

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2013

MICHIGAN PUBLIC SERVICE COMMISSION

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

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

Report submitted for year ending: December 31, 2013	
Present name of respondent: Consumers Energy Company	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201	
Utility representative to whom inquires regarding this report may be directed:	
Name: Thomas J. Webb	Title: Executive VP and CFO
Address: One Energy Plaza	
City: Jackson	State: MI Zip: 49201
Telephone, Including Area Code: (517) 788-0351	
If the utility name has been changed during the past year:	
Prior Name:	
Date of Change:	
Two copies of the published annual report to stockholders:	
[X]	were forwarded to the Commission
[]	will be forwarded to the Commission
<u>on or about</u>	
Annual reports to stockholders:	
[X]	are published
[]	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 241-0967 or cantinh@michigan.gov OR forward correspondence to:

DLARA/MPSC
Financial Analysis & Audit Division (Heather Cantin)
4300 W Saginaw Hwy
Lansing, MI 48917



Report of Independent Registered Public Accounting Firm

To the Board of Directors and Management:

We have audited the accompanying balance sheets of Consumers Energy Company as of December 31, 2013 and 2012, and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2013 and 2012, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.


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

PricewaterhouseCoopers LLP

February 6, 2014

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, 2013
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) November 15, 2016
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da,Yr) November 15, 2016
02 Title Executive Vice President and Chief Financial Officer		

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

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1909 PA 106, as amended, being MCL 460.556 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

Each major and nonmajor public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

NOTE: Major utilities means utilities that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

- (a) one million megawatt-hours of total sales;
- (b) 100 megawatt-hours of sales for resale;
- (c) 500 megawatt-hours of gross interchange out; or
- (d) 500 megawatt-hours of wheeling for others (deliveries plus losses)

III. What and Where to Submit:

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

Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy.
Lansing, MI 48917

Retain one copy of this report for your files. Also submit the electronic version of this record to Heather Cantin at the address below or to cantinh@michigan.gov

- (b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 4, the List of Schedules.) Mail these reports to:

Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy
Lansing, MI 48917

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

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

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

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

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

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

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

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

Michigan Public Service Commission (Financial Analysis & Audit Division)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy.
Lansing, MI 48917

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)
Financial Analysis and Customer Choice Section
4300 W. Saginaw Hwy
Lansing, MI 48917
- IX.** Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X.** Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI.** Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII.** Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII.** A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2013
LIST OF SCHEDULES (Electric Utility)			
1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".		2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<p style="text-align: center;">GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</p> <p>General Information 101</p> <p>Control Over Respondent & Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117</p> <p>Statement of Retained Earnings for the Year 118-119</p> <p>Statement of Cash Flows 120-121</p> <p>Notes to Financial Statements 122-123</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201</p> <p>Nuclear Fuel Materials 202-203</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213</p> <p>Electric Plant Held for Future Use 214</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228-229</p> <p>Extraordinary Property Losses 230B</p> <p>Unrecovered Plant and Regulatory Study Costs 230B</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p> <p style="text-align: center;">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock 252</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2013
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		
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	NONE	
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	NONE	
Transmission of Electricity by Others	332		
Miscellaneous General Expenses - Electric	M 335		
Depreciation and Amortization of Electric Plant	M 336-337		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353	NONE	
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Monthly Transmission System Peak Load	M 400	NONE	
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	RESUBMISSION	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	RESUBMISSION	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	RESUBMISSION	
Generating Plant Statistics (Small Plants)	410-411	RESUBMISSION	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2013
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	NONE	
Transmission Lines Added During Year	424-425	NONE	
Substations	426-427		
Electric Distribution Meters and Line Transformers	429		
Environmental Protection Facilities	430		
Environmental Protection Expenses	431		
Footnote Data	450		
Stockholders' Report	---		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C		
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215		
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-B		
Miscellaneous Current and Accrued Assets	230A		
Preliminary Survey and Investigation Charges	231A-B	NONE	
Deferred Losses from Disposition of Utility Plant	235A-B	NONE	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A	NONE	
Payables to Associated Companies	260B		
Investment Tax Credits Generated and Utilized	264-265	NONE	
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Other Deferred Credits	269		
Deferred Gains from Disposition of Utility Plant	270A-B	NONE	
Accumulated Deferred Income Taxes - Temporary	277	NONE	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281	NONE	
Particulars Concerning Certain Other Income Accounts	282		
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	NOT APPLICABLE	
Number of Electric Department Employees	234N	NOT APPLICABLE	
Customer Choice Sales of Electric by Rate Schedule	305		
Sales to Railroads & Railways and Interdepartmental Sales	331A		
Rent From Electric Property & Interdepartmental Rents	331A		
Sales of Water and Water Power	331B		
Misc. Service Revenues & Other Electric Revenues	331B		

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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	NONE	
Expenditures for Certain Civic, Political and Related Activities	341		
Extraordinary Items	342		
Charges for Outside Professional and Other Consultative Services	357	RESUBMISSION	
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) 4/15/2014	Year of Report December 31, 2013
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Thomas J. Webb, Executive Vice President and Chief Financial Officer</p> <p>One Energy Plaza</p> <p>Jackson, MI 49201</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Incorporated in Michigan, January 22, 1968</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric</p> <p>Gas</p> <p>All within the State of Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.</p>			
<p>CMS Energy Corporation owns 100% of Consumers Energy Company's outstanding common stock.</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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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				
5	Consumers Funding LLC	Assignee of property transfer	100%	
6		and issuer of		
7		securitization bonds		
8				
9	Consumers Receivables Funding II, LLC	To buy certain account	100%	
10		receivables from Consumers		
11		and sell to a third party		
12				
13	ES Services Company	Energy related services	100%	
14				
15	Consumers Energy Company Financing V	Financing prefd securities	100%	
16				
17	Consumers Energy Company Financing VI	Financing prefd securities	100%	
18				
19				
20				
21				
22				
23				
24	NOTE:			
25	Consumers Energy Company is a wholly-owned			
26	subsidiary of CMS Energy Corporation which has			
27	ownership of a number of other subsidiaries.			
28				
29				
30				

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013		
OFFICERS AND EMPLOYEES					
<p>1. Report below the name, title and salary for the five executive officers</p> <p>2. Report in column (b) salaries and wages accrued during the year including deferred compensation.</p> <p>3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).</p> <p>4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.</p> <p>5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.</p>					
Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	John G. Russell (1) President and Chief Executive Officer	1,075,000	1,451,250 9,180 3,089,631 32,280	A B C D	5,657,341
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	685,000	554,850 9,180 854,024 18,240	A B C D	2,121,294
3	James E. Brunner (1) Senior Vice President	433,000	350,730 9,180 668,147 8,202	A B C D	1,469,259
4	John M. Butler (1) Senior Vice President	420,000	340,200 24,480 552,602 62,129	A B C D	1,399,411
5	David G. Mengebier (1) Senior Vice President	365,000	271,013 9,180 351,663 5,472	A B C D	1,002,328
6	Daniel J. Malone Senior Vice President	395,000	319,950 9,180 602,869 57,052	A B C D	1,384,051
1	Footnote Data				
2	The above listed officers are those officers that are included in CMS Energy Corporation's annual Proxy Statement filed with the Securities and Exchange Commission				
3	(1) These employees are also employees of CMS Energy Corp. or its subsidiaries and accordingly the appropriate portion of their compensation is charged to these companies.				
4					
5					
Compensation Type Codes:		A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
DIRECTORS			
<p>1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Merribel S. Ayres (2)	Lighthouse Consulting Group, LLC, Washington D.C.	4	35,417
2 Jon E. Barfield	LJ Holdings Investment Company, Birmingham, MI	7	90,000
3 Stephen E. Ewing	Franklin, Michigan	7	85,000
4 Richard M. Gabrys	Detroit, Michigan	7	90,000
5 David W. Joos** Chairman of Board	Okemos, Michigan	7	220,000
6 Philip R. Lochner, Jr. ***	Greenwich, Connecticut	7	122,500
7 Michael T. Monahan***	Monahan Enterprises, LLC, Bloomfield Hills, Michigan	7	100,000
8 John G. Russell President and CEO	One Energy Plaza, Jackson, Michigan	7	0
9 Kenneth L. Way***	Naples, Florida	6	92,500
10 John B. Yasinsky***	Bonita Springs, Florida	7	95,000
11 William D. Harvey	Madison, Wisconsin	7	85,000
12 Laura H. Wright (3)	Dallas, Texas	5	82,500
13 Kurt L. Darrow (4)	La-Z-Boy Incorporated, Monroe, Michigan	0	14,167
<p><u>Footnote Data</u></p> <p>Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings.</p> <p>1 Fees are prorated to each company on the Massachusetts formula.</p> <p>2 No longer a Director, effective 05/17/2013</p> <p>3 Ms. Wright joined the Board 02/18/2013</p> <p>4 Mr. Darrow joined the Board 11/15/2013</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books not closed prior to end of the year.</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: center;">Total: 84,108,789</p> <p style="text-align: center;">By Proxy: 84,108,789</p>			
<p>3. Give the date and place of such meeting:</p> <p>May 17, 2013</p> <p>Jackson, Michigan</p>			

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SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,550,388	84,108,789	441,599	0
5	TOTAL number of security holders	1,248	1	1,247	0
6	TOTAL votes of security holders listed below	84,428,666	84,108,789	319,877	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*	310,427		310,427	
12	Box 222, Bowling Green Station				
13	New York, NY 10274				
14	Charles M Pettee TOD Gail Densie Heldke	2,100		2,100	
15	1027 Midway Rd				
16	Norhbrook, IL 60062-3935				
17	Alan L Johns	1,340		1,340	
18	1254 Fountain Drive				
19	Columbus, OH 43221				
20	William R Houghton and Elizabeth P Houghton, Joint Tenants	1,310		1,310	
21	310 N. Rolling Oaks				
22	San Antonio, TX 78253				
23	John Reynold Dahl	1,000		1,000	
24	5200 N Flagler Drive #2405				
25	West Palm Beach, FL 33407				
26	Sarah E Hamilton	1,000		1,000	
27	900 Chapman St				
28	Ionia, MI 48846				
29	Albert E Maass & Marilyn J Maass Jt Ten	1,000		1,000	
30	317 Oriole Ave SE				
31	Stuart, FL 34996				
32	Helen L Weber	900		900	
33	4919 Apache Ave				
34	Sierra Vista, AZ 85650				
35	Faith L Costello & JoMarie Costello, Joint Tenants	800		800	
36	12632 Topaz St				
37	Garden Grove, CA 92845				
38	Total Votes - 10 Largest Stockholders	84,428,666	84,108,789	319,877	0
39	* Nominee--Represents various brokers and banks				
40					
41	<u>1. (B) Security Holdings of Officers and Directors</u>				
42	D. W. Joos Chairman of the Board	0		0	
43	J. G. Russell Chief Executive Officer	0		0	
44	M. J. Ayres Director	0		0	
45	J. E. Barfield Director	0		0	
46	R. M. Gabrys Director	0		0	
47	P. R. Lochner, Jr. Director	0		0	
48	M. T. Monahan Director	0		0	
49	K. L. Way Director	10		10	
50	J. B. Yasinsky Director	10		10	
51	S. E. Ewing Director	0		0	
52	Total Votes - Officers and Directors	20	0	20	0
<p>RESPONSE TO INSTRUCTION # 2 No security, other than stock, carries voting rights.</p> <p>RESPONSE TO INSTRUCTION #3 No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.</p> <p>RESPONSE TO INSTRUCTION #4 Not applicable</p>					

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IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<ol style="list-style-type: none"> 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/15/2014	December 31, 2013

IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

None

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

None

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

Consumers Energy Company purchased the Saginaw Service Center from its lessor in May 2013 for \$2 million. The purchase accounting was approved February 12, 2014. It complies with FERC and MPSC Instruction 5 – Electric/Gas Plant Purchased or Sold and Account 102 Electric/Gas Plant Purchased or Sold requirements.

Consumers Energy sold a 1978 Cessna A185F airplane on May 6, 2013 to Mark B. O'Neill, an individual, for \$45,000. The sale resulted in a loss of \$86,891, which Consumers Energy charged to Account 421.2, Loss on Disposition of Property. The Commission approved the journal entries to clear Account 102, Electric/Gas Plant Purchased or Sold, on December 5, 2013 in docket number AC13-175-000.

Consumers Energy sold a Bell Jet Ranger 206 B III helicopter on July 2, 2013 to Hawk Hollow Farm, LLC, for \$490,000. The sale resulted in a gain of \$215,149, which Consumers Energy charged to Account 421.1, Gain on Disposition of Property. The Commission approved the journal entries to clear Account 102, Electric/Gas Plant Purchased or Sold, on December 23, 2013 in docket number AC14-11-000.

Consumers Energy sold a 20-axle Schnabel Railcar, Designation No. CPOX-820, on August 8, 2013 to Transportation Technology Services, for \$916,450. The sale resulted in a gain of \$699,943, which Consumers Energy charged to Account 421.1, Gain on Disposition of Property. The Commission approved the journal entries to clear Account 102, Electric Plant Purchased or Sold, on January 8, 2014 in docket number AC14-9-000.

Consumers Energy sold a Bell Jet Ranger 206 B III helicopter on September 20, 2013 to Traverse City Helicopters, for \$480,000. The sale resulted in a gain of \$260,599, which Consumers Energy charged Account 421.1, Gain on Disposition of Property. The Commission approved the journal entries to clear Account 102, Electric Plant Purchased or Sold, on December 23, 2013 in docket number AC14-10-000.

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

Consumers Energy purchased the Saginaw Service Center from Consumsan Company, LLC (lessor) in May 2013 for \$2 million. The operating lease commenced January 27, 1959, and was set to expire May 31, 2019. The current rental rate per year was \$84,742, and \$42,371.16 of rent was paid for 2013. The purchase accounting was approved on February 12, 2014. It complies with FERC Plant Instruction 5 – Electric/Gas Plant Purchased or Sold and Account 102 Electric/Gas Plant Purchased or Sold requirements.

Consumers Energy entered into an agreement with RBS Asset Finance, Inc. with a total original cost of approximately \$1.1M. The lease term is for 10 years with a 10% residual value. All trucks were delivered and the schedule commenced in November 2013.

Consumers Energy entered into an agreement with Banc of America Leasing & Capital, LLC with an original cost of approximately \$2M. The lease term is for 10 years with a 10% residual value. All trucks were delivered and the schedule commenced December 1, 2013.

