Expenses: Oper., Supv., & Engr.	1,595,073		1,319,926	
20	Fuel	61,784,213		35,194,400	
21	Coolants and Water (Nuclear Plants only)	-		-	
22	Steam expenses	-		-	
23	Steam from other sources	-		-	
24	Steam transferred (credit)	-		-	
25	Electric expenses	1,598,681		2,307,488	
26	Misc. steam (or nuclear) power expenses	3,048,133		41,274	
27	Rents	-		-	
28	Allowances	-		-	
29	Maintenance Supervision and Engineering	544,104		568,288	
30	Maintenance of structures	-		-	
31	Maintenance of boiler (or reactor) plant	-		-	
32	Maintenance of electric plant	3,466,141		6,893,237	
33	Maintenance of Misc. steam (or nuclear) plant	-		(9,291)	
34	Total Production Expenses	72,036,345		46,315,322	
35	Expenses per net KWh	0.0177		0.0259	
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	29012500		13709119	
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)	1071		1073	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	2.116		2.554	
41	Avg. cost of fuel per unit burned	2.116		2.554	
42	Avg. cost of fuel burned per million Btu	1.977		2.380	
43	Avg. cost of fuel burned per KWh net gen.	0.015		0.020	
44	Avg. Btu per KWh net generation	7640.778		8233.653	

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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 \$6,396,363
402	20	c	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$6,036,996
403	20	d	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$277,988
403	1	e	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (e), lines 1 through 18 is for the entire plant. Information in Column (f), 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, 2020.
403	20	f	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$6,935,718
402.1	20	b	Zeeland includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$390,361
403.1	20	c	Jackson includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$185,319

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Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2020
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).		3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.	
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.		4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.	
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No.2599 Plant name: HODENPYL (c)
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional
3	Year originally constructed	1931	1925
4	Year last unit was installed	1931	1925
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19.00
6	Net peak demand on plant-megawatts (60 minutes)	33	15
7	Plant hours connected to load	6,994	8,760
8	Net plant capability (in megawatts)		
9	(a) under the most favorable oper. conditions	33	3
10	(b) under the most adverse oper. conditions	32	3
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	115,495,000	54,587,000
13	Cost of plant:		
14	Land and Land Rights	328,677	40,221
15	Structures and Improvements	2,103,390	3,088,485
16	Reservoirs, Dams, and Waterways	11,736,088	5,547,487
17	Equipment costs	8,168,855	2,543,654
18	Roads, railroads, and bridges	0	230,267
19	Asset Retirement Costs	0	0
20	TOTAL Cost (Enter total of lines 14 thru 19)	22,337,010	11,450,114
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	708.6615	602.6376
22	Production Expenses:		
23	Operation Supervision and Engineering	138,573	94,958
24	Water for power	75,468	34,506
25	Hydraulic Expenses	111,855	109,734
26	Electric Expenses	14,597	22,552
27	Misc. Hydraulic Power Generation Expenses	55,641	33,915
28	Rents	0	0
29	Maintenance Supervision and Engineering	59,231	38,582
30	Maintenance of Structures	145,814	30,561
31	Maintenance of Reservoirs, Dams and Waterways	432,680	149,783
32	Maintenance of Electric Plant	216,209	94,888
33	Maintenance of Misc. Hydraulic Plant	178,060	166,072
34	Total Production Expenses (Total lines 23 thru 33)	1,428,128	775,551
35	Expenses per net KWh	0.0124	0.0142

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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
18			6
8,780			7
			8
3			9
2			10
4			11
66,952,000			12
			13
4,380			14
2,924,962			15
5,892,412			16
2,807,976			17
13,383			18
0			19
11,643,113	0	0	20
579,2594			21
			22
92,748			23
37,526			24
296,310			25
7,694			26
39,155			27
0			28
38,244			29
94,824			30
110,973			31
26,351			32
358,165			33
1,101,990	0	0	34
0.0165			35

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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)	2,264
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,822
6	Plant Hours Connected to Load While Generating	3,407
7	Net Plant Capability (In megawatts)	2,045
8	Average Number of Employees	39
9	Generation Exclusive of Plant Use-KWh	2,380,130,000
10	Energy Used for Pumping-KWh	3,225,608,000
11	Net Output for Load (line 9 minus line 10)-KWh	(845,478,000)
12	Cost of Plant	
13	Land and Land Rights	3,316,795
14	Structures and Improvements	62,637,670
15	Reservoirs, Dams and Waterways	216,711,193
16	Water Wheels, Turbines, and Generators	527,503,946
17	Accessory Electric Equipment	131,741,589
18	Miscellaneous Powerplant Equipment	18,426,758
19	Roads, Railroads, and Bridges	3,366,933
20	Asset Retirement Costs	
21	TOTAL Cost (Enter total of lines 13 thru 20)	963,704,884
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	425.6647
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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

classified as "Other Power Supply Expenses."

6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36, and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the

estimated amounts of energy from each station or other source that individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. 2680 Plant Name: LUDINGTON (CECo %) (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional			1
1973			2
1973			3
1,154			4
1,054			5
2,452			6
1,043			7
0			8
997,913,000			9
1,369,149,000			10
(371,236,000)	0	0	11
			12
2,290,346			13
30,882,998			14
99,099,122			15
277,112,015			16
67,240,141			17
9,268,732			18
1,522,254			19
			20
487,415,608	0	0	21
422,3705			22
			23
767,810			24
931,760			25
2,002,606			26
762,910			27
716,947			28
(1,369)			29
500,669			30
335,431			31
1,031,927			32
1,143,594			33
1,766,087			34
9,958,372	0	0	35
23,445,139			36
33,403,511	0	0	37
0.0335			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, 2020
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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, 2020.
408		b	Ludington Unit 3 has been in an extended outage since May 2019.

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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, 2020	
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	Foote - FPC #2436	1918	9.00	8.9	35,276,400	9,024,468	
3	Cooke - FPC #2450	1911	9.00	7.3	30,787,000	11,412,858	
4	Five Channels - FPC #2453	1912	6.00	6.1	23,176,773	10,418,459	
5	Loud - FPC #2449	1913	4.00	6.9	19,946,300	6,138,100	
6	Alcona - FPC #2447	1924	8.00	8.4	33,339,400	7,666,604	
7	Mio - FPC #2448	1916	4.96	6.8	18,170,800	10,164,362	
8	Croton - FPC #2468	1907	8.85	5.5	26,368,200	25,792,940	
9	Rogers - FPC #2451	1906	6.76	9.6	31,624,600	20,470,790	
10	Webber - FPC #2566	1907	4.30	3.2	15,149,700	21,813,539	
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.7	11,250,400	9,604,181	
12							
13							
14	Wind:						
15	Lake Winds Energy Park	2012	100.80	95	273,389,858	228,620,568	
16	Cross Winds Energy Park	2014	231.00	226	604,984,507	468,964,526	
17	Gratiot Farms Wind Park	2020	150.00	147	21,756,413	258,293,627	
18							
19							
20	Solar:						
21	GVSU Solar Garden	2016	3.00	3.0	246,273	7,960,262	
22	WMU Solar Garden	2016	1.00	1.0	92,212	3,823,633	
23	Circuit West Solar	2018	0.53	0.5	605,797	2,917,573	
24							
25							
26							
27							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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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)			
						1
Hydro:						2
1,002,719	339,127		458,340			3
1,268,095	384,313		317,614			4
1,736,410	315,788		486,364			5
1,534,525	223,224		401,731			6
958,326	284,749		486,525			7
2,049,267	308,999		353,375			8
2,914,456	401,601		861,616			9
3,028,223	309,744		423,462			10
5,072,916	254,244		629,575			11
3,766,345	240,761		585,630			12
						13
Wind:						14
2,268,061	(913,797)		2,480,188			15
2,030,149	2,800,946		2,913,002			16
1,721,958	173,461		799,611			17
						18
						19
Solar:						20
2,653,421	26,379		95,396			21
3,823,633	20,000		20,665			22
5,504,855	-		17,557			23
						24
						25
						26
						27
						28
						29
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						31
						32
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						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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	21 & 22	a	A portion of GVSU and WMU solar garden generation is reported as purchased power expense, included on page 326.
410	16	a	A portion of Crosswinds Phase II generation is reported as purchased power expense, included on page 326.
410	14	a	We incurred \$450,901 in O&M costs for a developing wind farm, which is expected to go operational in 2021.
410	20	a	We incurred \$1,696 in O&M costs for a developing solar project, which is expected to go operational in 2021.

Name of Respondent Consumers 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, 2020		
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.							
<p style="text-align: center;">A. Generating Plants or Units Dismanteled, Remove from Service, Sold, or Leased to Others During Year</p> <p>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.</p> <p>2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.</p>							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (in MW) (c)		Estimated Dates of Construction		
					Start (d)	Completion (e)	
8	Ludington Pumped Storage	Plant Upgrade *					
9		Unit 3	386.75		2019	2021	
10							
11							
12							
13							
14							
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							
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)	
20	Gratiot Farms Wind Project	Gratiot, MI	Wind	150 MW	150 MW	12/15/2019	12/16/2020
21							
22	Crescent Wind Park	Hillsdale, MI	Wind	166 MW	166 MW	4/1/2020	2/1/2021
23							
24							
25							
26							
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)	
27							
28							
29							
30							
31							
32							
33							

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STEAM ELECTRIC GENERATING PLANTS

- | | |
|--|--|
| <p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line.</p> <p>3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole</p> | <p>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.</p> <p>Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not</p> |
|--|--|

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	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	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
5			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
6			1-1975	No. 2 Oil & Natural Gas	2,250	955/955	4,625
7			1-1977	No. 2 Oil & Natural Gas	2,250	955/955	4,625
8							
9	Zeeland	Zeeland	1-2002	Combined Cycle	2,350	1055	660
10	Jackson	Jackson	1-2002	Combined Cycle	945	753	2000
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	See Note page 413A.1						
25	* Primary system pressure		** Steam generator output				

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, 2020				
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment					and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.							
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												
Year Installed	TURBINES include both ratings for boiler and turbine generator of dual-rated installations				GENERATORS NAME PLATE Rating in Kw						Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		
(h)	(i)	(j)	(k)	(l)	(m)	(n)	Min.	Max.	(q)	(r)	(s)	
1962	265	CC	2400	3600	97,400	132,600	25.0	45.0	0.85	16.0		1
					97,400	132,600	25.0	45.0	0.85	16.0		2
												3
1967	403.9	TC	3500	3600	325,200	378,800	30.0	60.0	0.77	20.0		4
1980	939	TC	2400	3600	687,800	916,800	30.0	75.0	0.86	18.0	1,560.8	5
												6
												7
												8
1959	272	CC	2400	3600	108,800	136,000	25.0	45.0	0.85	16.0		9
					108,800	136,000	25.0	45.0	0.85	16.0		10
1961	272	CC	2400	3600	108,800	136,000	25.0	45.0	0.85	16.0		11
					108,800	136,000	25.0	45.0	0.85	16.0		12
1975	692.5	TC	1800	3600	387,800	692,500	15.0	60.0	0.85	26.0		13
												14
1977	709.8	TC	1800	3600	518,000	709,800	45.0	75.0	0.85	26.0	1,946.25	15
												16
												17
2002	552	TC	1478	3600	516,000	590,800	15.0	45.0	0.85	18.0	590.75	18
												19
2002	602	SC	900	3600	653,180	653,180	N/A	N/A	0.85	13.8	653.18	20
												21
												22
												23
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												24
												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, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
413 A		C	<p>(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</p>

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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, 2020	
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 or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	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 (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (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'
6					Vert F	1925	67.5'
7	Tippy	Manistee County, Dickson Township	Manistee	Attended*	Vert F	1918	57.5'
8					Vert F	1918	57.5'
9					Vert F	1918	57.5'
10							
11							
12							
13							
14							
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34							
35							
36							
37		*Part-time attendance					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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HYDROELECTRIC GENERATING PLANTS (Continued)