Consumers Energy entered into an agreement with Fifth Third Equipment Finance Company. The lease term is 10 years with a 10% residual value and an original cost of approximately \$1.9M. All trucks were delivered in the first quarter of 2014.

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IMPORTANT CHANGES DURING THE YEAR (Continued)
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5. IMPORTANT EXTENSIONS OR REDUCTIONS OF TRANSMISSION OF DISTRIBUTION SYSTEM:

None

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

Consumers' authorization to issue short-term securities (used herein as that term is defined by FERC) through December 31, 2013 was granted by FERC on June 7, 2012 in Docket No. ES12-36-000, and its authorization to issue long-term securities was granted on June 7, 2012 in Docket No. ES12-35-000. Orders in those dockets: (a) authorized Consumers to have outstanding at any one time up to \$500 million of secured and unsecured short-term debt securities and up to \$500 million in collateral or credit support, and (b) authorized Consumers to issue up to \$1.9 billion of long-term securities, up to \$755 million of indebtedness outstanding at any one time under long-term revolving credit instruments and letters of credit, and up to \$1 billion of first mortgage bonds or other securities issued as collateral for other long-term securities. Both of these authorizations went into effect July 1, 2012 for the two-year period ending June 30, 2014. The interest rate for the short-term debt securities is the 180-day LIBOR at the time of issuance plus up to 200 basis points. The interest rate on the \$1.9 billion in new long-term securities will not exceed 10 percent and the interest rate for \$650 million of the \$755 million under long-term revolving credit instruments will not exceed the 180-day LIBOR plus up to 200 basis points. The interest rate on the remaining \$105 million on long-term indebtedness will not exceed the Prime Rate as quoted by JP Morgan Chase Bank, N.A.

On May 17, 2013, Consumers Energy issued \$425 million of 3.95% First Mortgage Bonds due May 15, 2043. Consumers used the proceeds to redeem \$200 million of 6.0% First Mortgage Bonds due 2014 and \$225 million of 5.0% First Mortgage Bonds due 2015.

On August 9, 2013, Consumers Energy issued \$325 million of 3.375% First Mortgage Bonds due August 15, 2023. Consumers used the proceeds for general corporate purposes.

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

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

Effective January 24, 2013, the Bylaws of Consumers Energy Company were amended and restated. The amendments to the Bylaws reflect revisions to Article V, Section 3, the Directors Term of Office to be consistent with the Michigan Business Corporation Act. Specifically the amendment to the Bylaws included the below italicized language and now reads in full:

Section 3 - Term of Office: Subject to the provisions of the Articles of Incorporation of the Company and unless otherwise provided by law, the Directors shall hold office from the date of their election until the next succeeding annual meeting and until their successors are elected and shall qualify or until his or her resignation or removal.

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

Consumers' union wage scale adjustments for 2013 were as follows: The annual increase in wages as a result of COLA increases was \$1,012,000 and the annual increase in wages as a result of the general increase was \$2,829,000.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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.

One important rate change was implemented in 2013.

Electric Rate Case U17087 - Order date May 15, 2013

Approved Annual Rate Increase:

Residential	\$ 66 million
Secondary	\$ 59 million
Primary	\$ (31) million
Lighting & Unmetered	\$ 1 million
Self-Generation	\$ (5) million
ROA	\$ (1) million
Total	\$ 89 million

Number of Customers Affected: Approximately 1.8 million

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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	15,343,706,804	16,496,756,525
3	Construction Work in Progress (107)	200-201	1,075,654,999	1,147,193,373
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		16,419,361,803	17,643,949,898
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	6,400,359,261	6,723,537,073
6	Net Utility Plant (Enter total of line 4 less 5)		10,019,002,542	10,920,412,825
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)		10,019,002,542	10,920,412,825
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	15,363,040	15,363,040
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,542,450	1,573,350
20	Investments in Associated Companies (123)	222-223	31,606,378	29,214,636
21	Investments in Subsidiary Companies (123.1)	224-225	790,028,639	854,162,695
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	7,334,873	13,118,372
24	Other Investments (124)	222-223	5,072,776	5,810,995
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		87,648,961	96,753,485
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)		935,512,217	1,012,849,873
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	4,663,341	8,921,630
36	Special Deposits (132-134)	---	11,849,800	14,339,082
37	Working Fund (135)	---	8,097	4,426
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	16,642,542	14,314,088
40	Customer Accounts Receivable (142)	226A	38,654,940	26,331,550
41	Other Accounts Receivable (143)	226A	47,604,125	61,099,229
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	30,409,084	30,984,920
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	1,631,260	11,752,553
45	Fuel Stock (151)	227	166,928,884	113,448,369
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	92,295,716	103,087,189
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203, 207	0	0
52	Allowances (158.1 and 158.2)	228-229	14,082,142	19,905,640

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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	---	7,334,873	13,118,372
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	815,770,641	653,307,793
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	26,386,131	84,518,551
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	681	263
60	Rents Receivable (172)	---	229,770	661,728
61	Accrued Utility Revenues (173)	---	0	0
62	Misc Current and Accrued Assets (174)	230A	321,556,479	312,478,459
63	Derivative Instrument Assets (175)		2,096,434	3,947,156
64	(Less) LT Portion of Derivative Inst. Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		1,522,657,026	1,384,014,414
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	18,748,498	22,212,148
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	2,597,158,816	1,453,941,728
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	0	0
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	0
75	Other Prelim. Survey & Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)	---	(1,888)	1,882
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	5,145,597	21,120,800
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	55,202,983	73,955,929
82	Accumulated Deferred Income Taxes (190)	234	1,479,973,218	609,496,571
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		4,156,227,224	2,180,729,058
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		16,633,399,009	15,498,006,170

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	44,159,900	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	2,744,013,613	2,894,013,613
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	23,718,573	23,718,573
11	Retained Earnings (215, 215.1, 216)	118-119	598,522,654	725,165,823
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(277,930)	(276,982)
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)	(8,098,089)	(1,750,771)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		4,581,718,078	4,857,864,413
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,925,000,000	4,250,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	78,389,028	37,113,816
21	Other Long-Term Debt (224)	256-257	282,700,000	282,700,000
22	Unamortized Premium on Long-Term Debt (225)	---	844,056	683,283
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	3,513,224	3,590,260
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		4,283,419,860	4,566,906,839
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		153,104,264	138,057,388
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		44,447,626	38,179,246
29	Accumulated Prov. for Pensions and Benefits (228.3)		1,388,706,154	183,215,034
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		6,984,320	12,316,477
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)		311,603,889	324,373,221
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,904,846,253	696,141,366
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		411,941,771	487,732,999
39	Notes Payable to Associated Companies (233)	260B	152,000,000	212,000,000
40	Accounts Payable to Associated Companies (234)	260B	11,828,652	12,636,124
41	Customer Deposits (235)		34,967,837	32,027,809
42	Taxes Accrued (236)	262-263	383,802,878	363,229,836
43	Interest Accrued (237)		64,083,070	62,013,867
44	Dividends Declared (238)		490,981	419,792
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,194,128	5,743,185
48	Misc. Current and Accrued Liabilities (242)		130,154,581	135,291,537
49	Obligations Under Capital Leases -Current (243)		21,491,416	21,026,573
50	Derivative Instrument Liabilities (244)			
51	(Less) LT Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges			
54	Federal Income Taxes Accrued for Prior Years (246)			
55	State and Local Taxes Accrued for Prior Years - (246.1)			
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		977,150	1,358,145
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		2,943,246	3,009,081
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,215,875,710	1,336,488,948
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		39,215,437	45,574,339
61	Accumulated Deferred Investment Tax Credits (255)	266-267	42,680,808	39,915,370
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	195,765,443	184,950,697
64	Other Regulatory Liabilities (254)	278	1,013,620,259	1,002,326,640
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)			
67	Accum. Deferred Income Taxes-Other Property (282)		2,282,184,405	2,194,541,207
68	Accum. Deferred Income Taxes-Other (283)	272-277	1,074,072,756	573,296,351
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		4,647,539,108	4,040,604,604
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		16,633,399,009	15,498,006,170

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
STATEMENT OF INCOME FOR THE YEAR				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....</p>				
Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,288,572,245	5,988,730,083
3	Operating Expenses			
4	Operation Expenses (401)	320-323	4,082,704,910	3,952,482,453
5	Maintenance Expenses (402)	320-323	245,709,861	242,325,520
6	Depreciation Expenses (403)	336-337	494,284,686	452,755,681
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	40,353,691	31,007,036
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,356,368	5,344,486
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits (407.3)		69,170,812	90,438,827
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	228,817,491	222,692,347
15	Income Taxes-Federal (409.1)	262-263	121,370,561	118,350,216
16	-Other (409.1)	262-263	42,869,113	36,278,788
17	Provision for Deferred Income Taxes (410.1)	234,272-276	1,453,251,849	1,129,910,927
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	1,267,258,818	982,621,971
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(2,765,438)	(2,999,470)
20	(Less) Gains from Disp. of Utility Plant (411.6)	270A-B		
21	Losses from Disposition of Utility Plant (411.7)	235A-B		
22	(Less) Gains from Disposition of Allowances (411.8)		439	194,436
23	Losses from Disposition of Allowances (411.9)			
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		5,513,864,647	5,295,770,404
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		774,707,598	692,959,679

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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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
4,151,889,759	4,014,201,299	2,136,682,486	1,974,528,784			2
						3
2,531,901,659	2,467,417,671	1,550,803,251	1,485,064,782			4
202,501,556	198,314,219	43,208,305	44,011,301			5
369,194,058	329,451,490	125,090,628	123,304,191			6
0	0	0	0			7
27,478,789	20,493,532	12,874,902	10,513,504			8
5,350,210	5,338,328	6,158	6,158			9
0	0	0	0			10
0	0	0	0			11
69,170,812	90,438,827	0	0			12
0	0	0	0			13
160,103,984	155,235,952	68,713,507	67,456,395			14
87,669,598	83,803,981	33,700,963	34,546,235			15
26,491,116	28,082,154	16,377,997	8,196,634			16
884,505,131	661,208,058	568,746,718	468,702,869			17
752,818,652	542,184,283	514,440,166	440,437,688			18
(2,159,169)	(2,374,919)	(606,269)	(624,551)			19
0	0	0	0			20
0	0	0	0			21
439	194,436	0	0			22
0	0	0	0			23
0	0	0	0			24
3,609,388,653	3,495,030,574	1,904,475,994	1,800,739,830	0	0	25
542,501,106	519,170,725	232,206,492	173,788,954	0	0	26

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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>		774,707,598	692,959,679
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	9,369,693	9,500,444
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	8,177,080	7,989,726
33	Revenues From Nonutility Operations (417)	282	1,139,147	1,377,009
34	(Less) Expenses of Nonutility Operations (417.1)	282	278,382	1,169,582
35	Nonoperating Rental Income (418)	282	618,895	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	948	112,800
37	Interest and Dividend Income (419)	282	3,679,275	5,013,797
38	Allowance for Other Funds Used During Construction (419.1)	282	6,015,220	7,824,144
39	Miscellaneous Nonoperating Income (421)	282	30,108,530	23,427,318
40	Gain on Disposition of Property (421.1)	280	1,302,845	49,282
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		43,779,091	38,764,381
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	129,125	59,964
44	Miscellaneous Amortization (425)	340	20,157	11,140
45	Donations (426.1)	340	5,228,543	11,163,978
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	1,937,529	19,130
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	5,255,144	16,022,228
49	Other Deductions (426.5)	340	35,976,623	32,420,270
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		48,547,121	59,696,710
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	296,633	297,940
53	Income Taxes - Federal (409.2)	262-263	18,507,204	2,963,518
54	Income Taxes - Other (409.2)	262-263	2,734,101	146,598
55	Provision for Deferred Income Taxes (410.2)	234,272-276	7,210,731	5,455,331
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	30,158,114	11,283,247
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		(1,409,445)	(2,419,860)
60	Net Other Income and Deductions <i>(total of lines 41, 50 & 59)</i>		(3,358,585)	(18,512,469)
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	220,664,214	212,988,267
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,542,138	4,140,964
64	Amortization of Loss on Reacquired Debt (428.1)		7,225,352	7,529,116
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	160,772	160,772
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	6,592,230	8,527,003
68	Other Interest Expense (431)	340	2,316,294	6,337,421
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,038,287	4,210,272
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		237,141,169	235,151,727
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		534,207,844	439,295,483
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	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>		534,207,844	439,295,483

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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. 2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.		In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.	
Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	588,560,069	407,672,111
3	Account 281	0	0
4	Account 282	142,241,955	82,933,168
5	Account 283	153,703,107	78,141,439
6	Account 284	0	0
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	884,505,131	568,746,718
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	194,612,979	110,040,366
12	Account 281	0	0
13	Account 282	141,766,111	171,045,685
14	Account 283	416,439,562	233,354,115
15	Account 284	0	0
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	752,818,652	514,440,166
18	TOTAL Account 411.2 (on page 117 line 56)		
19	Net ITC Adjustment:		
20	ITC Utilized for the Year DR	0	0
21	ITC Amortized for the Year CR	(2,159,169)	(606,269)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return		
24	Other (specify)		
25	Net Reconciling Adjustments Account 411.4*	(2,159,169)	(606,269)
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013	
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE				
<p>3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284).</p> <p>(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).</p>				
Other Utility	Total Utility	Other Income	Total Company	Line No.
	996,232,180	7,052,379	1,003,284,559	1
	0	0	0	2
	225,175,123	5,969	225,181,092	3
	231,844,546	152,383	231,996,929	4
	0	0	0	5
				6
				7
0	1,453,251,849			8
		7,210,731		9
	304,653,345	28,780,297	333,433,642	10
	0	0	0	11
	312,811,796	12,494	312,824,290	12
	649,793,677	1,365,323	651,159,000	13
	0	0	0	14
				15
				16
0	1,267,258,818			17
		30,158,114		18
	0		0	19
	(2,765,438)		(2,765,438)	20
				21
				22
				23
				24
0	(2,765,438)	0		25
		0		26
		0		27

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2014		Year of Report December 31, 2013	
OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2005	177,708,935	Tax Sharing				
2			B	21,626,422	2010		
3			B	6,440,086	2011		
4			B	33,981,643	2012		
5			F				
6	2006	24,449	Tax Sharing			115,660,784	
7			F			24,449	
8	2008	44,401,711	Tax Sharing			44,401,711	
9			F				
10	2011	36,188	Tax Sharing			36,188	
11			F				
12	2012	9,453,871	Tax Sharing			9,453,871	
13			F				
14	Total					169,577,003	
15							
16							
17							
18							
19							
20							
21							
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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		540,222,838
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		0
7			
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		534,206,896
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(1,727,177)
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		(1,727,177)
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		(1,679,176)
24	\$4.16 preferred stock		(142,378)
25	\$4.16 Preferred stock redemption		(222,466)
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(2,044,020)
27			
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) 4/15/2014	Year of Report December 31, 2013
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		(405,519,706)	
32				
33				
34	TOTAL Dividends Declared-Common Stock (Account 438)		(405,519,706)	
35				
36				
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		665,138,831	
	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)		60,026,992	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		60,026,992	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		725,165,823	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(277,930)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		948	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (Dissolved subsidiaries - transferred to 216)			
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(276,982)	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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)	534,207,844		
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	609,165,557		
5	Amortization of capital leases and debt	32,000,904		
6	Other non-cash operating activities	(1,302,845)		
7	Regulatory Return on Capital Expenditures	(147,829)		
8	Deferred Income Taxes (Net)	163,045,648		
9	Investment Tax Credit Adjustment (Net)	(2,765,438)		
10	Net (Increase) Decrease in Receivables	(140,140,575)		
11	Net (Increase) Decrease in Inventory	205,151,890		
12	Net (Increase) Decrease in Allowances Inventory	(5,823,498)		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(14,868,038)		
14	Net (Increase) Decrease in Other Regulatory Assets	117,576,467		
15	Net Increase (Decrease) in Other Regulatory Liabilities	(51,160,467)		
16	(Less) Allowance for Other Funds Used During Construction	6,015,220		
17	(Less) Undistributed Earnings from Subsidiary Companies	948		
18	Proceeds from government grant	69,199,070		
19	Prepayments	(5,367,692)		
20	Changes in Other Assets and Liabilities	(158,545,823)		
21				
22	Net Cash Provided by Operating Activities (Total of lines 2 thru 21)	1,344,209,007		
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,175,008,563)		
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant	(144,454,880)		
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance to Other Funds Used During Construction			
31	Other:			
32				
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,319,463,443)		
35				
36	Acquisition of Other Noncurrent Assets (d)	0		
37	Proceeds from Disposal of Noncurrent Assets (d)	0		
38	Costs to Retire Property	(55,905,233)		
39	Investments in and Advances to Assoc. and Subsidiary Companies	(41,275,212)		
40	Contributions and Advances from Assoc. and Subsidiary Companies	60,000,000		
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies	0		
43	Miscellaneous Investments	(10,089,498)		
44	Purchase of Investment Securities (a)	0		
45	Proceeds from Sales of Investment Securities (a)	0		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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STATEMENT OF CASH FLOWS (Continued)		
4. Investing Activities (a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123. (b) Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.	5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on pages 122-123 clarifications and explanations.	
Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Used in Investing Activities	
57	(Total of lines 34 thru 55)	(1,366,733,386)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long Term Debt (b)	750,000,000
62	Preferred Stock	
63	Common Stock	
64	Other:	
65	Contribution from Stockholder	150,000,000
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	900,000,000
71		
72	Payments for Retirement of:	
73	Long Term Debt (b)	(425,000,000)
74	Preferred Stock	(7,021,000)
75	Common Stock	
76	Other:	
77	Payment of Capital Leases	(23,405,673)
78	Net Decrease in Short-Term Debt (c)	
79	Other Financing	(7,741,322)
80	Dividends on Preferred Stock	(2,044,020)
81	Dividends on Common Stock	(405,519,706)
82	Net Cash Provided by Financing Activities	
83	(Total of lines 70 thru 81)	29,268,279
84		
85	Net Increase in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	6,743,900
87		
88	Cash and Cash Equivalents at Beginning of Year	16,521,238
89		
90	Cash and Cash Equivalents at End of Year	23,265,138

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2014	December 31, 2013

NOTES TO FINANCIAL STATEMENTS

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2013, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

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

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

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

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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.

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.

Securitization II

Securitization II is accounted for as a regulatory asset under U.S. GAAP. For regulatory reporting, Securitization is included in Utility Plant, Property & Equipment, as well as Accumulated Depreciation, Depletion & Amortization under the USOA until the bonds are issued.

Other Reclassifications

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

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1: SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Alternative-Revenue Programs: The MPSC's 2009 order in Consumers' gas rate case authorized Consumers to implement a gas revenue decoupling mechanism. This mechanism, which the MPSC extended through April 2012 in its 2010 order in Consumers' gas rate case, allowed Consumers to adjust future gas rates to the degree that actual average weather-adjusted sales per customer differed from the rate order. Consumers accounted for this program as an alternative-revenue program that met the criteria for recognizing the effects of decoupling adjustments on revenue as gas was delivered.

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

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

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

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

Contingencies: Consumers records estimated liabilities for contingencies on its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed. This policy also applies to any fees incurred on behalf of employees and officers under indemnification agreements; such fees are billed directly to Consumers.

Debt Issuance Costs, Discounts, Premiums, and Refinancing Costs: Consumers defers issuance costs, discounts, and premiums associated with long-term debt and amortizes those amounts over the terms of the debt issues. For the non-regulated portions of Consumers' business, refinancing costs are expensed as incurred. For the regulated portions of Consumers' business, any remaining unamortized issuance costs, discounts, and premiums associated with refinanced debt are amortized over the term of the newly issued debt.

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

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

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

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

Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Each reporting period, the resulting asset or liability is adjusted to reflect any change in the fair value of the contract. Since none of Consumers' derivatives has been designated as an accounting hedge, all changes in fair value are either reported in earnings or deferred as regulatory assets or liabilities. Consumers did not have significant amounts recorded as derivative assets or liabilities at December 31, 2013 or 2012. Additionally, the gains and losses recognized in earnings were not significant for the years ended December 31, 2013, 2012, or 2011.

Determination of Pension and OPEB MRV of Plan Assets: Consumers determines the MRV for Pension Plan assets as the fair value of plan assets on the measurement date, adjusted by the gains or

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losses that will not be admitted into the MRV until future years. Consumers reflects each year's gain or loss in the MRV in equal amounts over a five-year period beginning on the date the original amount was determined. Consumers determines the MRV for OPEB Plan assets as the fair value of assets on the measurement date. Consumers uses the MRV in the calculation of net pension and OPEB costs. For further details, see Note 11, Retirement Benefits.

Financial Instruments: Consumers records debt and equity securities classified as available for sale at fair value as determined from quoted market prices or other observable, market-based inputs. Unrealized gains and losses resulting from changes in fair value of these securities are determined on a specific-identification basis. Consumers reports unrealized gains and losses on these securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. For additional details regarding financial instruments, see Note 6, Financial Instruments.

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

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

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

Consumers accounts for RECs and emission allowances as inventory and uses the weighted-average cost method to remove amounts from inventory. RECs and emission allowances are used to satisfy compliance obligations related to the generation of power.

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

MISO Transactions: MISO requires the submission of hourly day-ahead and real-time bids and offers for energy at locations across the MISO region. Consumers accounts for MISO transactions on a net hourly basis in each of the real-time and day-ahead markets, netted across all MISO energy market locations. Consumers records net hourly purchases in purchased and interchange power and net hourly sales in operating revenue on its consolidated statements of income. Consumers records net billing adjustments upon receipt of settlement statements, records accruals for future net purchases and sales adjustments based on historical experience, and reconciles accruals to actual expenses and sales upon receipt of settlement statements.

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

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

Renewable Energy Grant: In January 2013, Consumers received a \$69 million 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 for \$69 million, which Consumers is amortizing over the life of Lake Winds® Energy Park. Consumers presents the amortization as a reduction to maintenance and other operating expense. Consumers recorded the deferred income taxes related to the grant as a reduction of the book basis of Lake Winds® Energy Park.

Restricted Cash and Cash Equivalents: Consumers has restricted cash and cash equivalents dedicated for repayment of Securitization bonds and for payment under performance guarantees. Consumers classifies these amounts as a current asset if they relate to payments that could or will occur within one year.

2: 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 have a material adverse effect on Consumers' liquidity, financial condition, and results of operations. Consumers cannot predict the outcome of these proceedings.

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

REGULATORY ASSETS AND LIABILITIES

Because Consumers is subject to the actions of the MPSC and FERC, Consumers 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	2013	2012
<i>Regulatory assets</i>			
<i>Current</i>			
Energy optimization plan incentive ¹	2014	\$ 17	\$ 15
Gas revenue decoupling mechanism ¹	2014	17	16
Cancelled coal-fueled plant costs ²	2014	5	4
Other ²	2014	1	-
Total current regulatory assets		\$ 40	\$ 35
<i>Non-current</i>			
Postretirement benefits ³	various	\$ 634	\$ 1,700
Costs of electric generating units to be retired and securitized ²	2029	362	-
MGP sites ⁴	various	148	152
Other securitized costs ²	2016	129	192
ARO ⁴	various	129	123
Unamortized debt costs ⁴	various	74	55
Gas storage inventory adjustments ⁴	various	23	15
Energy optimization plan incentive ¹	2015	18	17
Major maintenance ²	various	10	5
Cancelled coal-fueled plant costs ²	2015	2	7
Gas revenue decoupling mechanism ¹	2014	-	17
Other ²	various	1	4
Total non-current regulatory assets		\$ 1,530	\$ 2,287
Total regulatory assets		\$ 1,570	\$ 2,322
<i>Regulatory liabilities</i>			
<i>Current</i>			
Income taxes, net	2014	\$ 64	\$ -
Renewable energy grant	2014	2	-
DOE settlement	2013	-	23
Other	2014	1	2
Total current regulatory liabilities		\$ 67	\$ 25
<i>Non-current</i>			
Cost of removal	various	\$ 1,599	\$ 1,441
Renewable energy plan	2028	159	175
Income taxes, net	various	157	336
Postretirement benefits	various	98	-
ARO	various	93	103
Renewable energy grant	2043	65	-
Energy optimization plan	2015	31	34
Other	various	13	12
Total non-current regulatory liabilities		\$ 2,215	\$ 2,101
Total regulatory liabilities		\$ 2,282	\$ 2,126

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

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

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

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

REGULATORY ASSETS

Energy Optimization Plan Incentive: In May 2013, Consumers filed its fourth annual report and reconciliation for its energy optimization plan, requesting approval of its energy optimization plan costs for 2012. In November 2013, the MPSC approved a settlement agreement authorizing Consumers to collect \$17 million from customers during 2014 as an incentive payment for exceeding statutory targets under both its gas and electric energy optimization plans during 2012.

During 2013, Consumers achieved 140 percent of its electric savings target and 122 percent of its gas savings target. For achieving these savings levels, Consumers will request the MPSC's approval to collect \$18 million, the maximum incentive, in the energy optimization reconciliation to be filed in 2014.

Gas Revenue Decoupling Mechanism: The MPSC's 2009 order in Consumers' gas rate case authorized Consumers to implement a gas revenue decoupling mechanism. This mechanism, which the MPSC extended through April 2012 in its 2010 order in Consumers' gas rate case, allowed Consumers to adjust future gas rates to the degree that actual average weather-adjusted sales per customer differed from the rate order. This mechanism was not affected by a separate Michigan Court of Appeals decision on electric revenue decoupling.

In August 2012, Consumers filed its final reconciliation of the gas revenue decoupling mechanism, requesting recovery of \$17 million from customers for the period June 2011 through April 2012. In December 2013, the MPSC approved Consumers' reconciliation for the full amount of its request and authorized recovery over four months beginning in January 2014.

Cancelled Coal-Fueled Plant Costs: In its June 2012 order in Consumers' electric rate case, the MPSC authorized recovery over a three-year period of \$14 million of development costs associated with Consumers' cancelled 830-MW coal-fueled plant. In September 2012, a party in Consumers' electric rate case filed an appeal with the Michigan Court of Appeals to dispute the MPSC's conclusion that authorized Consumers to recover these costs.

Postretirement Benefits: As part of the ratemaking process, the MPSC allows Consumers to defer the impact of actuarial losses and prior service costs associated with postretirement benefits as a regulatory asset and to recover these costs from customers. Conversely, Consumers defers the impact of actuarial gains as a regulatory liability and refunds these amounts to customers. The asset and liability will decrease as the deferred items are amortized and recognized as components of net periodic benefit cost.

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Costs of Electric Generating Units to be Retired and Securitized: In December 2013, the MPSC issued a Securitization financing order that authorizes Consumers to proceed, at its sole discretion, with the sale of up to \$389 million in Securitization bonds through a newly formed subsidiary. Under Michigan law, electric utilities are permitted to use highly rated, low-cost Securitization bonds to finance the recovery of qualified costs. The qualified costs that Consumers intends to securitize are principally the remaining book value of seven smaller coal-fueled electric generating units and three smaller gas-fueled electric generating units that Consumers plans to retire in 2016 if the Securitization transaction is successful.

Upon receipt of the Securitization financing order from the MPSC, Consumers removed the book value of the ten units from plant, property, and equipment and recorded this amount as a regulatory asset. Consumers will amortize the regulatory asset in accordance with current depreciation rates while the assets remain in rate base. Upon issuance of the Securitization bonds, Consumers will remove the book value of the units from rate base and amortize the regulatory asset over the life of the related Securitization bonds.

MGP Sites: Consumers expects to incur 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.

Other Securitized Costs: In 2000, the MPSC authorized Consumers to securitize certain qualified costs incurred as a result of electric utility restructuring legislation. This regulatory asset is amortized over the life of the related Securitization bonds.

ARO: The recovery of the underlying asset investments and related removal costs of recorded AROs are 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.

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

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

Major Maintenance: In its June 2012 order in Consumers' electric rate case, the MPSC allowed Consumers to defer major maintenance costs associated with certain plants in excess of the costs approved in the rate order and recover these excess costs from customers, subject to MPSC approval.

REGULATORY LIABILITIES

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

Renewable Energy Grant: In January 2013, Consumers received a \$69 million renewable energy grant for Lake Winds[®] Energy Park, which began operations in November 2012. The grant was received from

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the U.S. Department of Treasury under Section 1603 of the American Recovery and Reinvestment Tax Act of 2009.

As reflected in Consumers' 2011 biennial renewable energy plan, which the MPSC approved in 2012, this grant reduces Consumers' cost of complying with the renewable portfolio standards prescribed by the 2008 Energy Law and, accordingly, reduces the overall renewable energy surcharge to be collected from customers. The regulatory liability recorded for the grant will be amortized over the life of Lake Winds® Energy Park.