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
99'	163.6	14,800	1931	7.5	3	60	10	1		1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	16,262	2009	7.5	3	60	11.52	1	31.52	3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1		5
62'	120	12,000	1925	7.5	3	60	9.5	1	19.00	6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20.10	10
										11
										12
										13
										14
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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PUMPED STORAGE GENERATING PLANTS

- | | |
|--|--|
| <p>1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.</p> | <p>3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any</p> |
|--|--|

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	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 (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g) (3)	Design Head (h)
1	Ludington (1) (4)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	359.5'	353'
2								
3								
4	Ludington U2	Ludington	Lake Michigan	Attended	Vert F	2015	359.5'	353'
5	Ludington U4	Ludington	Lake Michigan	Attended	Vert F	2016	359.5'	353'
6	Ludington U5	Ludington	Lake Michigan	Attended	Vert F	2017	359.5'	353'
7	Ludington U6	Ludington	Lake Michigan	Attended	Vert F	2018	359.5'	353'
8	Ludington U1	Ludington	Lake Michigan	Attended	Vert F	2019	359.5'	353'

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 2020 of 582.55'.
30
31 (4) Ludington U3 has been in an extended outage to overhaul/upgrade and was not operated in the 2020
32 calendar year
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) December 31, 2020	Year of Report December 31, 2020
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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)	Frequency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
NA									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
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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, 2020	Year of Report December 31, 2020
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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 <i>(In column (v) designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (x)
	Year Installed (r)	Voltage (s)	Phase (t)	Frequency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	1	329.80
2					329.8 MW		
3					0.85 Power Factor		
4							
5	2015	20.0	3	60 Hz	Generator	1	386.75
6					386.75 MW		
7					0.85 Power Factor		
8							
9	2016	20.0	3	60 Hz	Generator	1	386.75
10					386.75 MW		
11					0.85 Power Factor		
12							
13	2017	20.0	3	60 Hz	Generator	1	386.75
14					386.75 MW		
15					0.85 Power Factor		
16							
17	2018	20.0	3	60 Hz	Generator	1	386.75
18					386.75 MW		
19					0.85 Power Factor		
20							
21	2019	20.0	3	60 Hz	Generator	1	386.75
22					386.75 MW		
23					0.85 Power Factor		
24							
25							
26							
27							
28							
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- | | |
|--|---|
| <p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>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</p> |
|--|---|

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	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	Retired:					
20	Campbell A (11/30/18)					
21	Gaylord 1-3 (11/30/18)					
22	Gaylord 4 & 5 (11/1/13)					
23	Morrow A & B (3/13/14)					
24	Straits (11/30/18)					
25	Thetford 1 (5/31/15)					
26	Thetford 3 (3/31/18)					
27	Thetford 5 - 9 (9/14/13)					
28	Thetford 2, 4 (6/1/19)					
29						
30						
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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) December 31, 2020	Year of Report December 31, 2020
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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

(details) as to such matters as percent of ownership by respondent, rent and how determined. Specify whether lessee is an name of co-owner, basis of sharing output, expenses or revenues, associated company. and how expenses and/or revenues are accounted for and accounts 6. Designate any plant or equipment owned, not operated, and affected. Specify if lessor, co-owner, or other party is an associated not leased to another company. If such plant or equipment was company. not operated within the past year, explain whether it has been 5. Designate any plant or portion thereof leased to another company retired in the books of account or what disposition of the plant and give name of lessee, date and term of lease and annual 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)		
	2001	18.0	3	60	188.7	2	377.40	1
								2
								3
								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, 2020
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TRANSMISSION LINE STATISTICS

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.

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.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or 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.

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

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	To	Operating	Designed		(f)	(g)	
	(a)	(b)	(c)	(d)				
1	HODENPYL	CROTON - FOUR MILE	138	138	WOOD POLES	8.15		1
2					WOOD H-FRAMES	0.17		
3	HARDY	GRAND RAPIDS	138	138	WOOD POLES	0.25		1
4	CROTON	MUSKEGON-GRAND RAPIDS	138	138	WOOD POLES	23.21	1.97	1
5					WOOD H-FRAMES	1.01		
6	BATTLE CREEK	JACKSON-LANSING	138	138	WOOD POLES	1.79		1
7	MIO	SAGINAW	138	138	WOOD POLES	6.94		1
8	SAGINAW RIVER	EDENVILE ALMA	138	138	WOOD POLES	21.00		1
9					NO STRUCTURES	0.02		
10					STEEL TOWERS	0.04		
11	GRAND RAPIDS	KALAMAZOO-BATTLE CREEK	138	138	WOOD POLES	0.20		1
12					STEEL TOWERS	0.28		
13	JACKSON	MANCHESTER	138	138	STEEL POLES	0.73		1
14					STEEL TOWERS	10.18		
15	JACKSON	WHITING	138	138	WOOD POLES	0.34		1
16					STEEL TOWERS	0.17	0.08	
17	WEADCOK	FLINT	138	138	WOOD POLES	0.04		1
18	FLINT	BATTLE CREEK	138	138	WOOD POLES	4.11		1
19					STEEL TOWERS	1.98		
20					STEEL POLES	4.63		
21	MORROW	WEALTHY-V-22	138	138	WOOD POLES	19.21		1
22					WOOD H-FRAMES	10.17		
23	MORROW	BLACKSTON	138	138	WOOD POLES	0.63		1
24	SAGINAW RIVER	OWOSSO P-16	138	138	WOOD POLES	25.13		1
25					STEEL TOWERS	4.17		
26					WOOD H-FRAMES	4.33		
27	VERONA	BATAVIA	138	138	WOOD POLES	6.63		1
28	RAISIN	PARR RD-WHITING	138	138	WOOD POLES	0.07		1
29					STEEL TOWERS	7.21		
30	HIGGINS	MIO-GAYLORD	138	138	WOOD POLES	14.21		1
31	COBB	HOOVER	138	138	WOOD POLES	0.03		1
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, 2020
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TRANSMISSION LINE STATISTICS (Continued)

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

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

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not

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

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

Size of Conductor and Material (i)	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			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)	
336.4 KCMIL ACSR	-	-	-					1
336.4 KCMIL ACSR								2
VARIOUS	-	-	-					3
	-	-	-					4
VARIOUS	-	-	-					5
336.4 KCMIL ACSR	-	-	-					6
336.4 KCMIL ACSR	-	-	-					7
795 KCMIL ACSR								8
795 KCMIL ACSR								9
795 KCMIL ACSR	-	-	-					10
								11
795 KCMIL ACSR	-	-	-					12
								13
795 KCMIL ACSR	-	-	-					14
4/0 COPPER								15
477 KCMIL ACSR								16
VARIOUS	-	-	-					17
								18
795 KCMIL ACSR								19
795 KCMIL ACSR	-	-	-					20
								21
336.4 KCMIL ACSR	-	-	-					22
VARIOUS	-	-	-					23
								24
								25
								26
336.4 KCMIL ACSR								27
795 KCMIL ACSR	-	-	-					28
								29
VARIOUS	-	-	-					30
336.4 KCMIL ACSR								31
	0	0	0	0	0	0	0	32

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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TRANSMISSION LINE STATISTICS

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.

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.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or 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.

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

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	To	Operating	Designed		(f)	(g)		
	(a)	(b)	(c)	(d)					
33	COBB	BLACK RIVER	138	138	WOOD POLES	1.96		1	
34					STEEL TOWERS	0.56			
35	TRAVERSE CITY	GAYLORD	138	138	WOOD POLES	19.57		1	
36					WOOD H-FRAMES	14.06			
37					STEEL POLES	0.09			
38	CAMPBELL	GRAND RAPIDS-BATTLE CREEK	138	138	WOOD POLES	0.09		1	
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
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51									
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54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64			TOTAL			0	213.36	2.05	21

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			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)	
VARIOUS	-	-	-					33
VARIOUS								34
336.4 KCML ACSR	-	-	-					35
								36
								37
336.4 KCMLACSR		-	-					38
								39
								40
								41
								42
								43
								44
								45
								46
								47
								48
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								54
								55
								56
								57
								58
								59
								60
								61
				8,131	583,515		591,646	62
								63
	-	-	-	8,131	583,515	-	591,646	64

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2020	Year of Report December 31, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
423		1	In October 2020, Consumers completed the sale of the electric utility's transmission equipment to METC. Therefore, the assets were sold and no longer on the property record at year end. The Federal Energy Regulatory Commission approved Consumers Energy's sale in Docket No. EC20-78-000 on August 18, 2020.

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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 (f) to (g), 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	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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38							
39							
40							
41							
42							
43			0		0	0	0

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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)	
							0	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
								39
								40
								41
								42
				0	0	0	0	43

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, 2020	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.			4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f). 5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.		
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	140000	24900	
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46000	12470	
3	ACME - ACME TWP	HV Distrib Unattended	140000	46000	7200
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	138000	4800	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138000	24900	
16	ALDRICH - FLINT	Distrib Unattended	46000	8320	
17	ALGER - MOFFITT TWP	Distrib Unattended	138000	24900	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	130000	46000	4800
19	ALLENDALE - ALLENDALE TWP	Distrib Unattended	46000	8320	
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138000	46000	4800
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138000	46000	4800
22	ALPINE - ALPINE TWP	Distrib Unattended	138000	13090	
23	ALPINE - ALPINE TWP	Distrib Unattended	138000	13090	
24	ALTO - LOWELL TWP	Distrib Unattended	46000	8320	
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	4800
26	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	4800
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	48600	13090	
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	ASH ROAD - LITCHFIELD TWP	Distrib Unattended	140000	8720	
37	ASHLEY - ELBA TWP	Distrib Unattended	45000	8720	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
40	ASYLUM - FLINT	Distrib Unattended	46000	13800	