DOE Settlement: In 2011, Consumers entered into an agreement with the DOE to settle, for \$120 million, a complaint filed by Consumers against the DOE in 2002 for nuclear storage costs incurred as a result of the DOE's failure to accept spent nuclear fuel. In December 2012, the MPSC approved Consumers' proposed treatment of this settlement amount, including a refund to customers of \$23 million for spent nuclear fuel costs previously collected through rates. Consumers refunded this amount to customers during 2013. In March 2013, a party filed an appeal with the Michigan Court of Appeals to dispute the MPSC's December 2012 order.

Cost of Removal: These amounts have been collected from customers to fund future asset removal activities. This regulatory liability is reduced as costs of removal are incurred.

Renewable Energy Plan: At December 31, 2013 and 2012, surcharges collected from customers to fund Consumers' renewable energy plan exceeded Consumers' spending. This regulatory liability is amortized as incremental costs are incurred to operate and depreciate Consumers' wind parks and to purchase RECs under renewable energy purchase agreements. Incremental costs represent costs incurred in excess of amounts recovered through the PSCR process.

Energy Optimization Plan: At December 31, 2013 and 2012, surcharges collected from customers to fund Consumers' energy optimization plan exceeded Consumers' spending. The associated regulatory liability is amortized as costs are incurred under Consumers' energy optimization plan.

ELECTRIC UTILITY

Electric Rate Case: In September 2012, Consumers filed an application with the MPSC seeking an annual rate increase of \$148 million, based on a 10.5 percent authorized return on equity. In January 2013, Consumers supplemented its electric rate case application to reflect certain changes, which reduced its requested annual rate increase to \$145 million. In March 2013, Consumers self-implemented an annual rate increase of \$110 million out of its requested \$145 million, subject to refund with interest. The MPSC approved a partial settlement agreement in May 2013, authorizing an annual rate increase of \$89 million, based on a 10.3 percent authorized rate of return on equity. In June 2013, in connection with this electric rate case, the MPSC approved Consumers' application for authority to continue the advanced metering infrastructure program and implement a non-transmitting meter provision.

Consumers filed an application in July 2013 requesting that the MPSC find that the total revenues collected during self-implementation did not exceed those that would have been collected under final rates. In February 2014, the MPSC approved Consumers' application, finding that no refund was required.

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Electric Revenue Decoupling Mechanism: The MPSC's 2009 order in Consumers' electric rate case authorized Consumers to implement an electric revenue decoupling mechanism. This decoupling mechanism allowed Consumers to adjust future electric rates to the degree that actual average sales per customer differed from the rate order. The MPSC extended the electric revenue decoupling mechanism for a second year in its 2010 order in Consumers' electric rate case.

In April 2012, the Michigan Court of Appeals ruled that the MPSC lacks statutory authority to approve or direct the use of a revenue decoupling mechanism for electric providers. Subsequently, in November 2012, the Michigan Court of Appeals ruled in an appeal of the MPSC's 2010 order in Consumers' electric rate case. The Court reversed the portion of the 2010 order related to Consumers' electric revenue decoupling mechanism and remanded the case to the MPSC for further proceedings related to the revenue decoupling mechanism. In 2013, the MPSC issued an order reversing its prior approval of Consumers' authority to implement a revenue decoupling mechanism.

POWER SUPPLY COST RECOVERY AND GAS COST RECOVERY

The PSCR and GCR 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 factors monthly in order to minimize the overrecovery or underrecovery amount in the annual reconciliations.

PSCR Plans: In January 2014, the MPSC approved Consumers' 2012 PSCR plan, authorizing the 2012 PSCR charge that Consumers self-implemented beginning in January 2012.

Consumers submitted its 2013 PSCR plan to the MPSC in September 2012, and in accordance with its proposed plan, self-implemented the 2013 PSCR charge beginning in January 2013.

PSCR Reconciliations: Presented in the following table are details about the PSCR reconciliation filing pending with the MPSC:

PSCR Year	Date Filed	Net Underrecovery (In Millions)	PSCR Cost of Power Sold (In Billions)
2012	March 2013	\$ 18	\$ 1.9

In May 2013, the MPSC issued an order in Consumers' 2011 PSCR reconciliation, approving full recovery of \$1.8 billion of power costs and authorizing Consumers to roll into its 2012 PSCR plan the overrecovery of \$8 million.

GCR Plans: In February 2013, the MPSC approved Consumers' 2012-2013 GCR plan, authorizing the 2012-2013 GCR charge that Consumers self-implemented beginning in April 2012.

Consumers submitted its 2013-2014 GCR plan to the MPSC in December 2012, and in accordance with its proposed plan, self-implemented the 2013-2014 GCR charge beginning in April 2013.

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GCR Reconciliations: Presented in the following table are details about the GCR reconciliation filing pending with the MPSC:

GCR Year	Date Filed	Net Underrecovery (In Millions)	GCR Cost of Gas Sold (In Billions)
2012-2013	June 2013	\$ 22	\$ 0.9

In May 2013, the MPSC issued an order in Consumers' 2011-2012 GCR reconciliation, approving full recovery of \$0.9 billion in gas costs and authorizing Consumers to roll into its 2012-2013 GCR plan the overrecovery of \$2 million.

Consumers' PSQR and GCR mechanisms also represent probable future revenues that will be recovered from customers or previously collected revenues that will be refunded to customers through the ratemaking process. Underrecoveries are included in accrued power supply and overrecoveries are included in accrued rate refunds on Consumers' consolidated balance sheets.

Consumers reflected the following assets and liabilities for PSQR and GCR underrecoveries and overrecoveries on its consolidated balance sheets:

December 31	<i>In Millions</i>	
	2013	2012
Accrued power supply revenue	\$ -	\$ 32
Accrued rate refunds	12	6

3: 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 have a material effect on 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 will be between \$4 million and \$6 million. At December 31, 2013, Consumers had a recorded liability of \$4 million, the minimum amount in the range of its estimated probable NREPA liability.

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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 April 2011, Consumers received a follow-up letter from the EPA requesting that Consumers agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek, which is connected to the Kalamazoo River. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. Until further information is received from the EPA, Consumers is unable to estimate a range of potential liability for cleanup of the river.

Based on its experience, Consumers estimates that its share of the total liability for other known CERCLA sites will be between \$3 million and \$9 million. Various factors, including the number of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2013, Consumers had a recorded liability of \$3 million for its share of the total liability at these sites, the minimum amount in the range of its estimated probable CERCLA liability.

The timing of payments related to Consumers' remediation and other response activities at its CERCLA and NREPA sites is uncertain. Consumers periodically reviews these cost estimates. Any significant 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 and replaced part of the PCB material with non-PCB material. Consumers has had several communications with the EPA regarding this matter. Although Consumers is not able to predict when the EPA will issue a final ruling and cannot predict the financial impact or outcome of this matter, it does not expect future remediation costs to be material.

Electric Utility Plant Air Permit Issues and Notices of Violation: In 2007, Consumers received an NOV/FOV from the EPA alleging that fourteen utility boilers exceeded the visible emission limits in their associated air permits. Consumers has responded formally to the NOV/FOV denying the allegations. In addition, in 2008, Consumers received an NOV for three of its coal-fueled facilities alleging, among other things, violations of NSR PSD regulations relating to ten projects from 1986 to 1998 allegedly subject to review under the NSR. The EPA has alleged that some utilities have classified incorrectly major plant modifications as RMRR rather than seeking permits from the EPA or state regulatory agencies to modify their plants. Consumers responded to the information requests from the EPA on this subject in the past. Consumers believes that it has properly interpreted the requirements of RMRR.

Consumers is engaged in discussions with the EPA on all of these matters. Depending upon the outcome of these discussions, the EPA could bring legal action against Consumers and/or Consumers could be required to install additional pollution control equipment at some or all of its coal-fueled electric generating plants, surrender emission allowances, engage in Environmental Mitigation Projects, and/or pay fines. Additionally, Consumers would need to assess the viability of continuing operations at certain plants. The potential costs relating to these matters could be material. Consumers expects that it would

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be able to recover some or all of the costs in rates, consistent with the recovery of other reasonable costs of complying with environmental laws and regulations, but cannot reasonably estimate the extent of cost recovery. Although Consumers cannot predict the financial impact or outcome of the entirety of these discussions, it does not expect any future loss from civil penalties and/or Environmental Mitigation Projects to be material.

Nuclear Matters: The matters discussed in this section relate to Consumers' previously owned nuclear generating plants. Consumers no longer owns or operates any nuclear generating facilities.

Consumers filed a complaint in 2002 for damages resulting from the DOE's failure to accept spent nuclear fuel from Palisades and Big Rock. In 2011, Consumers entered into an agreement with the DOE to settle its claims for \$120 million. As part of this agreement, Consumers also settled its liability to the DOE to fund the disposal of spent nuclear fuel used at Palisades and Big Rock before 1983. In December 2012, the MPSC issued an order establishing the regulatory treatment of the settlement amount. In this order, the MPSC also relieved Consumers of its obligation to establish an independent trust fund for the amount that was payable to the DOE prior to the settlement. In March 2013, a party in this case filed an appeal with the Michigan Court of Appeals to dispute the December 2012 MPSC order. For further information, see Note 2, Regulatory Matters.

Renewable Energy Matters: In April 2013, a group of landowners filed a lawsuit in Mason County (Michigan) Circuit Court alleging, among other things, personal injury, loss of property value, and impacts to use and enjoyment of their land as a result of the operations of Lake Winds® Energy Park. Consumers cannot predict the ultimate financial impact or outcome of this matter.

GAS UTILITY CONTINGENCIES

Gas Environmental Matters: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. These sites include 23 former MGP facilities. Consumers operated the facilities on these sites for some part of their operating lives. For some of these sites, Consumers has no present ownership interest or may own only a portion of the original site.

At December 31, 2013, Consumers had a recorded liability of \$117 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 \$127 million. Consumers expects to incur remediation and other response activity costs in each of the next five years as follows:

	<i>In Millions</i>				
	2014	2015	2016	2017	2018
Remediation and other response activity costs	\$ 8	\$ 12	\$ 12	\$ 9	\$ 19

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

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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, 2013, Consumers had a regulatory asset of \$148 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 will be up to \$3 million. At December 31, 2013, Consumers had a recorded liability of less than \$1 million, the minimum amount in the range of its estimated probable liability.

OTHER CONTINGENCIES

Other Environmental Matters: Consumers initiated preliminary investigations during 2012 at a number of potentially contaminated sites it owns with the intention of determining whether any contamination existed and the extent of any identified contamination. The sites investigated included combustion turbine sites, generating sites, compressor stations, and above-ground fuel storage tank locations. Consumers completed the investigations in 2013 and found no additional risk associated with contamination that would warrant further investigation.

GUARANTEES

Presented in the following tables are Consumers' guarantees at December 31, 2013:

Guarantee Description	Issue Date	Expiration Date	<i>In Millions</i>	
			Maximum Obligation	Carrying Amount
Indemnity obligations and other guarantees	Various	Various through September 2029	\$ 30	\$ 1

Guarantee Description	How Guarantee Arose	Events That Would Require Performance
Indemnity obligations and other guarantees	Normal operating activity	Nonperformance or claims made by a third party under a related contract

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

OTHER CONTINGENCIES

Other: In addition to the matters disclosed in this Note and Note 2, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies arising in the ordinary course of business to which Consumers is a party. These other lawsuits and proceedings may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings will not have a material adverse effect on its consolidated results of operations, financial condition, or liquidity.

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CONTRACTUAL COMMITMENTS

Purchase Obligations: Presented in the following table are Consumers' contractual purchase obligations at December 31, 2013 for each of the periods shown. 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 natural gas and associated transportation, electricity, and coal and associated transportation. Purchase obligations – related parties arise from long-term power purchase agreements from certain affiliates of CMS Energy.

	Payments Due						<i>In Millions</i>
	Total	2014	2015	2016	2017	2018	Beyond 2018
Purchase obligations	\$ 11,838	\$ 1,803	\$ 955	\$ 1,005	\$ 974	\$ 979	\$ 6,122
Purchase obligations – related parties	1,244	89	84	86	88	87	810

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

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

Capacity and energy charges under the MCV PPA were \$278 million in 2013, \$319 million in 2012, and \$292 million in 2011. Consumers estimates that capacity and energy charges under the MCV PPA will average \$320 million annually. These amounts are included in the table above.

The Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers estimates that capacity and energy payments under the Palisades PPA will average \$370 million annually. A portion of these amounts is included in the table above. Consumers' total purchases of capacity and energy under the PPA were \$338 million in 2013, \$331 million in 2012, and \$311 million in 2011. For further details about Palisades, see Note 9, Leases.

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4: FINANCINGS AND CAPITALIZATION

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

<i>In Millions</i>				
	Interest Rate (%)	Maturity	2013	2012
FMBs ¹	6.000 ²	2014	\$ -	\$ 200
	5.000 ²	2015	-	225
	2.600	2015	50	50
	5.500	2016	350	350
	5.150	2017	250	250
	3.210	2017	100	100
	5.650	2018	250	250
	6.125	2019	350	350
	6.700	2019	500	500
	5.650	2020	300	300
	3.770	2020	100	100
	5.300	2022	250	250
	2.850	2022	375	375
	3.375	2023	325	-
	3.190	2024	52	52
	3.390	2027	35	35
	5.800	2035	175	175
	6.170	2040	50	50
	4.970	2040	50	50
	4.310	2042	263	263
	3.950	2043	425	-
			\$ 4,250	\$ 3,925
Senior notes	6.875	2018	180	180
Securitization bonds	5.760 ³	2015	92	133
Tax-exempt pollution control revenue bonds	various	2018-2035	103	103
Total principal amount outstanding			\$ 4,625	\$ 4,341
Current amounts			(43)	(41)
Net unamortized discounts			(3)	(3)
Total long-term debt			\$ 4,579	\$ 4,297

¹ The weighted-average interest rate for Consumers' FMBs was 4.90 percent at December 31, 2013 and 5.19 percent at December 31, 2012.

² In June 2013, Consumers retired its 6.00 percent and 5.00 percent FMBs.

³ The weighted-average interest rate for Consumers' Securitization bonds was 5.76 percent at December 31, 2013 and 5.72 percent at December 31, 2012.