Name of Respondent Consumers 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, 2020
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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
0.00	0					7
13.25	2					8
14.50	5					9
0.00	0					10
0.00	0					11
0.00	0					12
0.00	0					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
0.00	0					22
25.00	2					23
12.50	1					24
0.00	0					25
90.00	2					26
12.50	1					27
3.13	1					28
6.25	1					29
0.00	0					30
18.75	2					31
20.00	1					32
0.00	0					33
4.00	2					34
10.00	1					35
20.00	1					36
6.25	1					37
0.00	0					38
13.25	2					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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ATHENS - ATHENS TWP	Distrib Unattended	46000	8320	
2	ATHERTON - BURTON TWP	Distrib Unattended	46000	8320	
3	ATLAS - ATLAS TWP	Distrib Unattended	46000	8320	
4	ATWATER - TEXAS TWP	Distrib Unattended	46000	8320	
5	ATWATER - TEXAS TWP	Distrib Unattended	46000	24900	
6	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
7	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
8	AUBIL LAKE - THORNAPPLE TWP	Distrib Unattended	138000	24900	
9	AUBURN - WILLIAMS TWP	Distrib Unattended	46000	8320	
10	AUGUSTA - ROSS TWP	Distrib Unattended	46000	8320	
11	AUSTIN - PORTAGE TWP	Distrib Unattended	46000	8320	
12	BABCOCK - SHERWOOD	Distrib Unattended	46000	24900	
13	BACKUS - BACKUS TWP	Distrib Unattended	138000	24900	
14	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
15	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
16	BAILEY - CASNOVIA TWP	Distrib Unattended	46000	8320	
17	BALCOM - READING	Distrib Unattended	46000	8320	
18	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46000	8320	
19	BALLENGER - FLINT	Distrib Unattended	46000	8320	
20	BALLENGER - FLINT	Distrib Unattended	46000	8320	
21	BALZER - ONONDAGA TWP	Distrib Unattended	46000	24900	
22	BARD ROAD - SAGE TWP	HV Distrib Unattended	138000	46000	4800
23	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
24	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
25	BARNUM CREEK - NEWTON	Distrib Unattended	138000	8320	
26	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	4800
27	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	7200
28	BARRYTON - CHIPPEWA TWP	Distrib Unattended	70000	26190	
29	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	130000	46000	4800
30	BASS LAKE - RIVERTON TWP	Distrib Unattended	46000	8320	
31	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138000	46000	4800
32	BATES - WHITE WATER TWP	Distrib Unattended	46000	12470	
33	BATH - BATH TWP	Distrib Unattended	45000	8720	
34	BATTEESE - HENRIETTA TWP	Distrib Unattended	46000	24900	
35	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
36	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
37	BAY HARBOR - RESORT TWP	Distrib Unattended	46000	12470	
38	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
39	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
40	BAYBERRY - BYRON TWP	Distrib Unattended	138000	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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1				1
	12.50	1				2
	12.50	1				3
	0.00	0				4
	25.00	2				5
	0.00	0				6
	5.63	2				7
	12.50	1				8
	10.00	1				9
	6.25	1				10
	12.50	1				11
	12.50	1				12
	12.50	1				13
	0.00	0				14
	25.00	2				15
	2.50	1				16
	3.13	1				17
	6.25	1				18
	0.00	0				19
	25.00	2				20
	6.25	1				21
	40.00	1				22
	0.00	0				23
	25.00	2				24
	20.00	1				25
	0.00	0				26
	87.50	2				27
	12.50	1				28
	40.00	1				29
	3.13	1				30
	40.00	1				31
	12.50	1				32
	12.50	1				33
	12.50	1				34
	18.75	2				35
	12.50	1				36
	6.25	1				37
	0.00	0				38
	60.00	2				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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BEADLE - EMMET TWP	Distrib Unattended	46000	8320	
2	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	138000	46000	4800
3	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	46000	13800	
4	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	138000	13090	
5	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	138000	13090	
6	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	138000	46000	7200
7	BEALS ROAD - WYOMING TWP	HVD / Distrib Unattended	138000	13090	
8	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46000	12470	
9	BEAVER - BEAVER TWP	Distrib Unattended	46000	8320	
10	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138000	46000	4800
11	BEAVERTON - TOBACCO TWP	Distrib Unattended	45000	8720	
12	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
13	BECKER - EGELSTON TWP	Distrib Unattended	138000	12470	
14	BEDFORD - BEDFORD TWP	Distrib Unattended	46000	8320	
15	BEECH NUT - FILLMORE TWP	Distrib Unattended	46000	12470	
16	BEECHER - MADISON TWP	HVD / Distrib Unattended	46000	12470	
17	BEECHER - MADISON TWP	HVD / Distrib Unattended	138000	46000	4800
18	BEECHER - MADISON TWP	HVD / Distrib Unattended	138000	46000	4800
19	BEERS - GAINES TWP	Distrib Unattended	46000	8320	
20	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138000	46000	7200
21	BEHNKE - COLDWATER TWP	Distrib Unattended	46000	8320	
22	BELDING - EUREKA TWP	Distrib Unattended	46000	8320	
23	BELKNAP - OVERISEL TWP	Distrib Unattended	46000	8320	
24	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138000	24900	
25	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46000	8320	
26	BELLAIRE - KEARNEY TWP	Distrib Unattended	46000	12470	
27	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46000	5040	
28	BELSAY - BURTON TWP	Distrib Unattended	45000	8720	
29	BENNETT - MERIDIAN TWP	Distrib Unattended	46000	8320	
30	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138000	24900	
31	BENSTON - WHITEHALL TWP	Distrib Unattended	140000	13090	
32	BENTHEIM - OVERISEL TWP	Distrib Unattended	46000	8320	
33	BESSINGER - ARENAC TWP	HVD / Distrib Unattended	46000	12000	
34	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	4800
35	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	7200
36	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46200	8720	
37	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46000	12470	
38	BILLWOOD - WINDSOR TWP	Distrib Unattended	46000	8320	
39	BIL-MAR - OLIVE TWP	Distrib Unattended	140000	8720	
40	BINGHAM - BINGHAM 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1				1
	0.00	0				2
	0.00	0	1			3
	0.00	0				4
	0.00	0				5
	0.00	0				6
	300.00	5				7
	7.00	1				8
	6.25	1				9
	40.00	1				10
	12.50	1				11
	6.25	1				12
	20.00	1				13
	6.25	1				14
	7.00	1				15
	0.00	0				16
	0.00	0				17
	180.00	3				18
	20.00	1				19
	50.00	1				20
	6.25	1				21
	12.50	1				22
	2.50	1				23
	12.50	1				24
	12.50	1				25
	7.50	1				26
	6.25	1				27
	20.00	1				28
	20.00	1				29
	12.50	1				30
	20.00	1				31
	6.26	1				32
	3.13	1				33
	0.00	0				34
	200.00	2				35
	5.00	1				36
	12.50	1				37
	6.25	1				38
	20.00	1				39
	100.00	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46000	8320	
2	BIRCHWOOD - CASCADE TWP	Distrib Unattended	140000	13090	
3	BISHOP - FLINT	Distrib Unattended	46000	8320	
4	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
5	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
6	BLACK RIVER - HOLLAND TWP	HVD / Distrib Unattended	138000	46000	4800
7	BLACK RIVER - HOLLAND TWP	HVD / Distrib Unattended	138000	46000	4800
8	BLACK RIVER - HOLLAND TWP	HVD / Distrib Unattended	138000	13090	
9	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	24900	
10	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	26190	
11	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
12	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
13	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
14	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
15	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	4800
16	BLINTON - GRAND BLANC TWP	Distrib Unattended	140000	26200	
17	BLINTON - GRAND BLANC TWP	Distrib Unattended	138000	25000	
18	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
19	BLUE STAR - GANGES TWP	Distrib Unattended	46000	8320	
20	BLUE WATER - BINGHAM TWP	Distrib Unattended	138000	24900	
21	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138000	8320	
22	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138000	46000	4800
23	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	140000	48000	4800
24	BOMAN - FLUSHING TWP	Distrib Unattended	46000	8320	
25	BOON ROAD - HARING TWP	Distrib Unattended	46000	8320	
26	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
27	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
28	BOWEN - PARIS TWP	Distrib Unattended	45000	13090	
29	BOWEN - PARIS TWP	Distrib Unattended	43800	12470	
30	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46000	12470	
31	BOYNE MOUNTAIN - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
32	BRADFORD - LEE TWP	Distrib Unattended	46000	8320	
33	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	45000	8720	
34	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46000	24900	
35	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
36	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
37	BRICKER - OTISCO TWP	Distrib Unattended	138000	24900	
38	BRICKYARD - HOLTON TWP	HV Distrib Unattended	138000	46000	7200
39	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
40	BRIDGE STREET - JACKSON 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6.25	1					1
20.00	1					2
14.00	1					3
0.00	0					4
6.26	2					5
0.00	0					6
0.00	0					7
90.00	3					8
0.00	0					9
40.00	2					10
0.00	0					11
0.00	0					12
0.00	0	1				13
0.00	0					14
160.00	4					15
60.00	2					16
0.00	0					17
12.50	1					18
6.25	1					19
20.00	1					20
12.50	1					21
0.00	0					22
87.50	2					23
12.50	1					24
12.50	1					25
0.00	0					26
25.00	2					27
22.50	2					28
0.00	0					29
6.25	1					30
7.00	1					31
6.25	1					32
12.50	1					33
12.50	1					34
0.00	0					35
80.00	2					36
14.00	1					37
50.00	1					38
0.00	0					39
12.75	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46000	8320	
2	BRISTOL - SAGINAW	Distrib Unattended	46000	8320	
3	BROADMOOR - PARIS TWP	HVD / Distrib Unattended	138000	46000	4800
4	BROADMOOR - PARIS TWP	HVD / Distrib Unattended	138000	13800	
5	BROADMOOR - PARIS TWP	HVD / Distrib Unattended	138000	13800	
6	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
7	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
8	BROGAN - BALTIMORE TWP	Distrib Unattended	45000	8720	
9	BROOKLYN - NORVELL TWP	Distrib Unattended	46000	8320	
10	BROUGHWELL - RIVES TWP	Distrib Unattended	138000	24900	
11	BRYE ROAD - AMBER TWP	Distrib Unattended	46000	24900	
12	BUCHANAN - PARK TWP	Distrib Unattended	45000	8720	
13	BUCK CREEK - GAINES TWP	HV Distrib Unattended	140000	46000	7200
14	BULLOCK - MIDLAND TWP	HVD / Distrib Unattended	138000	46000	4800
15	BULLOCK - MIDLAND TWP	HVD / Distrib Unattended	46000	8320	
16	BULLOCK - MIDLAND TWP	HVD / Distrib Unattended	138000	46000	7200
17	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	12470	
18	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	13090	
19	BURR OAK - BURR OAK TWP	Distrib Unattended	45000	26190	
20	BURROWS - SAGINAW	Distrib Unattended	46200	8320	
21	BURROWS - SAGINAW	Distrib Unattended	46000	8320	
22	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24900	
23	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138000	24900	
24	BUTTERFIELD - BROOKS twp	Distrib Unattended	48600	26190	
25	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8720	
26	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
27	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	24900	
28	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	8320	
29	CADMUS - MADISON TWP	Distrib Unattended	46000	12470	
30	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138000	12470	
31	CALHOUN - ALBION	HV Distrib Unattended	138000	46000	11500
32	CALKINS - FLINT	Distrib Unattended	46000	8320	
33	CALKINS - FLINT	Distrib Unattended	46000	8320	
34	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
35	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
36	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	45000	8720	
37	CAMDEN - CAMDEN TWP	Distrib Unattended	43800	8720	
38	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138000	24900	
39	CANNON - CANNON TWP	HV Distrib Unattended	140000	48000	4800
40	CANNONSBURG - CANNON TWP	Distrib Unattended	45000	8720	

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, 2020	
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
	0.00	0				3
	0.00	0				4
	225.00	3				5
	0.00	0				6
	25.00	2				7
	6.25	1				8
	12.50	1				9
	12.50	1				10
	12.50	1				11
	12.50	1				12
	100.00	1				13
	0.00	0				14
	0.00	0				15
	102.50	3				16
	0.00	0				17
	25.00	2				18
	12.50	1				19
	25.00	2				20
	0.00	0				21
	12.50	1				22
	12.50	1				23
	12.50	1				24
	0.00	0				25
	25.00	2				26
	0.00	0				27
	26.25	2				28
	12.50	1				29
	20.00	1				30
	50.00	1				31
	0.00	0				32
	25.00	2				33
	0.00	0				34
	40.00	2				35
	12.50	1				36
	6.25	1				37
	12.50	1				38
	40.00	1				39
	12.50	1				40

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, 2020	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CARLETON ROAD - FAYETTE TWP	Distrib Unattended	46000	8320	
2	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
3	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	
4	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	
5	CARSON CITY - BLOOMER TWP	Distrib Unattended	45000	8720	
6	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
7	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
8	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
9	CASCO - CASCO TWP	Distrib Unattended	45000	8720	
10	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
11	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
12	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
13	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
14	CELLASTO - MARSHALL TWP	Distrib Unattended	46000	24900	
15	CEMENT CITY - COLUMBIA TWP	HV Distrib Unattended	138000	46000	4800
16	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	
17	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
18	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
19	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
20	CERTAINTEED - JACKSON TWP	Distrib Unattended	46000	8320	
21	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
22	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
23	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
24	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	7200
25	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
26	CHAUVEZ - PERE MARQUETTE TWP	Distrib Unattended	45000	13090	
27	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
28	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
29	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
30	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46000	8320	
31	CHERRY - GREEN LAKE TWP	Distrib Unattended	46000	12470	
32	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
33	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
34	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
35	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
36	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
37	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	7200
38	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
39	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
40	CLAREMONT - BRIDGEPORT 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
12.50	1					2
12.50	2					3
0.00	0					4
12.50	1					5
12.50	1					6
0.00	0					7
26.50	2					8
12.50	1					9
12.50	1					10
20.00	1					11
6.25	1					12
20.00	1					13
6.25	1					14
40.00	1					15
12.50	1					16
6.25	1					17
12.50	1					18
3.13	1					19
6.25	1					20
20.00	1					21
3.13	1					22
20.00	1					23
50.00	1					24
12.50	1					25
6.25	1					26
0.00	0					27
15.63	2					28
12.50	1					29
3.13	1					30
6.25	1					31
12.50	1					32
6.25	1					33
0.00	0					34
40.00	2					35
20.00	1					36
50.00	1					37
14.00	1					38
0.00	0					39
200.00	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	
2	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	
3	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	
4	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800
5	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	130000	46000	4800
6	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
7	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
8	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
9	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
10	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
11	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
12	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
13	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	4800
14	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
15	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
16	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
17	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
18	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
19	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
20	COLON - COLON TWP	Distrib Unattended	45000	8720	
21	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
22	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
23	COMSTOCK - COMSTOCK TWP	Distrib Unattended	45000	8720	
24	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
25	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
26	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
27	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
28	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
29	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
30	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
31	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
32	COOLEY - KALAMAZOO	Distrib Unattended	45000	8720	
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	26200	
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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
5.00	1					1
20.00	1					2
5.00	1					3
30.00	1					4
100.00	1					5
6.25	1					6
0.00	0					7
18.75	2					8
20.00	1					9
12.50	1					10
0.00	0					11
0.00	2					12
300.00		1				13
12.50	1					14
6.25	1					15
20.00	1					16
50.00	1					17
12.50	1					18
20.00	1					19
12.50	1					20
12.50	1					21
12.50	1					22
20.00	1					23
6.25	1					24
6.25	1					25
12.50	1					26
11.50	3					27
0.00	0					28
0.00	0	1				29
0.00	0					30
29.38	3					31
0.00	0					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 Consumers 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, 2020	Year of Report December 31, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CRANBROOK - EMMETT TWP	Distrib Unattended	46000	24940	
2	CRAWFORD - UNION TWP	Distrib Unattended	46000	8320	
3	CROFTON - KALKASKA TWP	Distrib Unattended	46000	12470	
4	CROFTON - KALKASKA TWP	Distrib Unattended	46000	12470	
5	CROTON - CROTON TWP	HV Distrib Unattended	138000	46000	4800
6	CRYSTAL - CRYSTAL TWP	Distrib Unattended	45000	8720	
7	CURTIS - EDENVILLE TWP	Distrib Unattended	46000	8320	
8	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470	
9	CUTLERVILLE - BYRON TWP	Distrib Unattended	45000	13090	
10	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46000	8320	
11	DAVENPORT - SAGINAW	Distrib Unattended	46000	8320	
12	DAVID - PORTLAND	HV Distrib Unattended	138000	46000	7200
13	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
14	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
15	DEAN ROAD - TYRONE TWP	Distrib Unattended	25000	24900	
16	DEER LAKE - HAYES TWP	Distrib Unattended	46000	8320	
17	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	47400	13090	
18	DEJA - DAY TWP	HV Distrib Unattended	138000	46000	4800
19	DELANEY - BURTON TWP	HV Distrib Unattended	138000	46000	4800
20	DELTON - BARRY TWP	Distrib Unattended	45000	8720	
21	DERBY - STANTON TWP	Distrib Unattended	138000	8320	
22	DEWEY - WALKER TWP	Distrib Unattended	46000	13090	
23	DEWEY - WALKER TWP	Distrib Unattended	46000	13090	
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 - Fayette TWP	Distrib Unattended	48600	8720	
33	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	48600	13090	
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	140000	8720	
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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
12.50	1					2
0.00	0					3
4.63	2					4
40.00	1					5
6.25	1					6
12.50	1					7
32.50	2					8
0.00	0					9
6.25	1					10
12.50	1					11
50.00	1					12
0.00	0					13
25.00	2					14
30.00	1					15
6.25	1					16
6.25	1					17
40.00	1					18
100.00	1					19
12.50	1					20
12.50	1					21
0.00	0					22
40.00	2					23
0.00	0					24
25.00	2					25
0.00	0					26
15.63	2					27
6.25	1					28
12.50	1					29
12.50	1					30
12.50	1					31
12.50	1					32
32.50	2					33
0.00	0					34
6.25	1					35
12.50	1					36
0.00	0					37
200.00	2					38
50.00	1					39
0.00	0					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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320	
2	DUCK LAKE - CLARENCE TWP	Distrib Unattended	45000	8720	
3	DUFFIELD - CLAYTON TWP	Distrib Unattended	138000	24900	
4	DUNBAR - MONROE	Distrib Unattended	46000	12470	
5	DUNHAM - FLUSHING TWP	Distrib Unattended	46000	8320	
6	DUPONT - WHITE RIVER TWP	Distrib Unattended	140000	13800	
7	DUQUITE - LINCOLN TWP	Distrib Unattended	138000	24900	
8	DURAND - VERNON TWP	Distrib Unattended	46000	8320	
9	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
10	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
11	EAST BAY - EAST BAY TWP	Distrib Unattended	45000	13090	
12	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
13	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
14	EAST GRANT - GRANT TWP	Distrib Unattended	46000	8320	
15	EAST JACKSON - LEONI TWP	Distrib Unattended	45000	8720	
16	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46000	12470	
17	EAST LAKE - STRONACH TWP	Distrib Unattended	45000	13090	
18	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
19	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138000	24900	
20	EASTLAWN - MIDLAND TWP	Distrib Unattended	46000	8320	
21	EASTON - EASTON TWP	Distrib Unattended	138000	24900	
22	EASTWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
23	EDDY - SAGINAW	Distrib Unattended	46000	8320	
24	EDENVILLE DAM - TOBACCO TWP	HVD / Distrib Unattended	140000	46000	7200
25	EDENVILLE DAM - TOBACCO TWP	HVD / Distrib Unattended	45000	2400	
26	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
27	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
28	EDMORE - HOME TWP	Distrib Unattended	45000	11550	
29	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46000	24900	
30	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46000	24900	
31	ELLIS - FRUITPORT TWP	Distrib Unattended	138000	12470	
32	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
33	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
34	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7560	
35	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
36	ELM STREET - EMMET	HVD / Distrib Unattended	138000	8320	
37	ELM STREET - EMMET	HVD / Distrib Unattended	46000	8320	
38	ELM STREET - EMMET	HVD / Distrib Unattended	138000	46000	4800
39	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138000	46000	13800
40	ELSIE - DUPLAIN 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	40.00	2				1
	6.25	1				2
	12.50	1				3
	12.50	1				4
	12.50	1				5
	12.50	1				6
	12.50	1				7
	12.50	1				8
	0.00	0				9
	40.00	2				10
	12.50	1				11
	0.00	0				12
	12.50	2				13
	2.50	1				14
	20.00	1				15
	12.50	1				16
	12.50	1				17
	20.00	1				18
	12.50	1				19
	12.50	1				20
	20.00	1				21
	12.50	1				22
	12.50	1				23
	57.00	2				24
	0.00	0				25
	0.00	0				26
	2.00	2				27
	6.25	1				28
	6.25	1				29
	6.25	1				30
	20.00	1				31
	0.00	0				32
	0.00	0				33
	80.00	4				34
	0.00	0				35
	0.00	0				36
	0.00	0				37
	97.50	3				38
	50.00	1				39
	6.25	1				40

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, 2020	
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	EMERALD - KALAMAZOO	Distrib Unattended	45000	8720	
3	EMERSON - CASCADE TWP	Distrib Unattended	138000	12470	
4	EMERSON - CASCADE TWP	Distrib Unattended	140000	13090	
5	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138000	46000	4800
6	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	
7	ENSLEY - ENSLEY TWP	Distrib Unattended	46000	8320	
8	ERIE - ERIE TWP	Distrib Unattended	46000	12470	
9	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46000	8320	
10	EUREKA - EUREKA TWP	HV Distrib Unattended	138000	46000	4800
11	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
12	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
13	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	7560	
14	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	7560	
15	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
16	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
17	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138000	46000	4800
18	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	
19	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	7200
20	FENNVILLE - CLYDE TWP	Distrib Unattended	45000	8720	
21	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
22	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	
23	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	45000	8320	
24	FIELD ROAD - VIENNA TWP	Distrib Unattended	45000	8720	
25	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
26	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	
27	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
28	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
29	FISH LAKE - HOLLY TWP	Distrib Unattended	45000	8720	
30	FITZNER - EUREKA	Distrib Unattended	25000	24900	
31	FIVE CHANNELS HYDRO - OSCODA TWP	Distrib Unattended	46000	4360	
32	FLETCHER - LITTLE TRAVERSE TWP	Distrib Unattended	46000	13800	
33	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8320	
34	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
35	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	4330	
36	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
37	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
38	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	4800	4800	
39	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
40	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	32.50	2				1
	0.00	0				2
	0.00	0				3
	40.00	2				4
	40.00	1				5
	12.50	1				6
	6.25	1				7
	6.25	1				8
	12.50	1				9
	50.00	1				10
	0.00	0				11
	25.00	2				12
	0.00	0				13
	40.00	2				14
	0.00	0				15
	4.00	2				16
	50.00	1				17
	3.13	1				18
	50.00	1				19
	12.50	1				20
	14.00	1				21
	12.50	1				22
	12.50	1				23
	12.50	1				24
	6.25	1				25
	12.50	1				26
	12.50	1				27
	6.25	1				28
	12.50	1				29
	20.00	1				30
	6.25	1				31
	12.50	1				32
	20.00	1				33
	0.00	0				34
	5.00	2				35
	0.00	0				36
	0.00	0				37
	0.00	0				38
	0.00	0				39
	10.83	5				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) December 31, 2020	Year of Report December 31, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	FORDYCE - UNION TWP	Distrib Unattended	46000	8320	
2	FOREMAN - VERGENNES TWP	Distrib Unattended	45000	8720	
3	FOREST GROVE - JAMESTOWN TWP	Distrib Unattended	140000	13090	
4	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
5	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
6	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
7	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
8	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
9	FOUR MILE - WALKER TWP	HVD / Distrib Unattended	138000	46000	7200
10	FOUR MILE - WALKER TWP	HVD / Distrib Unattended	138000	46000	4800
11	FOUR MILE - WALKER TWP	HVD / Distrib Unattended	138000	12470	
12	FOUR MILE - WALKER TWP	HVD / Distrib Unattended	138000	13090	
13	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	45000	8720	
14	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
15	FOX FARM - FILER TWP	Distrib Unattended	45000	13090	
16	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
17	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
18	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
19	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
20	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46000	8320	
21	FREEPORT - IRVING TWP	Distrib Unattended	46000	8320	
22	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
23	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
24	FRONTIER - RANSOM TWP	Distrib Unattended	45000	8720	
25	FROST - FROST TWP	Distrib Unattended	46000	8320	
26	FRUITPORT - BRUITPORT TWP	Distrib Unattended	45000	13090	
27	FULTON - ADA TWP	Distrib Unattended	46000	12470	
28	FULTON - ADA TWP	Distrib Unattended	46000	12470	
29	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
30	GAYLORD GENERATING - LIVINGSTON TWP	HV Distrib Unattended	138000	46000	4800
31	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
32	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
33	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
34	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
35	GETTY - MUSKEGON	Distrib Unattended	45000	13090	
36	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
37	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
38	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
39	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
40	GLADWIN - GROUT TWP	Distrib Unattended	46200	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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1				1
	12.50	1				2
	20.00	1				3
	0.00	0				4
	200.00	2				5
	0.00	0				6
	0.00	0				7
	37.50	3				8
	0.00	0				9
	0.00	0				10
	0.00	0				11
	240.00	4				12
	0.00	0				13
	32.50	2				14
	12.50	1				15
	0.00	0				16
	25.00	2				17
	0.00	0				18
	13.25	2				19
	12.50	1				20
	6.25	1				21
	0.00	0				22
	25.00	2				23
	6.25	1				24
	3.13	1				25
	12.50	1				26
	0.00	0				27
	25.00	2				28
	12.50	1				29
	15.00	1				30
	12.50	1				31
	12.50	1				32
	0.00	0				33
	9.38	2				34
	12.50	1				35
	12.50	1				36
	12.50	1				37
	12.50	1				38
	0.00	0				39
	18.75	2				40