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Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2013:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
<i>Debt issuances</i>				
FMBs	\$ 425	3.950 %	May 2013	May 2043
FMBs	325	3.375 %	August 2013	August 2023
Total debt issuances	\$ 750			
<i>Debt retirements</i>				
FMBs	\$ 200	6.000 %	June 2013	February 2014
FMBs	225	5.000 %	June 2013	March 2015
Total debt retirements	\$ 425			

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

Regulatory Authorization for Financings: FERC has authorized Consumers to have outstanding at any one time, up to \$500 million of secured and unsecured short-term securities for general corporate purposes. The remaining availability was \$200 million at December 31, 2013. FERC has also authorized Consumers to issue and sell up to \$1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was \$800 million at December 31, 2013. The authorizations are for the period ending June 30, 2014. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

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

Debt Maturities: At December 31, 2013, the aggregate annual contractual maturities for long-term debt for the next five years were:

	<i>In Millions</i>				
	2014	2015	2016	2017	2018
Long-term debt	\$ 43	\$ 99	\$ 350	\$ 350	\$ 498

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Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2013:

<i>In Millions</i>				
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
December 20, 2018 ¹	\$ 650	\$ -	\$ -	\$ 650
September 9, 2014 ¹	30	-	30	-

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

Short-term Borrowings: Under Consumers' revolving accounts receivable sales program, Consumers may transfer up to \$250 million of accounts receivable, subject to certain eligibility requirements. These transactions are accounted for as short-term secured borrowings. At December 31, 2013, \$170 million had been transferred under the program. During the year ended December 31, 2013, Consumers' average short-term borrowings totaled \$10 million, with a weighted-average annual interest rate of 0.9 percent.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2013, Consumers had \$662 million of unrestricted retained earnings available to pay common stock dividends to CMS Energy, its sole stockholder. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from FERC suggest that under a variety of circumstances common stock dividends from Consumers would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay common stock dividends in excess of retained earnings would be based on specific facts and circumstances and would result only after a formal regulatory filing process. For the year ended December 31, 2013, Consumers paid \$406 million of common stock dividends.

Preferred Stock: In July 2013, Consumers redeemed all of its \$4.16 preferred stock at a redemption price of \$103.25 per share, which represented an aggregate redemption price of \$7 million paid to redeem 68,451 outstanding shares.

5: FAIR VALUE MEASUREMENTS

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

- Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are observable, market-based inputs, other than Level 1 prices. Level 2 inputs may include quoted prices for similar assets or liabilities in active markets, quoted prices in inactive markets, and inputs derived from or corroborated by observable market data.

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- Level 3 inputs are unobservable inputs that reflect Consumers' own assumptions about how market participants would value its assets and liabilities.

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

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE ON A RECURRING BASIS

Presented in the following table are Consumers' assets and liabilities, by level within the fair value hierarchy, recorded at fair value on a recurring basis:

	December 31, 2013				December 31, 2012				<i>In Millions</i>
	Level				Level				
	Total	1	2	3	Total	1	2	3	
<i>Assets</i>									
Restricted cash equivalents	\$ 15	\$ 15	\$ -	\$ -	\$ 13	\$ 13	\$ -	\$ -	
CMS Energy common stock	29	29	-	-	32	32	-	-	
Nonqualified deferred compensation plan assets	4	4	-	-	4	4	-	-	
<i>DB SERP</i>									
Cash equivalents	-	-	-	-	1	1	-	-	
Mutual funds	95	95	-	-	85	85	-	-	
<i>Derivative instruments</i>									
Commodity contracts	4	-	-	4	2	-	-	2	
Total	\$ 147	\$ 143	\$ -	\$ 4	\$ 137	\$ 135	\$ -	\$ 2	
<i>Liabilities</i>									
Nonqualified deferred compensation plan liabilities	\$ 4	\$ 4	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	
Total	\$ 4	\$ 4	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	

Restricted Cash Equivalents: Restricted cash equivalents consist of money market funds with daily liquidity. Short-term debt instruments classified as restricted cash equivalents on the consolidated balance sheets are not included since they are recorded at amortized cost.

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in each fund. Consumers values its nonqualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect what is owed to the plan participants in accordance with their investment elections. Consumers reports the assets in other non-current assets and the liabilities in other non-current liabilities on its consolidated balance sheets.

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DB SERP Assets: Consumers values its DB SERP assets using a market approach that incorporates quoted market prices. The DB SERP cash equivalents consist of a money market fund with daily liquidity. The DB SERP invests in mutual funds that hold primarily fixed-income instruments of varying maturities. In order to meet their investment objectives, the funds hold investment-grade debt securities, and may invest a portion of their assets in high-yield securities, foreign debt, and derivative instruments. Consumers values these funds using the daily quoted NAVs that are publicly available and are the basis for transactions to buy or sell shares in each fund. Consumers reports its DB SERP assets in other non-current assets on its consolidated balance sheets. For additional details about DB SERP securities, see Note 6, Financial Instruments.

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

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

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE ON A RECURRING BASIS USING SIGNIFICANT LEVEL 3 INPUTS

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

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
Balance at beginning of period	\$ 2	\$ 2	\$ 1
Total gains offset through regulatory accounting	3	6	2
Purchases	-	1	1
Settlements	(1)	(7)	(2)
Balance at end of period	\$ 4	\$ 2	\$ 2

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6: FINANCIAL INSTRUMENTS

Presented in the following table are the carrying amounts and fair values, by level within the fair value hierarchy, of Consumers' financial instruments that are not recorded at fair value. The table does not include information on cash, cash equivalents, short-term accounts and notes receivable, short-term investments, and current liabilities since the carrying amounts of these items approximate their fair values because of their short-term nature. For information about assets and liabilities recorded at fair value and for additional details regarding the fair value hierarchy, see Note 5, Fair Value Measurements.

	<i>In Millions</i>									
	December 31, 2013					December 31, 2012				
	Carrying Amount	Fair Value				Carrying Amount	Fair Value			
		Total	Level				Total	Level		
			1	2	3			1	2	3
Long-term debt ¹	\$ 4,622	\$ 4,940	\$ -	\$ 3,978	\$ 962	\$ 4,338	\$ 5,015	\$ -	\$ 3,989	\$ 1,026

¹ Includes current portion of long-term debt of \$43 million at December 31, 2013 and \$41 million at December 31, 2012.

Consumers estimates the fair value of its long-term debt using quoted prices from market trades of the debt, if available. In the absence of quoted prices, Consumers calculates market yields and prices for the debt using a matrix method that incorporates market data for similarly rated debt. Depending on the information available, other valuation techniques and models may be used that rely on assumptions that cannot be observed or confirmed through market transactions.

The effects of third-party credit enhancements are excluded from the fair value measurements of long-term debt. At December 31, 2013 and December 31, 2012, Consumers' long-term debt included \$103 million principal amount that was supported by third-party credit enhancements.

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

	December 31, 2013				December 31, 2012			
	Cost	Unrealized	Unrealized	Fair	Cost	Unrealized	Unrealized	Fair
		Gains	Losses	Value		Gains	Losses	Value
<i>Available for sale</i>								
<i>DB SERP</i>								
Mutual funds	\$ 95	\$ -	\$ -	\$ 95	\$ 83	\$ 2	\$ -	\$ 85
CMS Energy common stock	5	24	-	29	6	26	-	32

The mutual funds classified as available for sale hold primarily fixed-income instruments of varying maturities. During the year ended December 31, 2013, Consumers contributed \$13 million to the DB SERP. The contributions were used to acquire additional shares in the mutual funds.

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

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
Proceeds from sales of investment securities	\$ 2	\$ 2	\$ 19

The sales proceeds for all periods represent sales of investments that were held within the DB SERP and classified as available for sale. Realized gains and losses on the sales were not significant for Consumers during each period. In 2011, Consumers sold its DB SERP investments in state and municipal bonds, and reinvested the proceeds in mutual funds that hold fixed-income instruments of varying maturities.

Consumers recognized gains of \$4 million in 2013, \$5 million in 2012, and \$4 million in 2011 from transferring shares of CMS Energy common stock to a related charitable foundation. The gains reflected the excess of fair value over cost of the stock donated and were included in income.

7: PLANT, PROPERTY, AND EQUIPMENT

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

		<i>In Millions</i>	
Years Ended December 31	Estimated Depreciable Life in Years	2013	2012
<i>Electric</i>			
Generation	22 - 125	\$ 3,992	\$ 4,254
Distribution	23 - 75	6,140	5,831
Other	5 - 50	770	677
Assets under capital leases and other arrangements		284	279
<i>Gas</i>			
Distribution	28 - 80	3,015	2,861
Transmission	17 - 75	821	770
Underground storage facilities ¹	29 - 65	535	339
Other	5 - 50	465	424
Capital leases		7	6
Other non-utility property	8 - 51	15	15
Construction work in progress		1,147	1,080
Less accumulated depreciation and amortization		(5,022)	(5,061)
Net plant, property, and equipment ²		\$ 12,169	\$ 11,475

¹ Underground storage includes base natural gas of \$26 million at December 31, 2013 and 2012. Base natural gas is not subject to depreciation.

² For the year ended December 31, 2013, utility plant additions were \$1.3 billion and utility plant retirements were \$156 million. Subject to a successful Securitization transaction, Consumers plans to retire seven smaller coal-fueled electric generating units and three smaller gas-fueled electric generating units by April 2016. Accordingly, Consumers removed the net book value of the ten units from plant, property, and equipment and

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recorded this amount as a regulatory asset at December 31, 2013. As a result, net plant, property, and equipment decreased by \$362 million. For additional details, see Note 2, Regulatory Matters.

For the year ended December 31, 2012, utility plant additions were \$999 million and utility plant retirements were \$168 million.

Presented in the following table is further detail on changes in Consumers' assets under capital leases and other arrangements:

	<i>In Millions</i>	
Years Ended December 31	2013	2012
Balance at beginning of period	\$ 285	\$ 280
Additions	12	9
Net retirements and other adjustments	(6)	(4)
Balance at end of period	\$ 291	\$ 285

Assets under capital leases and other arrangements are presented as gross amounts. Accumulated amortization of assets under capital leases and other arrangements was \$124 million at December 31, 2013 and \$108 million at December 31, 2012 for Consumers.

Presented in the following table is further detail on Consumers' accumulated depreciation and amortization:

	<i>In Millions</i>	
Years Ended December 31	2013	2012
Utility plant assets	\$ 5,021	\$ 5,060
Non-utility plant assets	1	1

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

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

Years Ended December 31	2013	2012	2011
Electric utility property	3.5 %	3.2 %	3.0 %
Gas utility property	2.8 %	2.9 %	2.9 %
Other property	7.0 %	7.2 %	7.4 %

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

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applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process. For additional details, see Note 2, Regulatory Matters.

When utility property is mothballed, the 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.

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

Years Ended December 31	2013	2012	2011
AFUDC capitalization rate	7.3 %	7.3 %	7.6 %

Consumers capitalizes the purchase and development of internal-use computer software. These costs are expensed evenly over the estimated useful life of the internal-use computer software. If computer software is integral to computer hardware, then its cost is capitalized and depreciated with the hardware. The types of costs capitalized are consistent for all periods presented by the financial statements.

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

		<i>In Millions</i>			
Years Ended December 31		2013		2012	
Description	Amortization Life in years	Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
Software development	3 - 15	\$ 506	\$ 173	\$ 464	\$ 172
Plant acquisition adjustments	40 - 46	216	32	214	27
Rights of way	50 - 75	135	42	130	40
Leasehold improvements	various ²	14	11	13	10
Franchises and consents	5 - 30	15	7	14	6
Other intangibles	various	20	14	18	14
Total		\$ 906	\$ 279	\$ 853	\$ 269

¹Net intangible asset additions for Consumers' utility plant were \$53 million during 2013 and \$108 million during 2012 and primarily represented software development costs.

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

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

<i>In Millions</i>		
Years Ended December 31	Total Amortization Expense	Software Amortization Expense
2013	\$ 47	\$ 39
2012	38	30
2011	32	24

Amortization of intangible assets is expected to range between \$54 million and \$73 million per year over the next five years.

JOINTLY OWNED REGULATED UTILITY FACILITIES

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2013:

<i>In Millions, Except Ownership Share</i>			
	J.H. Campbell Unit 3	Ludington	Distribution
Ownership share	93.3 %	51.0 %	various
Utility plant in service	\$ 1,073	\$ 193	\$ 190
Accumulated depreciation	(456)	(152)	(59)
Construction work-in-progress	81	71	2
Net investment	\$ 698	\$ 112	\$ 133

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.

8: LEASES

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

Operating leases for coal-carrying railcars have lease terms, which range from three to 15 years, expiring without extension provisions over the next ten years and with extension provisions over the next 13 years. These leases contain fair market value extension and buyout provisions, with some providing for predetermined extension period rentals. Capital leases for Consumers' vehicle fleet operations have a maximum term of 120 months with some having end-of-lease rental adjustment clauses based on the proceeds received from the sale or disposition of the vehicles, and others having fixed percentage purchase options.

Consumers has capital leases for gas transportation pipelines to the D.E. Karn generating complex and Zeeland. The capital lease for the gas transportation pipeline into the D.E. Karn generating complex has a term of 15 years with a provision to extend the contract from month to month. The remaining term of the

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contract was eight years at December 31, 2013. The capital lease for the gas transportation pipeline to Zeeland was extended in 2012 for five years pursuant to the renewal provision at the end of the contract. At December 31, 2013, the remaining term of the contract was four years with a renewal provision of an additional five years at the end of the contract. The remaining terms of Consumers' long-term PPAs accounted for as leases range between two and 19 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

Presented in the following table are Consumers' minimum lease expense and contingent rental expense for each of the years ended December 31, 2013, 2012, and 2011.

Years Ended December 31	<i>In Millions</i>		
	2013	2012	2011
<i>Minimum operating lease expense</i>			
PPAs	\$ 6	\$ 6	\$ 10
Other agreements	21	23	22
Contingent rental expense ¹	77	33	11

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

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

Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2013.

	<i>In Millions</i>		
	Capital Leases	Financing ¹	Operating Leases
2014	\$ 14	\$ 19	\$ 26
2015	14	18	25
2016	11	17	20
2017	10	17	20
2018	10	16	17
2019 and thereafter	31	46	56
Total minimum lease payments	\$ 90	\$ 133	\$ 164
Less imputed interest	39	25	
Present value of net minimum lease payments	\$ 51	\$ 108	
Less current portion	8	13	
Non-current portion	\$ 43	\$ 95	

¹ In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to buy all of the capacity and energy then capable of being produced by Palisades. Consumers has continuing involvement with Palisades through security provided to Entergy for Consumers' PPA obligation and other arrangements. Because of these ongoing arrangements, Consumers accounted for the transaction as a financing of Palisades and not a sale. Accordingly, no gain on the sale of Palisades was recognized on the consolidated statements of income. Consumers accounted for the remaining non-real-estate assets and liabilities associated with the transaction as a sale.