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, 2020	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
2	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
3	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
4	GLENDALE - KALAMAZOO	Distrib Unattended	46000	8720	
5	GMI - FLINT	Distrib Unattended	46000	13800	
6	GODFREY - LOWELL TWP	Distrib Unattended	46000	8320	
7	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
8	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
9	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
10	GOODALE - BEDFORD TWP	Distrib Unattended	46000	8320	
11	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46000	8320	
12	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46000	8320	
13	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
14	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
15	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46000	12470	
16	GRANDVILLE - WYOMING TWP	Distrib Unattended	43800	13090	
17	GRANDVILLE - WYOMING TWP	Distrib Unattended	48600	13090	
18	GRANT - ASHLAND TWP	Distrib Unattended	46000	8320	
19	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46000	8320	
20	GRAYLING - GRAYLING TWP	Distrib Unattended	45000	8720	
21	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45000	11550	
22	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46000	8320	
23	GREENVILLE - EUREKA TWP	Distrib Unattended	46000	8320	
24	GREENWOOD - HORTON TWP	Distrib Unattended	138000	24900	
25	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
26	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
27	GRODI ROAD - ERIE TWP	HV Distrib Unattended	138000	46000	4800
28	GROUT - GROUT TWP	HV Distrib Unattended	138000	46000	11500
29	GROVER - ARCADA TWP	Distrib Unattended	46000	8320	
30	GULL LAKE - ROSS TWP	Distrib Unattended	46000	8320	
31	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	45000	8720	
32	HACKETT - TITABAWASSE TWP	Distrib Unattended	138000	8320	
33	HAGADORN - MERIDIAN TWP	Distrib Unattended	138000	8320	
34	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138000	12470	
35	HALEY ROAD - DOVER TWP	Distrib Unattended	46000	12470	
36	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46000	8720	
37	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
38	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	7200
39	HAMILTON - HEATH TWP	Distrib Unattended	45000	8720	
40	HAMMOND ROAD - GARFIELD 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
37.50	1					1
0.00	0					2
13.25	2					3
12.50	1					4
6.25	1					5
6.25	1					6
12.50	1					7
0.00	0					8
18.75	2					9
12.50	1					10
20.00	1					11
20.00	1					12
0.00	0					13
25.00	2					14
12.50	1					15
0.00	0					16
25.00	2					17
6.25	1					18
6.25	1					19
12.50	1					20
6.25	1					21
12.50	1					22
12.50	1					23
12.50	1					24
0.00	0					25
6.26	2					26
40.00	1					27
50.00	1					28
12.50	1					29
6.25	1					30
20.00	1					31
12.50	1					32
20.00	1					33
20.00	1					34
6.25	1					35
6.25	1					36
0.00	0					37
90.00	2					38
20.00	1					39
12.50	1					40

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, 2020	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HANNAH - PARADISE TWP	Distrib Unattended	46000	24900	
2	HANOVER - HANOVER TWP	Distrib Unattended	45000	8720	
3	HANSEN - WYOMING TWP	Distrib Unattended	46000	13090	
4	HARING - BOON TWP	Distrib Unattended	138000	8320	
5	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
6	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
7	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
8	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
9	HARRIET - BURTON TWP	Distrib Unattended	46000	8320	
10	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
11	HARRISON - HAYES TWP	Distrib Unattended	45000	8720	
12	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
13	HART - HART	Distrib Unattended	46000	13090	
14	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
15	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
16	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
17	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
18	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
19	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
20	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
21	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
22	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
23	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
24	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
25	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
26	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
27	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
28	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
29	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
30	HESPERIA - DENVER TWP	Distrib Unattended	140000	8720	
31	HICKORY - SPRING LAKE TWP	Distrib Unattended	46000	12470	
32	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
33	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
34	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
35	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	4800
36	HIGH BRIDGE - MAPLE GROVE TWP	Distrib Unattended	45000	13090	
37	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138000	46000	7200
38	HILL ROAD - MUNDY TWP	Distrib Unattended	46000	8320	
39	HODENPYL DAM - SPRINGVILLE TWP	HV Distrib Unattended	138000	46000	7200
40	HOGAN ROAD - ARGENTINE 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6.25	1					1
12.50	1					2
12.50	1					3
20.00	1					4
0.00	0					5
13.25	2					6
0.00	0					7
25.00	2					8
12.50	1					9
6.25	1					10
0.00	0					11
19.50	2					12
1.50	1					13
12.50	1					14
0.00	0					15
0.00	0					16
0.00	0					17
50.00	4					18
0.00	0					19
30.00	2					20
0.00	0					21
25.00	2					22
12.50	1					23
0.00	0					24
160.00	2					25
10.00	1					26
0.00	0					27
200.00	2					28
12.50	1					29
12.50	1					30
20.00	1					31
0.00	0					32
0.00	0					33
0.00	0					34
40.01	5					35
6.25	1					36
100.00	1					37
20.00	1					38
50.00	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
2	HOGSBACK - DELHI TWP	Distrib Unattended	45000	8720	
3	HOLLY - HOLLY TWP	Distrib Unattended	46000	8320	
4	HOLTON - HOLTON TWP	Distrib Unattended	46000	24900	
5	HOMER - HOMER TWP	Distrib Unattended	46000	8320	
6	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46000	12470	
7	HONOR - HOMESTEAD TWP	Distrib Unattended	46000	12470	
8	HOPKINS - HOPKINS TWP	Distrib Unattended	46000	8320	
9	HOSPITAL - GARFIELD TWP	Distrib Unattended	46000	13090	
10	HOTCHKISS - MONITOR TWP	Distrib Unattended	140000	26190	
11	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46000	24900	
12	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
13	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	45000	24900	
14	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138000	24900	
15	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138000	24940	
16	HUDSON - HUDSON TWP	Distrib Unattended	46000	8320	
17	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138000	12470	
18	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138000	46000	4800
19	HULL STREET - ALGOMA TWP	Distrib Unattended	138000	26200	
20	HUNT ROAD - ADRIAN TWP	Distrib Unattended	45000	13090	
21	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
22	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
23	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
24	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
25	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
26	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
27	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
28	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	
29	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
30	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
31	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
32	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
33	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
34	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
35	ISABELLA - UNION TWP	Distrib Unattended	45000	8720	
36	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
37	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
38	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
39	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	
40	IVANREST - WYOMING 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	32.50	2				1
	0.00	0				2
	12.50	1				3
	20.00	1				4
	12.50	1				5
	12.50	1				6
	12.50	1				7
	6.25	1				8
	20.00	1				9
	12.50	1				10
	12.50	1				11
	12.50	2				12
	0.00	0				13
	12.50	1				14
	12.50	1				15
	12.50	1				16
	20.00	1				17
	50.00	1				18
	12.50	1				19
	0.00	0				20
	25.00	2				21
	12.50	1				22
	12.50	1				23
	6.25	1				24
	6.25	1				25
	0.00	0				26
	18.75	2				27
	6.13	1				28
	0.00	0				29
	80.00	2				30
	0.00	0				31
	25.00	2				32
	0.00	0				33
	25.00	2				34
	0.00	0				35
	32.50	2				36
	0.00	0				37
	80.00	2				38
	12.50	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	IVANREST - WYOMING TWP	Distrib Unattended	45000	13090	
2	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
3	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
4	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46000	8320	
5	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	140000	13090	
6	JANES - BUENA VISTA TWP	Distrib Unattended	46000	8320	
7	JASPER - JASPER TWP	Distrib Unattended	46000	8320	
8	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
9	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	45000	8720	
10	JOHNSON - ROBINSON TWP	Distrib Unattended	46000	8320	
11	JONESVILLE - HILLSDALE TWP	Distrib Unattended	45000	8720	
12	JOPPA - LEROY TWP	Distrib Unattended	46000	8320	
13	JUDD ROAD - BURTON TWP	Distrib Unattended	45000	8720	
14	JUDD ROAD - BURTON TWP	Distrib Unattended	45000	8720	
15	KALARAMA - PORTAGE TWP	Distrib Unattended	46000	8320	
16	KALKASKA - KALKASKA TWP	Distrib Unattended	46000	12470	
17	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46000	8320	
18	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
19	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
20	KEATING - MUSKEGON	Distrib Unattended	45000	12470	
21	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
22	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
23	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
24	KENDALL - KALAMAZOO	Distrib Unattended	46000	8320	
25	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
26	KENDRICK - CASCADE TWP	Distrib Unattended	138000	13090	
27	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
28	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
29	KENT CITY - TYRONE TWP	Distrib Unattended	46000	12470	
30	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
31	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
32	KIESEL - BANGOR TWP	Distrib Unattended	46000	8320	
33	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
34	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
35	KINDERHOOK - OVID TWP	Distrib Unattended	138000	8320	
36	KINGSLEY - PARADISE TWP	Distrib Unattended	46000	8720	
37	KIPP ROAD - VEVAY TWP	Distrib Unattended	138000	24900	
38	KNAPP - GRAND RAPIDS	Distrib Unattended	46000	13090	
39	KNIGHT - HAMPTON TWP	Distrib Unattended	46000	8320	
40	KOCHVILLE - FRANKENLUST 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0.00	0					1
0.00	0					2
25.00	2					3
20.00	1					4
20.00	1					5
12.50	1					6
3.13	1					7
12.50	1					8
12.50	1					9
6.25	1					10
12.50	1					11
6.25	1					12
0.00	0					13
40.00	2					14
20.00	1					15
12.50	1					16
12.50	1					17
0.00	0					18
18.75	2					19
0.00	0					20
25.00	2					21
0.00	0					22
25.00	2					23
12.50	1					24
0.00	0					25
40.00	2					26
0.00	0					27
40.00	2					28
12.50	1					29
0.00	0					30
40.00	2					31
12.50	1					32
0.00	0					33
40.00	2					34
12.50	1					35
7.00	1					36
30.00	1					37
20.00	1					38
12.50	1					39
0.00	0					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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
2	KOLASSA - BRONSON TWP	Distrib Unattended	46000	24900	
3	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
4	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
5	KROMDYKE - PORTAGE	Distrib Unattended	140000	8720	
6	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320	
7	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
8	LAGRAVE - GRAND RAPIDS	Distrib Unattended	45000	7560	
9	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	7200	
10	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46000	8320	
11	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
12	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
13	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46000	8320	
14	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46000	24940	
15	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46200	8320	
16	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46000	8320	
17	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46000	12470	
18	LAMOREAUX - ALPINE TWP	Distrib Unattended	46000	12470	
19	LANDWER - FERRYSBURG TWP	Distrib Unattended	46000	13090	
20	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
21	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
22	LASALLE - LASALLE TWP	Distrib Unattended	46000	12470	
23	LATIMER - MUSKEGON	Distrib Unattended	140000	13090	
24	LATIMER - MUSKEGON	Distrib Unattended	138000	12470	
25	LAUNDRA - KOCHVILLE	Distrib Unattended	138000	8720	
26	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
27	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
28	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46000	8320	
29	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138000	46000	4800
30	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
31	LEE STREET - WYOMING TWP	Distrib Unattended	48600	13090	
32	LEELANAU - LEELANAU TWP	Distrib Unattended	46000	12470	
33	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	45000	13090	
34	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46000	13090	
35	LEHRING - BURNS TWP	Distrib Unattended	46000	8320	
36	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
37	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
38	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
39	LELAND - LELAND TWP	Distrib Unattended	46000	12470	
40	LENNON ROAD - 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	32.50	2				1
	12.50	1				2
	0.00	0				3
	100.00	2				4
	20.00	1				5
	12.50	1				6
	100.00	1				7
	0.00	0				8
	40.00	2				9
	12.50	1				10
	0.00	0				11
	26.50	2				12
	12.50	1				13
	12.50	1				14
	6.25	1				15
	6.25	1				16
	12.50	1				17
	12.50	1				18
	12.50	1				19
	0.00	0				20
	25.00	2				21
	12.50	1				22
	40.00	2				23
	0.00	0				24
	12.50	1				25
	0.00	0				26
	200.00	2				27
	6.25	1				28
	40.00	1				29
	0.00	0				30
	32.50	2				31
	6.25	1				32
	0.00	0				33
	32.50	2				34
	6.25	1				35
	0.00	0				36
	0.00	0				37
	23.25	3				38
	6.25	1				39
	0.00	0				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) December 31, 2020	Year of Report December 31, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LENNON ROAD - FLINT	Distrib Unattended	48600	8720	
2	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
3	LEONARD - WALKER TWP	Distrib Unattended	45000	13090	
4	LEONARD - WALKER TWP	Distrib Unattended	46000	12470	
5	LESLIE - LESLIE TWP	Distrib Unattended	46000	8320	
6	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	45000	8720	
7	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
8	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
9	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46000	8320	
10	LEVELY - EDENVILLE TWP	Distrib Unattended	46000	24900	
11	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
12	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
13	LINCOLN - GUSTIN TWP	Distrib Unattended	46000	12000	
14	LINDBERGH - OSHTEMO TWP	HV Distrib Unattended	138000	46000	4800
15	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	
16	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46000	8320	
17	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
18	LOGISTIC - OTTAWA TWP	Distrib Unattended	46000	12470	
19	LOMBARD - SHERIDAN TWP	Distrib Unattended	46000	8320	
20	LONG LAKE - FENTON TWP	Distrib Unattended	45000	8720	
21	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138000	46000	4800
22	LOOMIS - OLIVE TWP	Distrib Unattended	45000	8720	
23	LOVEJOY - BURNS TWP	Distrib Unattended	138000	24900	
24	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
25	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
26	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
27	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
28	LYON MANOR - HIGGINS TWP	Distrib Unattended	46000	8320	
29	LYONS - LYONS TWP	Distrib Unattended	46000	8320	
30	M.A.E. - MONROE TWP	Distrib Unattended	46000	12470	
31	MACATAWA - HOLLAND TWP	Distrib Unattended	46000	8320	
32	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46000	24900	
33	MAGNUS - GRANT TWP	Distrib Unattended	46000	8320	
34	MAINES ROAD - SANDSTONE TWP	Distrib Unattended	140000	8320	
35	MANCELONA - MANCELONA TWP	Distrib Unattended	46000	12470	
36	MANCHESTER - MANCHESTER TWP	Distrib Unattended	45000	8720	
37	MANISTEE - FILER TWP	Distrib Unattended	45000	7560	
38	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	
39	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	4800
40	MANNSIDING - LINCOLN TWP	Distrib Unattended	46000	24900	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
37.50	3					1
0.00	0					2
0.00	0					3
32.50	2					4
3.13	1					5
6.25	1					6
0.00	0					7
25.00	2					8
20.00	1					9
12.50	1					10
0.00	0					11
16.25	2					12
6.25	1					13
100.00	1					14
12.50	1					15
12.50	1					16
3.13	1					17
12.50	1					18
14.00	1					19
20.00	1					20
60.00	1					21
12.50	1					22
10.00	1					23
0.00	0					24
0.00	0					25
0.00	0					26
50.00	4					27
6.25	1					28
6.25	1					29
12.50	1					30
20.00	1					31
12.50	1					32
6.25	1					33
12.50	1					34
6.25	1					35
20.00	1					36
20.00	1					37
6.25	1					38
37.50	1					39
6.25	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	MANTON - CEDAR CREEK TWP	Distrib Unattended	46000	8320	
2	MAPLE CITY - KASSON TWP	Distrib Unattended	46000	12470	
3	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	13090	
4	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	13090	
5	MARION - MARION TWP	Distrib Unattended	46000	13800	
6	MARKER LAKE - BOSTON TWP	Distrib Unattended	46000	8320	
7	MARKEY - MARKEY TWP	Distrib Unattended	46000	8320	
8	MARNE - WRIGHT TWP	Distrib Unattended	45000	13090	
9	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	46000	7200
10	MARTIN - MARTIN TWP	Distrib Unattended	45000	8720	
11	MASON - VEVAY TWP	Distrib Unattended	46000	8320	
12	MAUMEE - ADRIAN TWP	Distrib Unattended	46000	13090	
13	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
14	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
15	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
16	MAYNARD - WALKER TWP	Distrib Unattended	46000	12470	
17	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
18	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
19	MCCANDLISH - GRAND BLANC TWP	Distrib Unattended	46000	8320	
20	MCCRACKEN - NORTON TWP	Distrib Unattended	43800	13090	
21	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
22	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
23	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
24	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
25	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
26	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46000	8320	
27	MCMILLAN - DALTON TWP	Distrib Unattended	45000	13090	
28	MCNALLY - HAYES TWP	HVD / Distrib Unattended	46000	12470	
29	MCNALLY - HAYES TWP	HVD / Distrib Unattended	138000	46000	2400
30	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
31	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
32	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
33	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
34	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46000	12470	
35	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
36	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
37	MENDON - NOTTAWA TWP	Distrib Unattended	46000	24900	
38	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46000	8320	
39	MERRILL - JONESFIELD TWP	Distrib Unattended	46000	8320	
40	MERSON - TROWBRIDGE 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	5.60	1				1
	6.25	1				2
	0.00	0				3
	25.00	2				4
	2.50	1				5
	12.50	1				6
	12.50	1				7
	12.50	1				8
	50.00	1				9
	12.50	1				10
	12.50	1				11
	12.50	1				12
	0.00	0				13
	0.00	0				14
	37.50	3				15
	5.00	1				16
	0.00	0				17
	12.50	2				18
	20.00	1				19
	0.00	0				20
	25.00	2				21
	0.00	0				22
	5.63	2				23
	0.00	0				24
	30.00	2				25
	5.60	1				26
	12.50	1				27
	0.00	0				28
	39.38	2				29
	0.00	0				30
	40.00	2				31
	0.00	0				32
	100.00	2				33
	20.00	1				34
	0.00	0				35
	0.00	0				36
	22.50	3				37
	7.00	1				38
	7.00	1				39
	6.25	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MESICK - SPRINGVILLE TWP	Distrib Unattended	46000	24900	
2	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138000	12470	
3	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
4	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
5	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
6	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
7	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	
8	MIDLAND - MIDLAND TWP	Distrib Unattended	45000	8720	
9	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
10	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
11	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
12	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
13	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
14	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
15	MILLER ROAD - FLINT	Distrib Unattended	45000	8720	
16	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
17	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
18	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
19	MISSION - UNION TWP	Distrib Unattended	46000	8320	
20	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
21	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
22	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
23	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
24	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
25	MONTEREY - SALEM TWP	Distrib Unattended	140000	8320	
26	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
27	MONUMENT - OSCODA TWP	Distrib Unattended	45000	8720	
28	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
29	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
30	MORENCI - SENECA TWP	Distrib Unattended	45000	13090	
31	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
32	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
33	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
34	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
35	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
36	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
37	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
38	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
39	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
40	MT PLEASANT - UNION 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6.25	1					1
20.00	1					2
12.50	1					3
12.50	1					4
0.00	0					5
11.25	2					6
12.50	1					7
12.50	1					8
12.50	1					9
12.50	1					10
30.00	1					11
0.00	0					12
200.00	2					13
12.50	1					14
20.00	1					15
0.00	0					16
40.00	2					17
20.00	1					18
20.00	1					19
12.50	1					20
14.00	1					21
0.00	0					22
100.00	2					23
6.25	1					24
12.50	1					25
10.00	1					26
2.80	1					27
0.00	0					28
200.00	2					29
12.50	1					30
12.50	1					31
12.50	1					32
12.50	1					33
6.25	1					34
0.00	0					35
0.00	0					36
130.00	3					37
7.00	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
2	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
3	MURNER - LIVINGSTON	Distrib Unattended	140000	26190	
4	MUSKEGON HEIGHTS - MUSKEGON	HV Distrib Unattended	138000	46000	7200
5	MUSKEGON HEIGHTS - MUSKEGON	HV Distrib Unattended	138000	12470	
6	MUSKEGON HEIGHTS - MUSKEGON	HV Distrib Unattended	138000	12470	
7	MUSKEGON HEIGHTS - MUSKEGON	HV Distrib Unattended	140000	46000	7200
8	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	
9	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	
10	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
11	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
12	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
13	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
14	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
15	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
16	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
17	NEW/USED, PENDING CHECKOUT - ALMA		46200	13800	
18	NEW/USED, PENDING CHECKOUT - ALMA		46200	8720	
19	NEW/USED, PENDING CHECKOUT - ALMA		140000	13800	
20	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
21	NEW/USED, PENDING CHECKOUT - ALMA		140000	8720	
22	NEW/USED, PENDING CHECKOUT - ALMA		140000	13090	
23	NEW/USED, PENDING CHECKOUT - ALMA		140000	26190	
24	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
25	NEW/USED, PENDING CHECKOUT - ALMA		48600	26190	
26	NEW/USED, PENDING CHECKOUT - ALMA		140000	13090	
27	NEW/USED, PENDING CHECKOUT - ALMA		147500	13090	
28	NEW/USED, PENDING CHECKOUT - ALMA		46200	480	
29	NEW/USED, PENDING CHECKOUT - ALMA		45000	8720	
30	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
31	NEW/USED, PENDING CHECKOUT - ALMA		45000	8720/4360	
32	NEW/USED, PENDING CHECKOUT - ALMA		43800	8720	
33	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	
34	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
35	NIAGARA - SAGINAW	Distrib Unattended	45000	8720	
36	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
37	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
38	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
39	NORTH ADAMS - ADAMS TWP	Distrib Unattended	45000	8720	
40	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0.00	0					1
40.00	2					2
20.00	1					3
0.00	0					4
0.00	0					5
0.00	0					6
260.00	4					7
0.00	0					8
25.00	2					9
6.25	1					10
3.13	1					11
12.50	1					12
6.25	1					13
6.25	1					14
5.60	1					15
3.12	1					16
0.00	0					17
0.00	0					18
0.00	0					19
0.00	0					20
0.00	0					21
0.00	0					22
0.00	0					23
0.00	0					24
0.00	0					25
0.00	0					26
202.50		11				27
0.00	0					28
0.00	0					29
0.00	0					30
26.50	0	5				31
0.00	0					32
5.00	1					33
9.38	1					34
20.00	1					35
12.50	1					36
7.00	1					37
12.50	1					38
6.25	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	4800
2	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
3	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
4	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
5	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
6	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
7	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
8	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	13090	
9	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
10	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
11	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
12	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
13	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
14	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
15	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
16	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
17	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
18	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
19	O-AT-KA - EAST BAY TWP	Distrib Unattended	46000	12470	
20	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
21	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
22	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
23	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
24	OKEMOS - MERIDIAN TWP	Distrib Unattended	45000	8720	
25	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
26	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
27	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
28	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
29	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
30	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
31	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
32	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
33	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
34	OSCODA - AU SABLE TWP	Distrib Unattended	45000	11550	
35	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46000	8320	
36	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
37	OTSEGO - MARTIN TWP	Distrib Unattended	45000	8720	
38	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
39	OVID - OVID TWP	Distrib Unattended	46000	8320	
40	OWOSSO - CALEDONIA TWP	HVD / Distrib Unattended	140000	46000	7200