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Palisades remains on Consumers' consolidated balance sheets and Consumers continues to depreciate it. Consumers recorded the related proceeds as a finance obligation with payments recorded to interest expense and the finance obligation based on the amortization of the obligation over the life of the Palisades PPA. The value of the finance obligation was determined based on an allocation of the transaction proceeds to the fair values of the net assets sold and fair value of the plant asset under the financing. Total amortization and interest charges under the financing were \$20 million for each of the years ended December 31, 2013 and December 31, 2012 and \$21 million for the year ended December 31, 2011.

9: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. No market risk premiums were included in Consumers' ARO fair value estimates since reasonable estimates could not be made. If a five percent market risk premium were assumed, Consumers' ARO liabilities would be \$16 million higher at December 31, 2013 and December 31, 2012. In 2012, Consumers updated the ARO for coal ash disposal areas to reflect a revised estimate of future obligations and recorded the initial estimate for the Lake Winds® Energy Park ARO.

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

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

ARO Description	In-Service Date	Long-Lived Assets
Closure of coal ash disposal areas	Various	Generating plants coal ash areas
Closure of wells at gas storage fields	Various	Gas storage fields
Asbestos abatement	1973	Electric and gas utility plant
Gas distribution cut, purge, and cap	Various	Gas distribution mains and services
Closure of wind park	2012	Wind generation facilities

No assets have been restricted for purposes of settling AROs.

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

						<i>In Millions</i>
ARO Description	ARO Liability 12/31/2012	Incurred	Settled ¹	Accretion	Cash flow Revisions	ARO Liability 12/31/2013
Coal ash disposal areas	\$ 114	\$ -	\$ (1)	\$ 5	\$ -	\$ 118
Asbestos abatement	43	-	(1)	3	4	49
Gas distribution cut, purge, and cap	151	(3)	(4)	10	-	154
Wind park	3	-	-	-	-	3
Total	\$ 311	\$ (3)	\$ (6)	\$ 18	\$ 4	\$ 324

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<i>In Millions</i>						
ARO Description	ARO Liability		Incurred	Settled ¹	Accretion	Cash flow Revisions
	12/31/2011	12/31/2012				
Coal ash disposal areas	\$ 70	\$ -	\$ (3)	\$ 7	\$ 40	\$ 114
Wells at gas storage fields	1	-	(1)	-	-	-
Asbestos abatement	42	-	(1)	2	-	43
Gas distribution cut, purge, and cap	140	4	(3)	10	-	151
Wind park	-	3	-	-	-	3
Total	\$ 253	\$ 7	\$ (8)	\$ 19	\$ 40	\$ 311

¹ Cash payments of \$6 million in 2013 and \$8 million in 2012 were included in other current and non-current assets and liabilities as a component of net cash provided by operating activities in Consumers' consolidated statements of cash flow.

10: RETIREMENT BENEFITS

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

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

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

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

Participants in the cash balance Pension Plan, effective July 1, 2003 to August 31, 2005, also participate in the DCCP as of September 1, 2005. Additional pay credits under the cash balance Pension Plan were discontinued as of September 1, 2005. DCCP expense for Consumers was \$10 million for the year ended December 31, 2013, \$8 million for the year ended December 31, 2012, and \$7 million for the year ended December 31, 2011.

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

Years Ended December 31	<i>In Millions</i>	
	2013	2012
Trust assets	\$ 96	\$ 87
ABO	82	86
Contributions	13	9

DC SERP: On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. Consumers' trust assets were \$1 million at December 31, 2013 and December 31, 2012. DC SERP assets are included in other non-current assets on Consumers' consolidated balance sheets. Consumers' DC SERP expense was less than \$1 million for each of the years ended December 31, 2013, 2012, and 2011.

401(k): The 401(k) plan employer match equals 60 percent of eligible contributions up to the first six percent of an employee's wages. The total 401(k) plan cost for Consumers was \$17 million for the year ended December 31, 2013 and \$16 million for each of the years ended December 31, 2012 and 2011.

OPEB: Participants in the OPEB Plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for Pension Plan disability retirement and have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 6.5 percent for those under 65 and 6.5 percent for those over 65 in 2014 and 8.0 percent for those under 65 and 7.5 percent for those over 65 in 2013. The rate of increase was assumed to decline to 4.75 percent for all retirees by 2024 and thereafter.

In July 2013, Consumers approved certain amendments to its OPEB Plan. Accordingly, Consumers performed a remeasurement of the OPEB Plan as of July 1, 2013. As a result of these changes, Consumers' OPEB liability decreased by \$614 million, its OPEB regulatory asset of \$580 million was eliminated, and an OPEB regulatory liability of \$34 million was established as of July 1, 2013.

Consumers also remeasured certain deferred tax assets as a result of the approved change to the Medicare drug program. Effective January 2015, Consumers will no longer receive Medicare Part D drug subsidies. Accordingly, Consumers decreased its deferred tax assets by \$144 million, and reduced its regulatory income tax liabilities by an equal amount.

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

	<i>In Millions</i>	
Years Ended December 31	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 16	\$ (13)
Effect on PBO	147	(130)

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

December 31	Pension and DB SERP			OPEB		
	2013	2012	2011	2013	2012	2011
<i>Weighted average for benefit obligations</i>						
Discount rate ¹	4.90 %	4.10 %	4.90 %	5.10 %	4.40 %	5.10 %
Mortality table ²	2000	2000	2000	2000	2000	2000
<i>Rate of compensation increase</i>						
Pension	3.00 %	3.00 %	3.50 %			
DB SERP	5.50 %	5.50 %	5.50 %			
<i>Weighted average for net periodic benefit cost obligations</i>						
Discount rate ¹	4.10 %	4.90 %	5.40 %	4.40 %	5.10 %	5.60 %
Expected long-term rate of return on plan assets ³	7.75 %	7.75 %	8.00 %	7.25 %	7.25 %	7.50 %
Mortality table ²	2000	2000	2000	2000	2000	2000
<i>Rate of compensation increase</i>						
Pension	3.00 %	3.50 %	4.00 %			
DB SERP	5.50 %	5.50 %	5.50 %			

¹ The discount rate reflects the rate at which benefits could be effectively settled and is equal to the equivalent single rate resulting from a yield curve analysis. This analysis incorporated the projected benefit payments specific to Consumers' Pension Plan and OPEB Plan and the yields on high quality corporate bonds rated Aa or better.

² The mortality assumption was based on the RP-2000 mortality tables with projection of future mortality improvements using Scale AA, which aligned with the IRS prescriptions for cash funding valuations under the Pension Protection Act of 2006.

³ Consumers determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. Consumers considered the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, Consumers reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. Consumers' expected long-

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term rate of return on Pension Plan assets was 7.75 percent in 2013. The actual return on Pension Plan assets was 12.5 percent in 2013, 14.1 percent in 2012, and 4.0 percent in 2011.

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

Years Ended December 31	Pension and DB SERP			OPEB		
	2013	2012	2011	2013	2012	2011
	<i>In Millions</i>					
<i>Net periodic cost (credit)</i>						
Service cost	\$ 52	\$ 48	\$ 48	\$ 28	\$ 31	\$ 26
Interest expense	96	100	101	63	79	74
Expected return on plan assets	(124)	(122)	(109)	(72)	(61)	(61)
<i>Amortization of:</i>						
Net loss	98	77	63	27	47	31
Prior service cost (credit)	3	5	5	(30)	(20)	(20)
Net periodic cost (credit)	\$ 125	\$ 108	\$ 108	\$ 16	\$ 76	\$ 50

Consumers' estimated net loss and prior service cost for the defined benefit Pension Plans that will be amortized into net periodic benefit cost in 2014 from the regulatory asset is \$57 million. Consumers' estimated net loss and prior service credit for the OPEB Plan that will be amortized into net periodic benefit cost in 2014 from the regulatory liability is \$37 million.

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated period of amortization of gains and losses for Consumers was ten years for pension for the year ended December 31, 2013 and 11 years for pension for the years ended December 31, 2012 and 2011 and 13 years for OPEB for the years ended December 31, 2013, 2012, and 2011. Prior service cost (credit) amortization is established in the year in which the prior service cost (credit) first occurred, and is based on the same amortization period for all future years until the prior service cost (credit) is fully amortized. Consumers had a new prior service credit for OPEB in 2013. The estimated period of amortization of this new prior service credit for Consumers is ten years for OPEB for the year ended December 31, 2013.

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

Years Ended December 31	<i>In Millions</i>					
	Pension		DB SERP		OPEB	
	2013	2012	2013	2012	2013	2012
Benefit obligation at beginning of period	2,354	\$ 2,072	\$ 100	\$ 85	\$ 1,670	\$ 1,585
Service cost	53	48	1	1	28	31
Interest cost	94	99	4	4	63	79
Plan amendments	-	-	-	-	(200) ²	-
Actuarial (gain) loss	(308)	249	(8)	13	(424)	24
Benefits paid	(120)	(114)	(4)	(3)	(49) ³	(49) ³
Benefit obligation at end of period	2,073	\$ 2,354	\$ 93	\$ 100	\$ 1,088	\$ 1,670 ⁴
Plan assets at fair value at beginning of period	1,727	\$ 1,626	\$ -	\$ -	\$ 978	\$ 861
Actual return on plan assets	206	215	-	-	141	101
Company contribution	150	-	4	3	71	64
Actual benefits paid	(119)	(114)	(4)	(3)	(49) ³	(48) ³
Plan assets at fair value at end of period	1,964	\$ 1,727	\$ -	\$ -	\$ 1,141	\$ 978
Funded status	(109) ¹	\$ (627) ¹	\$ (93)	\$ (100)	\$ 53	\$ (692)

¹ At December 31, 2013, \$86 million of the total funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses. At December 31, 2012, \$590 million of the total funded status of the Pension Plan was attributable to Consumers based on an allocation of expenses.

² Plan amendments resulted from changing the Medicare drug program provided through the OPEB Plan from an employer-sponsored prescription drug plan with a retiree drug subsidy to an EGWP to begin on January 1, 2015, and from certain benefit changes to the OPEB Plan, to begin on January 1, 2016.

³ Consumers received payments of \$4 million in 2013 and \$5 million in each of 2012 and 2011 for the Medicare Part D subsidies. The Medicare Part D subsidy payments are used to pay OPEB Plan benefits.

⁴ The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established a prescription drug benefit under Medicare (Medicare Part D) and a federal subsidy, which is tax-exempt, to sponsors of retiree health care benefit plans that provide a benefit that is actuarially equivalent to Medicare Part D. In 2010, the Health Care Acts repealed these tax-exempt deductions for years beginning after December 31, 2012. Consumers' Medicare Part D subsidy annualized reduction in net OPEB costs was \$19 million for 2012 and \$25 million for 2011. The reduction included \$7 million for 2012 and \$9 million for 2011 in capitalized OPEB costs.

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

	<i>In Millions</i>	
Years Ended December 31	2013	2012
<i>Current assets (liabilities)</i>		
DB SERP	\$ (5)	\$ (4)
<i>Non-current assets (liabilities)</i>		
DB SERP	(88)	(96)
OPEB	53	(692)
Pension	(86)	(590)

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

	<i>In Millions</i>	
Years Ended December 31	2013	2012
Pension PBO	\$ 2,073	\$ 2,354
Pension ABO	1,843	2,054
Fair value of Pension Plan assets	1,964	1,727

Items Not Yet Recognized as a Component of Net Periodic Benefit Cost: Presented in the following table are the amounts recognized in regulatory assets, regulatory liabilities, and AOCI that have not been recognized as components of net periodic benefit cost. For additional details on regulatory assets and liabilities, see Note 2, Regulatory Matters.

	<i>In Millions</i>			
	Pension and DB SERP		OPEB	
Years Ended December 31	2013	2012	2013	2012
<i>Regulatory assets (liabilities)</i>				
Net loss	\$ 625	\$ 1,095	\$ 184	\$ 704
Prior service cost (credit)	9	13	(282)	(112)
Regulatory assets (liabilities)	\$ 634	\$ 1,108	\$ (98)	\$ 592
<i>AOCI</i>				
Net loss	25	38	-	-
Total amounts recognized in regulatory assets (liabilities) and AOCI	\$ 659	\$ 1,146	\$ (98)	\$ 592

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Plan Assets: Presented in the following tables are the fair values of Consumers' Pension Plan and OPEB Plan assets, by asset category and by level within the fair value hierarchy. For additional details regarding the fair value hierarchy, see Note 5, Fair Value Measurements.

	<i>In Millions</i>						
	Pension Plan						
	December 31, 2013			December 31, 2012			
	Total	Level 1	Level 2	Total	Level 1	Level 2	
<i>Asset category</i>							
Cash and short-term investments	\$ 109	\$ 109	\$ -	\$ 33	\$ 33	\$ -	
U.S. government and agencies securities	25	-	25	26	-	26	
Corporate debt	188	-	188	277	-	277	
State and municipal bonds	5	-	5	8	-	8	
Foreign corporate bonds	20	-	20	27	-	27	
Mutual funds	449	449	-	319	319	-	
Pooled funds	1,168	-	1,168	1,037	-	1,037	
Total	\$ 1,964	\$ 558	\$ 1,406	\$ 1,727	\$ 352	\$ 1,375	

<i>In Millions</i>							
<i>Asset category</i>	OPEB Plan						
	December 31, 2013			December 31, 2012			
	Total	Level 1	Level 2	Total	Level 1	Level 2	
Cash and short-term investments	\$ 41	\$ 41	\$ -	\$ 111	\$ 111	\$ -	
U.S. government and agencies securities	3	-	3	3	-	3	
Corporate debt	25	-	25	35	-	35	
State and municipal bonds	1	-	1	1	-	1	
Foreign corporate bonds	3	-	3	3	-	3	
Common stocks	66	66	-	70	70	-	
Mutual funds	321	321	-	281	281	-	
Pooled funds	681	-	681	474	-	474	
Total	\$ 1,141	\$ 428	\$ 713	\$ 978	\$ 462	\$ 516	

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

U.S. Government and Agencies Securities: U.S. government and agencies securities consist of U.S. Treasury notes and other debt securities backed by the U.S. government and related agencies. These securities were valued based on quoted market prices.

Corporate Debt: At December 31, 2013, corporate debt investments in the Pension Plan and OPEB Plan comprised investment grade bonds of U.S. issuers from diverse industries. At December 31, 2012, corporate debt investments in the Pension Plan and OPEB Plan comprised investment grade bonds

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(68 percent) and non-investment grade, high-yield bonds (32 percent) of U.S. issuers from diverse industries. These securities are valued based on quoted market prices, when available, or yields presently available on comparable securities of issuers with similar credit ratings.

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

Foreign Corporate Bonds: Foreign corporate debt securities were valued based on quoted market prices, when available, or on yields available on comparable securities of issuers with similar credit ratings.

Common Stocks: Common stocks in the OPEB Plan consist of equity securities with low transaction costs that were actively managed and tracked by the S&P 500 Index. These securities were valued at their quoted closing prices.

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

Pooled Funds: Pooled funds in the Pension Plan and OPEB Plan include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. At December 31, 2013, these funds comprised investments in U.S. equity securities (Pension: 61 percent; OPEB: 60 percent), foreign equity securities (Pension: 28 percent; OPEB: 20 percent), foreign fixed-income securities (Pension: three percent; OPEB: four percent), U.S. fixed-income securities (Pension: four percent; OPEB: 14 percent), and alternative investments (Pension: four percent; OPEB: two percent).

At December 31, 2012, these funds comprised investments in U.S. equity securities (Pension: 51 percent; OPEB: 65 percent), foreign equity securities (Pension: 26 percent; OPEB: 21 percent), foreign fixed-income securities (Pension: 14 percent; OPEB: nine percent), U.S. fixed-income securities (Pension: four percent; OPEB: three percent), and alternative investments (Pension: five percent; OPEB: two percent). These investments were valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

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

Years Ended December 31	<i>In Millions</i>	
	2013	2012
<i>OPEB¹</i>		
VEBA trust	\$ 55	\$ 45
401(h) component	16	19
	\$ 71	\$ 64
Pension ²	\$ 147	\$ -

¹ Consumers plans to contribute \$75 million to the OPEB Plan in 2014.

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²Consumers does not presently plan to contribute to the Pension Plan in 2014.

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

In 2011, Consumers reached its target asset allocation for Pension Plan assets of 50 percent equity, 30 percent fixed income, and 20 percent alternative-strategy investments. This target asset allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P MidCap and SmallCap Indexes and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers as well as high-yield and global bond funds. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

Consumers established union and non-union VEBA trusts to fund its future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers. In 2012, Consumers adjusted its target asset allocation to 50 percent equity, 20 percent fixed income, and 30 percent alternative-strategy investments. This target allocation is expected to continue to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plan. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P SmallCap Index and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers. Alternative strategies are diversified across absolute return investment approaches and global tactical asset allocation. Consumers uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocation.

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

	<i>In Millions</i>		
	Pension	DB SERP	OPEB ¹
2014	\$ 116	\$ 4	\$ 56
2015	124	5	57
2016	131	5	59
2017	136	5	61
2018	140	5	64
2019-2023	740	27	349

¹Consumers' OPEB benefit payments are net of employee contributions and expected Medicare Part D subsidy payments for 2014. Consumers plans to change the Medicare drug program provided through the OPEB Plan from an employer-sponsored drug plan to an EGWP to begin on January 1, 2015; therefore, no Medicare Part D subsidy is expected after 2014. Subsidies to be received are estimated to be \$5 million for 2014.

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Collective Bargaining Agreements: At December 31, 2013, unions represented 45 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and call center employees. The USW represents Zeeland employees. Union contracts expire in 2015.

11: STOCK-BASED COMPENSATION

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

All grants under the PISP for 2013, 2012, and 2011 were in the form of TSR restricted stock and time-lapse restricted stock. Of the restricted stock awards granted to officers in 2013 and 2012, 75 percent were TSR restricted stock and 25 percent were time-lapse restricted stock. Restricted stock award recipients receive shares of CMS Energy common stock that have dividend and voting rights. In lieu of cash dividend payments, however, the TSR restricted stock shares receive additional restricted shares equal to the value of the dividend. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

TSR restricted stock vesting is contingent on meeting a three-year service requirement and a specific market condition. The market condition is based entirely on a comparison of CMS Energy's TSR with the median TSR of a peer group over the same three-year period. Depending on the outcome of the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock vests after a service period of three years.

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

The PISP also allows for stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2013, 2012, or 2011.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6 million shares from June 2009 through May 2014, nor may such awards to any recipient exceed 500,000 shares in any fiscal year. Consumers may issue awards of up to 2,068,751 shares of common stock under the PISP at December 31, 2013. Shares for which payment or exercise is in cash, as well as shares or stock options forfeited for any reason other than failure to meet a market condition, may be awarded or granted again under the PISP.

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

Year Ended December 31, 2013	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,547,123	\$ 19.22
Granted ¹	879,150	16.76
Vested	(841,728)	10.84
Forfeited	(22,343)	22.33
Nonvested at end of period	1,562,202	\$ 22.31

¹ During 2013, Consumers granted 310,454 TSR shares, 264,283 time-lapse shares, 43,450 shares from dividends paid on TSR shares, and 260,963 shares granted as a result of the outcome of the TSR awards' market condition.

Consumers charges the fair value of the awards to expense over the required service period. TSR 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 TSR 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 time-lapse restricted stock is based on the price of CMS Energy's common stock on the grant date. The fair value of TSR 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 TSR 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 significant assumptions used to estimate the fair value of the TSR restricted stock awards:

	2013	2012	2011
Expected volatility	17.4 %	20.3 %	29.6 %
Expected dividend yield	3.9	4.1	4.6
Risk-free rate	0.4	0.3	1.0

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

Years Ended December 31	2013	2012	2011
Weighted-average grant-date fair value per share			
Restricted stock granted	\$ 16.76	\$ 12.28	\$ 14.17

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

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
Fair value of shares that vested during the year	\$ 9	\$ 8	\$ 7
Compensation expense recognized	14	11	10
Income tax benefit recognized	5	4	4

At December 31, 2013, \$10 million of total Consumers' unrecognized compensation cost was related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 1.8 years.

12: INCOME TAXES

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

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

	<i>In Millions, Except Tax Rate</i>		
Years Ended December 31	2013	2012	2011
Income from continuing operations before income taxes	\$ 880	\$ 736	\$ 734
Income tax expense at statutory rate	308	258	257
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect	43	36	24
Other, net	(5)	3	(14)
Income tax expense	\$ 346	\$ 297	\$ 267
Effective tax rate	39.3 %	40.4 %	36.4 %

¹For the year ended December 31, 2011, Consumers remeasured its Michigan deferred income tax assets and liabilities due to the enactment in May 2011 of the MCIT, which became effective January 1, 2012. The MCIT, a simplified six percent corporate income tax, replaced the MBT, a complex multi-part tax. Consumers recognized a \$128 million regulatory asset (not including the effects of income tax gross-ups) related to this change in tax law.

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

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
<i>Current income taxes</i>			
Federal	\$ 137	\$ 110	\$ 74
State and local	45	37	32
	<u>\$ 182</u>	<u>\$ 147</u>	<u>\$ 106</u>
<i>Deferred income taxes</i>			
Federal	\$ 147	\$ 134	\$ 159
State and local	20	19	6
	<u>\$ 167</u>	<u>\$ 153</u>	<u>\$ 165</u>
Deferred income tax credit	(3)	(3)	(4)
Tax expense	\$ 346	\$ 297	\$ 267

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

	<i>In Millions</i>	
December 31	2013	2012
Employee benefits	\$ (119)	\$ (36)
Gas inventory	(130)	(147)
Plant, property, and equipment	(1,911)	(1,848)
Net regulatory tax liability	86	131
Reserves and accruals	31	41
Securitized costs	(190)	(73)
Tax loss and credit carryforwards	48	61
Other	16	(13)
	<u>\$ (2,169)</u>	<u>\$ (1,884)</u>
Less valuation allowance	(1)	(1)
Total net deferred income tax liabilities	\$ (2,170)	\$ (1,885)
Deferred tax assets, net of valuation reserves	\$ 180	\$ 232
Deferred tax liabilities	(2,350)	(2,117)
Total net deferred income tax liabilities	\$ (2,170)	\$ (1,885)

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. Deferred tax assets and liabilities are classified as current or non-current according to the classification of the related assets or liabilities. Deferred tax assets and liabilities not related to assets or liabilities are classified according to the expected reversal date of the temporary differences.

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Presented in the following table are the tax loss and credit carryforwards at December 31, 2013:

	Gross Amount	Tax Attribute	<i>In Millions</i> Expiration
Federal net operating loss carryforward	\$ 129	\$ 45	2026 – 2031
State capital loss carryforward	10	1	2014
Charitable contribution carryover	5	2	2016
Total tax attributes		\$ 48	

Consumers has provided a valuation allowance of \$1 million for the state capital loss carryforward. Consumers expects to utilize fully tax loss and credit carryforwards for which no valuation 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	2013	2012	2011
Balance at beginning of period	\$ 1	\$ 4	\$ 3
Reductions for prior-year tax positions	-	(4)	-
Additions for prior-year tax positions	3	1	1
Balance at end of period	\$ 4	\$ 1	\$ 4

Consumers had uncertain tax benefits of \$4 million at December 31, 2013, \$1 million at December 31, 2012, and \$4 million at December 31, 2011 that, if recognized, would affect the annual effective tax rate in future years.

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest for the years ended December 31, 2013, 2012, or 2011.

In May 2012, the IRS completed its audit of CMS Energy and its subsidiaries for 2008 and 2009, as well as its audit of research and development tax credit claims for 2001 through 2009. The audits resulted in a \$45 million increase in the net operating loss carryforward. The impact to net income as a result of the completion of the audits was a decrease of \$1 million.

CMS Energy's federal income tax returns for 2010 and subsequent years remain subject to examination by the IRS. CMS Energy's MCIT and MBT returns for 2008 and subsequent years remain subject to examination by the State of Michigan.

The amount of income taxes paid is subject to ongoing audits by federal, state, local, and foreign tax authorities, which can result in proposed assessments. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2013 were adequate for all years.

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13: OTHER INCOME AND OTHER EXPENSE

Presented in the following tables are the components of Consumers' other income and other expense:

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
<i>Other income</i>			
Regulatory return on capital expenditures	\$ -	\$ 1	\$ -
Gain on CMS Energy common stock	4	5	4
Return on stranded costs	-	1	3
Fee income	7	7	8
All other	3	2	4
Total other income	\$ 14	\$ 16	\$ 19

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
<i>Other expense</i>			
Donations	\$ (4)	\$ (11)	\$ (11)
Civic and political expenditures	(5)	(17)	(3)
All other	(7)	(5)	(6)
Total other expense	\$ (16)	\$ (33)	\$ (20)

14: REPORTABLE SEGMENTS

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

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

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

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

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

	<i>In Millions</i>		
Years Ended December 31	2013	2012	2011
<i>Operating revenue</i>			
Electric utility	\$ 4,173	\$ 4,031	\$ 3,913
Gas utility	2,148	1,982	2,340
Total operating revenue	\$ 6,321	\$ 6,013	\$ 6,253
<i>Depreciation and amortization</i>			
Electric utility	\$ 484	\$ 459	\$ 412
Gas utility	138	133	130
Total depreciation and amortization	\$ 622	\$ 592	\$ 542
<i>Interest charges</i>			
Electric utility	\$ 179	\$ 179	\$ 192
Gas utility	64	63	71
Other	2	2	2
Total interest charges	\$ 245	\$ 244	\$ 265
<i>Income tax expense</i>			
Electric utility	\$ 242	\$ 227	\$ 190
Gas utility	104	70	77
Total income tax expense	\$ 346	\$ 297	\$ 267
<i>Net income available to common stockholder</i>			
Electric utility	\$ 363	\$ 325	\$ 333
Gas utility	168	110	130
Other	1	2	2
Total net income available to common stockholder	\$ 532	\$ 437	\$ 465
<i>Plant, property, and equipment, gross</i>			
Electric utility	\$ 11,186	\$ 11,041	\$ 10,400
Gas utility	4,843	4,400	4,206
Other	15	15	15
Total plant, property, and equipment	\$ 16,044	\$ 15,456	\$ 14,621
<i>Total assets</i>			
Electric utility ¹	\$ 10,487	\$ 10,423	\$ 9,938
Gas utility ¹	4,784	5,016	4,956
Other	908	836	768
Total assets	\$ 16,179	\$ 16,275	\$ 15,662
<i>Capital expenditures²</i>			
Electric utility	\$ 996	\$ 921	\$ 661
Gas utility	407	340	261
Total capital expenditures	\$ 1,403	\$ 1,261	\$ 922

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

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

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15: RELATED-PARTY TRANSACTIONS

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

- purchase and sale of electricity from and to affiliates of CMS Energy;
- payment of parent company overhead costs to CMS Energy; and
- investment in CMS Energy common stock.

Transactions involving power supply purchases from certain affiliates of CMS Energy are based on avoided costs under the Public Utility Regulatory Policies Act of 1978, state law, and competitive bidding. The payment of parent company overhead costs is based on the use of accepted industry allocation methodologies. These payments are for costs that occur in the normal course of business.

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

		<i>In Millions</i>		
Description	Related Party	2013	2012	2011
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 89	\$ 86	\$ 81

Amounts payable to related parties for purchased power and other services were \$13 million at December 31, 2013 and \$11 million at December 31, 2012.

Consumers owned 1.1 million shares of CMS Energy common stock with a fair value of \$29 million at December 31, 2013. For additional details on Consumers' investment in CMS Energy common stock, see Note 6, Financial Instruments.

In January 2014, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$300 million. At December 31, 2013, there were no outstanding loans under the prior agreement.

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16: QUARTERLY FINANCIAL AND COMMON STOCK INFORMATION (UNAUDITED)

In Millions, Except Per Share Amounts and Stock Prices

Quarters Ended	2013			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 1,919	\$ 1,342	\$ 1,386	\$ 1,674
Operating income	319	227	314	258
Net income	162	100	153	119
Preferred stock dividends and distribution	-	1	1	-
Net income available to common stockholder	162	99	152	119

In Millions, Except Per Share Amounts and Stock Prices

Quarters Ended	2012			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 1,675	\$ 1,282	\$ 1,448	\$ 1,608
Operating income	183	260	334	207
Net income	76	122	163	78
Preferred stock dividends	-	1	1	-
Net income available to common stockholder	76	121	162	78

17: ADDITIONAL DISCLOSURE

In December 2013, Consumers signed an agreement to purchase a 540-MW gas-fueled electric generating plant located in Jackson, Michigan for \$155 million from AlphaGen Power LLC and DPC Juniper, LLC, affiliates of JPMorgan Chase & Co. Consumers expects to close the purchase, which is subject to MPSC, FERC, and other approvals, by January 2016. In January 2014, as a result of this planned purchase, Consumers announced plans to defer the development of its proposed 700-MW gas-fueled electric generating plant at its Thetford complex in Genesee County, Michigan, which Consumers estimated would have cost \$700 million.