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
50.00	1					1
12.50	1					2
0.00	0					3
0.00	0					4
31.50	3					5
12.50	1					6
20.00	1					7
20.00	1					8
12.50	1					9
0.00	0					10
6.26	2					11
12.50	1					12
0.00	0					13
4.38	2					14
0.00	0					15
18.10	2					16
50.00	1					17
12.50	1					18
12.50	1					19
12.50	1					20
50.00	1					21
15.00	1					22
12.50	1					23
12.50	1					24
12.50	1					25
12.50	1					26
12.50	1					27
6.25	1					28
0.00	0					29
20.00	2					30
0.00	0					31
25.00	2					32
6.25	1					33
6.25	1					34
7.00	1					35
12.50	1					36
12.50	1					37
12.50	1					38
12.50	1					39
140.00	3					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OWOSSO - CALEDONIA TWP	HVD / Distrib Unattended	45000	8720	
2	OWOSSO - CALEDONIA TWP	HVD / Distrib Unattended	45000	8720	
3	PACKARD - EATON	Distrib Unattended	138000	24900	
4	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
5	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
6	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
7	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
8	PALO - RONALD TWP	Distrib Unattended	46000	8320	
9	PARAMOUNT - PLAINFIELD TWP	Distrib Unattended	45000	13090	
10	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
11	PARKWAY - KALAMAZOO	Distrib Unattended	48600	8720	
12	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
13	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
14	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
15	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
16	PASADENA - FLINT	HV Distrib Unattended	140000	46000	7200
17	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	
18	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	
19	PEACH RIDGE - SPARTA TWP	Distrib Unattended	48600	13090	
20	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
21	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
22	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
23	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
24	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
25	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
26	PENTWATER - PENTWATER TWP	Distrib Unattended	45000	13090	
27	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
28	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
29	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
30	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
31	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
32	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
33	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
34	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
35	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
36	PINE RIVER - ARCADA TWP	Distrib Unattended	46000	8720	
37	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	7200
38	PISTON RING - SPARTA TWP	Distrib Unattended	138000	7200	
39	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
40	PITCHER - KALAMAZOO	Distrib Unattended	45000	8720	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0.00	0					1
0.00	0					2
12.50	1					3
100.00	1					4
0.00	0					5
25.00	2					6
5.00	1					7
2.50	1					8
20.00	1					9
0.00	0					10
25.00	2					11
7.00	1					12
0.00	0					13
25.00	2					14
40.00	1					15
100.00	1					16
12.50	1					17
20.00	1					18
12.50	1					19
14.00	1					20
20.00	1					21
10.00	1					22
6.25	1					23
12.50	1					24
7.00	1					25
6.25	1					26
12.50	1					27
12.50	1					28
6.25	1					29
0.00	0					30
25.00	2					31
5.00	1					32
6.25	1					33
12.50	1					34
7.00	1					35
20.00	1					36
50.00	1					37
32.50	2					38
0.00	0					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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
2	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
3	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	
4	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
5	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
6	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000	4800
7	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
8	PORTAGE - PORTAGE TWP	Distrib Unattended	45000	8720	
9	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320	
10	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900	
11	POTTER - SAGINAW	Distrib Unattended	46000	8320	
12	POTTER - SAGINAW	Distrib Unattended	46000	8320	
13	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720	
14	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000	
15	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190	
16	PRINCETON - EMMET TWP	Distrib Unattended	46000	8320	
17	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138000	12470	
18	PULLMAN - LEE TWP	Distrib Unattended	46000	8320	
19	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320	
20	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	13800
21	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	7200
22	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000	7200
23	RAMONA - GRAND RAPIDS	Distrib Unattended	45000	13090	
24	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470	
25	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900	
26	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320	
27	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000	4800
28	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940	
29	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320	
30	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	13090	
31	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720	
32	READING - READING TWP	Distrib Unattended	46000	8320	
33	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
34	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
35	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320	
36	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
37	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
38	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
39	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
40	RENTON - BATTLE CREEK 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1				1
	12.50	1				2
	12.50	1				3
	0.00	0				4
	20.00	2				5
	50.00	1				6
	32.50	2				7
	0.00	0				8
	12.50	1				9
	10.00	1				10
	0.00	0				11
	40.00	2				12
	12.50	1				13
	6.25	1				14
	12.50	1				15
	12.50	1				16
	12.50	1				17
	5.00	1				18
	12.50	1				19
	0.00	0				20
	200.00	2				21
	50.00	1				22
	0.00	0				23
	40.00	2				24
	6.25	1				25
	12.50	1				26
	100.00	1				27
	20.00	1				28
	0.00	0				29
	17.50	2				30
	12.50	1				31
	6.25	1				32
	0.00	0				33
	26.50	2				34
	7.00	1				35
	0.00	0				36
	19.50	2				37
	0.00	0				38
	11.25	2				39
	3.13	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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900	
2	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800
3	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
4	RIDGEVIEW - COMSTOCK TWP	Distrib Unattended	45000	8720	
5	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
6	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
7	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
8	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
9	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
10	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
11	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
12	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
13	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
14	RIX ROAD - OSHTEMO TWP	Distrib Unattended	45000	8720	
15	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
16	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	
17	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
18	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	
19	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
20	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
21	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
22	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
23	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
24	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
25	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
26	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	45000	13090	
27	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
28	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
29	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
30	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	45000	8720	
31	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
32	RYNO - BIG CREEK TWP	Distrib Unattended	140000	26190	
33	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
34	SAGINAW STREET - BURTON TWP	Distrib Unattended	46000	8320	
35	SAGINAW STREET - BURTON TWP	Distrib Unattended	46000	8720	
36	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
37	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
38	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
39	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
40	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	

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, 2020	
SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	7.00	1				1
	40.00	1				2
	7.00	1				3
	12.50	1				4
	2.50	1				5
	0.00	0				6
	80.00	3				7
	0.00	0				8
	7.00	1				9
	0.00	0				10
	40.00	2				11
	0.00	0				12
	200.00	2				13
	20.00	1				14
	20.00	1				15
	0.00	0				16
	32.50	2				17
	12.50	1				18
	12.50	1				19
	20.00	1				20
	12.50	1				21
	5.00	1				22
	6.25	1				23
	6.25	1				24
	32.50	2				25
	0.00	0				26
	12.50	1				27
	2.50	1				28
	12.50	1				29
	20.00	1				30
	12.50	1				31
	12.50	1				32
	30.00	1				33
	0.00	0				34
	40.00	2				35
	12.50	1				36
	5.00	1				37
	0.00	0				38
	77.50	2				39
	0.00	0				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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SANDERSON - EUREKA TWP	Distrib Unattended	140000	26200	
2	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	
3	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	
4	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
5	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
6	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
7	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
8	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
9	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
10	SCENIC LAKE - WOODHULL TWP	Distrib Unattended	138000	8320	
11	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
12	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
13	SCIPIO - SCIPIO TWP	Distrib Unattended	46000	8320	
14	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	4800
15	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
16	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	
17	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	
18	SEIDEL - SAGINAW	Distrib Unattended	46000	8320	
19	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
20	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
21	SHANTY CREEK - KEARNEY TWP	Distrib Unattended	46000	12470	
22	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
23	SHARON HOLLOW - MANCHESTER TWP	Distrib Unattended	45000	8720	
24	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320	
25	SHELBY - ARCADIA TWP	Distrib Unattended	46000	12470	
26	SHEPHERD - COE TWP	Distrib Unattended	46000	8320	
27	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320	
28	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320	
29	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320	
30	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470	
31	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900	
32	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000	4800
33	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470	
34	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470	
35	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720	
36	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320	
37	SLOAN - FLINT	Distrib Unattended	45000	8720	
38	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320	
39	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
40	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	

Name of Respondent Consumers 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, 2020
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	60.00	2				1
	0.00	0				2
	11.25	2				3
	0.00	0				4
	0.00	0				5
	11.25	3				6
	0.00	0				7
	18.75	2				8
	12.50	1				9
	12.50	1				10
	12.50	1				11
	6.25	1				12
	3.13	1				13
	40.00	1				14
	6.25	1				15
	7.00	1				16
	1.50	1				17
	12.50	1				18
	0.00	0				19
	50.00	2				20
	6.25	1				21
	3.13	1				22
	12.50	1				23
	20.00	1				24
	6.25	1				25
	12.50	1				26
	6.25	1				27
	1.88	1				28
	12.50	1				29
	12.50	1				30
	14.00	1				31
	37.50	1				32
	100.00	2				33
	0.00	0				34
	0.00	0				35
	32.50	2				36
	20.00	1				37
	4.46	4				38
	0.00	0				39
	0.00	0				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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
2	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940	
3	SNYDER - DICKSON TWP	Distrib Unattended	138000	12470	
4	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000	7200
5	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320	
6	SPARES, M&S 22 - ALMA		47400	26190	
7	SPARES, M&S 22 - ALMA		48600	26190	
8	SPARES, M&S 22 - ALMA		140000	8720/4360	
9	SPARES, M&S 22 - ALMA		140000	46000	7200
10	SPARES, M&S 22 - ALMA		45000	13800	
11	SPARES, M&S 22 - ALMA		140000	8720	
12	SPARES, M&S 22 - ALMA		140000	13090	
13	SPARES, M&S 22 - ALMA		47400	26190	
14	SPAUDING - ADA TWP	HV Distrib Unattended	138000	46000	7200
15	SPICEBUSH - LEE TWP	Distrib Unattended	46000	24900	
16	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46000	8320	
17	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45000	26190	
18	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46000	12470	
19	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
20	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46000	8320	
21	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8720	
22	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8320	
23	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138000	24900	
24	SQUIRE HILL - FLINT	Distrib Unattended	46000	8320	
25	SQUIRES - ALLEN TWP	Distrib Unattended	46000	8320	
26	ST CHARLES - ST CHARLES TWP	Distrib Unattended	45000	8320	
27	ST HELEN - AU SABLE TWP	Distrib Unattended	46000	8320	
28	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
29	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
30	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	8320	
31	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	4160	
32	STACEY - CLAYTON TWP	Distrib Unattended	138000	24900	
33	STADIUM - KALAMAZOO	Distrib Unattended	46000	8320	
34	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
35	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
36	STANDISH - STANDISH TWP	Distrib Unattended	46000	8320	
37	STANLEY - MT MORRIS TWP	Distrib Unattended	46000	8320	
38	STANTON - EVERGREEN TWP	Distrib Unattended	48000	8660	
39	STANTON - EVERGREEN TWP	Distrib Unattended	43800	8720	
40	STANWOOD - MECOSTA TWP	Distrib Unattended	45000	13090	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	20.00	1				2
	12.50	1				3
	50.00	1				4
	12.50	1				5
	0.00	0				6
	0.00	0				7
	0.00	0				8
	197.50	7				9
	0.00	0				10
	0.00	0				11
	0.00	0				12
	5.25	1				13
	100.00	1				14
	5.00	1				15
	12.50	1				16
	12.50	1				17
	12.50	1				18
	12.50	1				19
	6.25	1				20
	0.00	0				21
	25.00	2				22
	12.50	1				23
	12.50	1				24
	7.00	1				25
	12.50	1				26
	7.00	1				27
	0.00	0				28
	12.50	2				29
	0.00	0				30
	15.63	2				31
	12.50	1				32
	9.38	1				33
	0.00	0				34
	25.00	2				35
	12.50	1				36
	12.50	1				37
	5.00	2				38
	0.00	0				39
	12.50	1				40

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, 2020	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	STARKS - HOMER TWP	Distrib Unattended	45000	8320	
2	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
3	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
4	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
5	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
6	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
7	STERNS ROAD - ERIE TWP	Distrib Unattended	46000	12470	
8	STEVENS - WYOMING TWP	Distrib Unattended	45000	13090	
9	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470	
10	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
11	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090	
12	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090	
13	STONEY CORNERS - RICHLAND	Distrib Unattended	69000	26190	
14	STOVER - KEARNEY TWP	HV Distrib Unattended	138000	46000	4800
15	STRONACH - STRONACH TWP	HV Distrib Unattended	138000	46000	4800
16	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
17	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
18	SUMMIT - SUMMIT TWP	Distrib Unattended	46000	8320	
19	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8720	
20	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8320	
21	SURREY - SURREY TWP	Distrib Unattended	46000	24900	
22	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46000	12470	
23	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	47400	8720	
24	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46000	8320	
25	SYLVAN - SYLVAN TWP	Distrib Unattended	46000	8320	
26	TALLMAN - EAGLE TWP	Distrib Unattended	138000	24900	
27	TAMARACK - CATO TWP	Distrib Unattended	46000	12000	
28	TANIUM - MONTAGUE TWP	Distrib Unattended	45000	13090	
29	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
30	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
31	TECUMSEH - TECUMSEH TWP	Distrib Unattended	45000	13090	
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	HV 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, 2020	
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
	20.00	1				2
	0.00	0				3
	25.00	2				4
	0.00	0				5
	40.00	2				6
	14.00	1				7
	0.00	0				8
	32.50	2				9
	12.50	1				10
	0.00	0				11
	40.00	2				12
	12.50	1				13
	18.75	1				14
	40.00	1				15
	0.00	0				16
	200.00	2				17
	12.50	1				18
	0.00	0				19
	6.26	2				20
	6.25	1				21
	6.25	1				22
	6.25	1				23
	12.50	1				24
	12.50	1				25
	14.00	1				26
	6.25	1				27
	20.00	1				28
	0.00	0				29
	6.26	2				30
	20.00	1				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
	0.00	0				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, 2020
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	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	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320	
6	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
7	TRANSFORMERS USED, PENDING EVALUATION -		140000	13800	
8	TRANSFORMERS USED, PENDING EVALUATION -		46200	13800	
9	TRANSFORMERS USED, PENDING EVALUATION -		46200	8720	
10	TRANSFORMERS USED, PENDING EVALUATION -		46200	13800	
11	TRANSFORMERS USED, PENDING EVALUATION -		140000	13800	
12	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
13	TRANSFORMERS USED, PENDING EVALUATION -		46000	13800	
14	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
15	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
16	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
17	TREMAINE - ORANGE TWP	Distrib Unattended	70000	26190	
18	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
19	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	140000	48000	4800
20	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	45000	8720	
21	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	45000	8720	
22	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
23	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
24	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
25	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
26	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
27	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
28	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
29	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
30	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
31	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
32	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
33	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
34	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
35	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
36	VAN WERT - ALBION TWP	Distrib Unattended	140000	13090	
37	VAN WERT - ALBION TWP	Distrib Unattended	140000	13090	
38	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
39	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	45000	8720	
40	VENICE - VENICE TWP	Distrib Unattended	46000	8320	

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, 2020	
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	2					1
0.00	0					2
100.00	2					3
12.50	1					4
12.50	1					5
5.00	1					6
0.00	0					7
0.00	0					8
0.00	0					9
0.00	0					10
232.50		7				11
0.00	0					12
0.00	0					13
0.00	0					14
9.38		2				15
6.25	1					16
12.50	1					17
3.25	1					18
20.00	1					19
0.00	0					20
12.50	2					21
12.50	1					22
6.25	1					23
6.25	1					24
12.50	1					25
20.00	1					26
6.25	1					27
0.00	0					28
0.00	0					29
0.00	0					30
36.25	4					31
12.50	1					32
12.00	1					33
20.00	1					34
20.00	1					35
0.00	0					36
40.00	2					37
6.25	1					38
20.00	1					39
0.00	0					40

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, 2020	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
2	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
3	VERNON - CLARE	HV Distrib Unattended	138000	46000	4800
4	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
5	VERONA - PENNFIELD TWP	HV Distrib Unattended	140000	46000	7200
6	VEVAY - VEVAY TWP	HV Distrib Unattended	138000	46000	4800
7	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
8	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
9	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
10	VROOMAN - SUMMIT TWP	HV Distrib Unattended	140000	46000	7200
11	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
12	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
13	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
14	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
15	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
16	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
17	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
18	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	45000	13090	
19	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
20	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
21	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
22	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
23	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
24	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	45000	26190	
25	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
26	WATERTOWN - WATERTOWN TWP	Distrib Unattended	46000	8320	
27	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
28	WATKINS - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
29	WAYLAND - WAYLAND TWP	HV Distrib Unattended	46000	8320	
30	WAYLAND - WAYLAND TWP	HV Distrib Unattended	138000	46000	4800
31	WEADOCK - HAMPTON TWP	HV Distrib Unattended	138000	46000	4800
32	WEADOCK - HAMPTON TWP	HV Distrib Unattended	138000	46000	4800
33	WEALTHY STREET - WALKER TWP	HVD / Distrib Unattended	138000	12470	
34	WEALTHY STREET - WALKER TWP	HVD / Distrib Unattended	138000	12470	
35	WEALTHY STREET - WALKER TWP	HVD / Distrib Unattended	138000	46000	7200
36	WEALTHY STREET - WALKER TWP	HVD / Distrib Unattended	130000	46000	4800
37	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
38	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
39	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
40	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	

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SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0				1
	3.00	3				2
	37.50	1				3
	0.00	0				4
	200.00	2				5
	40.00	1				6
	0.00	0				7
	25.00	2				8
	12.50	1				9
	100.00	1				10
	0.00	0				11
	67.50	2				12
	12.50	1				13
	1.88	1				14
	12.50	1				15
	3.13	1				16
	20.00	1				17
	6.25	1				18
	0.00	0				19
	17.50	2				20
	6.25	1				21
	14.00	1				22
	40.00	1				23
	12.50	1				24
	50.00	1				25
	6.25	1				26
	32.50	2				27
	0.00	0				28
	0.00	0				29
	32.50	2				30
	0.00	0				31
	200.00	2				32
	0.00	0				33
	0.00	0				34
	260.00	4				35
	0.00	0				36
	2.50	1				37
	12.50	1				38
	7.00	1				39
	5.00	1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
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SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WEST CLARK LAKE - COLUMBIA TWP	Distrib Unattended	45000	8720	
2	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
3	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
4	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
5	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
6	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
7	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	13090	
8	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
9	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
10	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
11	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
12	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
13	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
14	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
15	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
16	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
17	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
18	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
19	WHITESTONE POINT - WHITNEY TWP	Distrib Unattended	45000	2520	
20	WHITING - ERIE TWP	HV Distrib Unattended	138000	46000	7200
21	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
22	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
23	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
24	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
25	WILDWOOD - BLACKMAN TWP	Distrib Unattended	45000	8720	
26	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
27	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
28	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
29	WILLIS ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24940	
30	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
31	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
32	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	
33	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
34	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	
35	WOOD STREET - FLINT	Distrib Unattended	46000	8320	
36	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320	
37	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470	
38	YORKVILLE - ROSS TWP	Distrib Unattended	45000	8720	
39	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320	
40					

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
20.00	1					2
12.50	1					3
14.00	1					4
12.50	1					5
0.00	0					6
25.00	2					7
12.50	1					8
3.13	1					9
0.00	0					10
11.25	2					11
0.00	0					12
80.00	2					13
6.25	1					14
0.00	0					15
87.50	2					16
0.00	0					17
32.50	2					18
12.50	1					19
50.00	1					20
6.25	1					21
0.00	0					22
18.75	2					23
6.25	1					24
20.00	1					25
40.00	1					26
0.00	0					27
12.50	2					28
20.00	1					29
12.50	1					30
6.25	1					31
6.25	1					32
12.50	1					33
12.50	1					34
12.50	1					35
3.13	1					36
12.50	1					37
12.50	1					38
20.00	1					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, 2020
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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. 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.

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

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	1,919,359	648,974	
2	Additions During Year			
3	Purchases	42,295	12,942	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	42,295	12,942	0
6	Reduction During Year	0	1	
7	Retirements	49,355	8,580	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	49,355	8,581	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,912,299	653,335	0
11	In Stock	47,289	7,514	
12	Locked Meters on Customers' Premises	111		
13	Inactive Transformers on System			
14	In Customers' Use	1,863,866	645,821	
15	In Companys' Use	1,033		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,912,299	653,335	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, 2020
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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, 1968, 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	8,891,892	(328,667)		2,593,099,365	
2	Water Pollution Control Facilities	3,204,092	(187,281)		263,385,204	
3	Solid Waste Disposal Costs	2,404,015			215,213,538	
4	Noise Abatement Equipment				1,770,425	
5	Esthetic Costs				26,944,000	
6	Additional Plant Capacity				14,286,000	
7	Miscellaneous (<i>Identify significant</i>)	190,418			119,984,379	
8	TOTAL (Total of lines 1 thru 7)	14,690,417	(515,948)	0	3,234,682,911	0
9	Construction work in progress				5,229,739	

Name of Respondent Consumers 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, 2020	Year of Report December 31, 2020
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
430	7	b	<p>Miscellaneous (Line 7): <u>Yr 2020</u></p> <p>1) Environmental Protection</p> <p>Barrier net panels 190,418</p> <p>2) Flood & Erosion Control Protection 0</p> <p>3) Other 0</p> <p>Total \$ 190,418</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, 2020
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ENVIRONMENTAL PROTECTION EXPENSES

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.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

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.

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.

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.

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).

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	15,207,178	15,207,178
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	3,610,000	3,610,000
6	Difference in Cost of Environmentally Clean Fuels (1)	0	
7	Replacement Power Costs (2)	1,930,612	1,930,612
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	20,747,790	20,747,790

(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.

(2) Based on the average price of interchange power.

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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, 2020
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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> <ul style="list-style-type: none"> A. Biomass B. Solar C. Solar Thermal D. Wind Energy E. Kinetic energy of moving water including: <ul style="list-style-type: none"> i. Waves, tides or currents ii. Water released through a dam F. Geothermal Energy G. Municipal Solid Waste H. Landfill gas produced by municipal solid waste I. Other | <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 (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass					
2	Solar	0	0	0	14,701,468	
3	Solar Thermal					
4	Wind Energy	264,558,748	(4,812)	(726,691)	955,878,722	
5	Kinetic energy of moving water	29,267,373	(83,665)	(95,523)	177,936,538	
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)	293,826,121	(88,477)	(822,214)	1,148,516,728	
11	Construction work in progress				284,434,226	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2020
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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	55,450,795	55,450,795
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	22,594,955	22,594,955
3	Financing Costs	0	0
4	Ancillary to ensure Quality/Reliability	0	0
5	Renewable Energy Credits	11,176,042	11,176,042
6	Interest on Regulatory Liability (asset)	121,462	121,462
7	Taxes and Fees (include credits)	(21,376,805)	(21,376,805)
8	Administrative and General		0
9	Other (Identify)		0
10	TOTAL	67,966,449	67,966,449

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