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Name of Respondent Consumers Energy Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Repot (Mo, Da, Year) 4/15/2014	Year of Report December 31, 2013	
STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
<p>1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p>					
Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	16,653,139			(18,393,399)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	(2,953,019)			1,809,808
3	Preceding Year to Date Changes in Fair Value	3,248,664	0		(8,463,282)
4	Total (lines 2 and 3)	295,645			(6,653,474)
5	Balance of 219 at End of Preceding Year	16,948,784	0		(25,046,873)
6	Balance of Account 219 at Beginning of Current Year	16,948,784	0		(25,046,873)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	(2,487,867)	0		2,826,191
8	Current Year to Date Changes in Fair Value	496,294	0		5,512,700
9	Total (lines 7 and 8)	(1,991,573)	0		8,338,891
10	Balance of Account 219 at End of Current Year	14,957,211	0		(16,707,982)

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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES (cont'd)						
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)	
1	0	0	(1,740,260)			
2	0	0	(1,143,211)			
3		0	(5,214,618)			
4	0	0	(6,357,829)		(6,357,829)	
5	0	0	(8,098,089)			
6	0	0	(8,098,089)			
7	0	0	338,324			
8	0	0	6,008,994			
9	0	0	6,347,318		6,347,318	
10	0	0	(1,750,771)			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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)	16,107,939,317	10,708,828,886	
4	Property Under Capital Leases	166,994,894	156,895,461	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	16,274,934,211	10,865,724,347	
9	Leased to Others			
10	Held for Future Use	5,401,375	5,192,843	
11	Construction Work in Progress	1,147,193,373	854,616,217	
12	Acquisition Adjustments	216,420,939	215,263,438	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	17,643,949,898	11,940,796,845	
14	Accum. Prov. For Depr., Amort., & Depl.	6,723,537,073	4,065,705,006	
15	Net Utility Plant (Enter Total of line 13 less 14)	10,920,412,825	7,875,091,839	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	6,485,614,229	4,010,414,100	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434		
20	Amort. Of Underground Storage Land & Land Rights	4,799,252		
21	Amort. Of Other Utility Plant	192,434,041	23,064,079	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	6,691,199,956	4,033,478,179	
23	Leased to Others			
24	Depreciation	0		
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	0	0	
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	0	0	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	32,337,117	32,226,827	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	6,723,537,073	4,065,705,006	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
4,500,047,342				899,063,089	3
1,780,208				8,319,225	4
					5
					6
					7
4,501,827,550	0	0	0	907,382,314	8
					9
208,532				0	10
135,794,480				156,782,676	11
1,157,501					12
4,638,988,063	0	0	0	1,064,164,990	13
2,231,927,234				425,904,833	14
2,407,060,829	0	0	0	638,260,157	15
					16
					17
2,198,364,483				276,835,646	18
8,352,434					19
4,799,252					20
20,300,775				149,069,187	21
2,231,816,944	0	0	0	425,904,833	22
					23
0					24
					25
0	0	0	0		26
					27
0					28
					29
0	0	0	0	0	30
					31
110,290				0	32
2,231,927,234	0	0	0	425,904,833	33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/14	Year of Report December 31, 2013
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)			
2	Fabrication	0		
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)	0		
9	In Reactor (120.3)	0		
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)	0	0	
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)	0		
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	0		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)	0		
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
Changes During the Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a Footnote) (e)		
			1
		0	2
			3
			4
			5
		0	6
			7
			8
		0	9
		0	10
		0	11
			12
	0	0	13
		0	14
			15
			16
			17
			18
			19
			20
			21
		0	22

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
1. Report below the original cost of plant in service in the same detail as in the current depreciation order. 2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and		include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the		
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	301 Organization	95,859	0	
3	302 Franchises and Consents	14,360,837	10,448	
4	303 Miscellaneous Intangible Plant	27,955,654	6,731,038	
5	TOTAL Intangible Plant	42,412,350	6,741,486	
6	2. PRODUCTION PLANT			
7	Steam Production Plant			
8	310.1 Land	3,806,082	0	
9	310.2 Land Rights	854,367	0	
10	311 Structures and Improvements	488,929,722	11,321,160	
11	312 Boiler Plant Equipment	2,043,498,406	243,658,669	
12	313 Engines and Engine-Driven Generators	0	0	
13	314 Turbogenerator Units	392,602,585	2,407,759	
14	315 Accessory Electric Equipment	147,483,936	39,051,905	
15	316 Miscellaneous Power Plant Equipment	38,208,190	2,202,656	
16	317 Asset Retirement Costs for Steam Production	47,602,760	3,673,577	
17	TOTAL Steam Production Plant	3,162,986,048	302,315,726	
18	Nuclear Production Plant			
19	320.1 Land	0	0	
20	320.2 Land Rights	0	0	
21	321 Structures and Improvements	0	0	
22	322 Reactor Plant Equipment	0	0	
23	323 Turbogenerator Units	0	0	
24	324 Accessory Electric Equipment	0	0	

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

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
22,713	0	0	14,348,572	302	3
1,949,510	0	(25,649)	32,711,533	303	4
1,972,223	0	(25,649)	47,155,964		5
					6
					7
0	0	0	3,806,082	310.1	8
0	0	0	854,367	310.2	9
355,872	0	(1,215,424)	498,679,586	311	10
11,569,291	0	3,186,658	2,278,774,442	312	11
0	0	0	0	313	12
218,480	0	11,768	394,803,632	314	13
77,781	0	(889,414)	185,568,646	315	14
597,457	0	1,059,452	40,872,841	316	15
0	0	0	51,276,337	317	16
12,818,881	0	2,153,040	3,454,635,933		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment	0	0	
25	326 Asset Retirement Costs for Nuclear Production	0	0	
26	TOTAL Nuclear Production Plant	0	0	
27	Hydraulic Production Plant			
28	330.1 Land	3,321,916	0	
29	330.2 Recreational Land	112,241	0	
30	330.3 Land Rights	40,535	0	
30	331 Structures and Improvements	26,224,937	12,861,508	
31	332 Reservoirs, Dams and Waterways	152,143,522	631,787	
32	333 Water Wheels, Turbines and Generators	57,331,798	135,297	
33	334 Accessory Electric Equipment	13,899,741	612,647	
34	335 Miscellaneous Power Plant Equipment	6,173,426	6,360,037	
35	336 Roads, Railroads and Bridges	1,608,630	0	
36	TOTAL Hydraulic Production Plant	260,856,746	20,601,276	
37	Other Production Plant			
38	340.1 Land	1,504,874	0	
39	340.2 Land Rights	13,685	0	
40	340.3 Land - Wind	0	867,823	
41	340.4 Costs Of Rights Of Way Wind	0	2,875,055	
42	341 Structures and Improvements	25,716,598	427,629	
43	341.1 Structures and Improvements Wind	4,204,524	154,063	
44	342 Fuel Holders, Products and Accessories	3,251,674	212,570	
45	343 Prime Movers	0	0	
46	344 Generators	328,355,266	20,069,953	
47	344.1 Generators Wind	200,518,553	2,541,974	
48	345 Accessory Electric Equipment	41,466,000	115,222	
49	345.1 Accessory Electric Equipment Wind	4,179,450	87,956	
50	346 Miscellaneous Power Plant Equipment	2,358,636	783,989	
51	346.1 Miscellaneous Power Plant Equipment Wind	1,591,760	49,765	
52	347.0 Other Generation Plant ARO Assets	2,651,125	0	
53	TOTAL Other Production Plant	615,812,145	28,185,999	
54	TOTAL Production Plant	4,039,654,939	351,103,001	
55	3. TRANSMISSION PLANT			
56	350.1 Land	0	0	
57	350.2 Land Rights	0	0	
58	352 Structures and Improvements	0	0	
59	353 Station Equipment	0	0	
60	354 Towers and Fixtures	0	0	
61	355 Poles and Fixtures	0	0	
62	356 Overhead Conductors and Devices	0	0	
63	357 Underground Conduit	0	0	
64	358 Underground Conductors and Devices	0	0	

- 1 Line 53, 54 & 55, column (c) Purchased back de-energized assets from METC, LLC.
- 2 Line 53, 54 & 55, column (d) Reinstated assets from column (c) transferred to High Voltage Distribution .

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	325	24
0	0	0	0	326	25
0	0	0	0		26
					27
0	0	0	3,321,916	330.1	28
0	0	0	112,241	330.2	29
0	0	0	40,535	330.3	30
124,409	0	(690,810)	38,271,226	331	30
538,127	0	1,548	152,238,730	332	31
	0	185,995	57,653,090	333	32
36,561	0	487,804	14,963,631	334	33
405,863	0	166,624	12,294,224	335	34
0	0	0	1,608,630	336	35
1,104,960	0	151,161	280,504,223		36
					37
0	0	0	1,504,874	340.1	38
0	0	0	13,685	340.2	39
0	0	0	867,823	340.3	40
0	0	0	2,875,055	340.4	41
0	0	8,147	26,152,374	341	42
0	0	1,053,390	5,411,977	341.1	43
0	0	0	3,464,244	342	44
0	0	0	0	343	45
24,682,948	0	(321,385)	323,420,886	344	46
0	0	(1,514,088)	201,546,439	344.1	47
0	0	328,146	41,909,368	345	48
0	0	4,832,520	9,099,926	345.1	49
3,545	0	34,867	3,173,947	346	50
0	0	(142,669)	1,498,856	346.1	51
0	0	0	2,651,125	347	52
24,686,493	0	4,278,928	623,590,579		53
38,610,334	0	6,583,129	4,358,730,735		54
					55
0	0	0	0	350.1	56
0	0	0	0	350.2	57
0	0	0	0	352	58
0	0	0	0	353	59
0	0	0	0	354	60
0	0	0	0	355	61
0	0	0	0	356	62
0	0	0	0	357	63
0	0	0	0	358	64

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant	0	0	
59	4. DISTRIBUTION PLANT			
60	360.1 Land	20,012,997	388,631	
61	360.2 Land Rights	20,876,664	943,962	
62	360.3 Land	65,381,826	0	
63	360.4 Land Rights	55,672,287	1,567,417	
64	361 Structures and Improvements	59,933,715	2,551,980	
65	362 Station Equipment	927,194,190	63,537,875	
66	363 Storage Battery Equipment	0	0	
67	364 Poles, Towers and Fixtures	1,190,725,197	96,125,240	
68	365 Overhead Conductors and Devices	1,163,253,895	55,769,870	
69	366 Underground Conduit	90,322,358	9,805,467	
70	367 Underground Conductors and Devices	477,219,767	18,417,396	
71	368 Line Transformers	767,631,654	32,004,189	
72	368.1 Capacitors	0	0	
73	369 Services	604,772,507	22,422,724	
74	370 Meters	261,941,344	9,549,917	
75	370.1 AMI Meters	13,097,394	31,086,403	
76	371 Installations on Customers' Premises	7,707,388	233,686	
77	372 Leased Property on Customers' Premises	0	0	
78	373 Street Lighting and Signal Systems	99,877,784	5,600,716	
79	374 Asset Retirement Costs for Distribution Plant	129,033	0	
80	TOTAL Distribution Plant	5,825,750,000	350,005,473	
81	5. GENERAL PLANT			
82	389.1 Land	4,286,618	794,590	
83	389.2 Lands Rights	281,589	0	
84	390 Structures and Improvements	68,121,561	15,031,509	
85	391 Office Furniture and Equipment	2,771,822	1,389,979	
86	391.1 Computers / Computer Related Equipment	24,187,454	7,323,083	
87	392 Transportation Equipment	20,664,562	3,529,807	
88	393 Stores Equipment	84,942	109,520	
89	394 Tools, Shop and Garage Equipment	3,474,984	1,818,213	
90	395 Laboratory Equipment	2,955,775	22,176	
91	396 Power Operated Equipment	3,128,292	241,547	
92	397 Communication Equipment	15,302,411	1,436,906	
93	398 Miscellaneous Equipment	663,027	118,156	
94	SUBTOTAL	145,923,037	31,815,486	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 04/15/14		December 31, 2013	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
0	0	0			359	57	
0	0	0	0			58	
						59	
0	0	303,230	20,704,858		360.1	60	
0	0	46	21,820,672		360.2	61	
319,565	0	275,250	65,337,511		360.3	62	
0	0	(54,146)	57,185,558		360.4	63	
222,090	0	102,785	62,366,390		361	64	
7,840,089	0	(643,215)	982,248,761		362	65	
0	0	0	0		363	66	
2,780,633	0	(3,744,005)	1,280,325,799		364	67	
5,777,359	0	4,142,702	1,217,389,108		365	68	
145,232	0	(576,572)	99,406,021		366	69	
2,211,679	0	431,637	493,857,121		367	70	
10,564,902	0	(21,665)	789,049,276		368	71	
0	0	0	0		368.1	72	
538,901	0	(3,884)	626,652,446		369	73	
9,045,991	0	(5,924)	262,439,346		370	74	
1,732	0	0	44,182,065		370.1	75	
106,153	0	0	7,834,921		371	76	
0	0	0	0		372	77	
1,405,243	0	0	104,073,257		373	78	
0	0	0	129,033		374	79	
40,959,569	0	206,239	6,135,002,143			80	
						81	
0	0	0	5,081,208		389.1	82	
0	0	0	281,589		389.2	83	
327,418	0	(85,272)	82,740,380		390	84	
43,253	0	(110,396)	4,008,152		391	85	
5,990,431	0	357,989	25,878,095		391.1	86	
1,811,868	0	(129,778)	22,252,723		392	87	
0	0	0	194,462		393	88	
335,089	0	124,250	5,082,358		394	89	
652,603	0	0	2,325,348		395	90	
28,203	0	0	3,341,636		396	91	
1,140,970	0	413,908	16,012,255		397	92	
38,884	0	(461)	741,838		398	93	
10,368,719	0	570,240	167,940,044			94	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
91	399 Other Tangible Property			
92	TOTAL General Plant	145,923,037	31,815,486	
93	TOTAL (Accounts 101 and 106)	10,053,740,326	739,665,446	
94				
95	102 Electric Plant Purchased	0	0	
96	(Less) 102 Electric Plant Sold	0	0	
97	103 Experimental Plant Unclassified	0	0	
98	TOTAL Electric Plant in Service (Total of lines 93 thru 97)	10,053,740,326	739,665,446	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
				399		91	
10,368,719	0	570,240	167,940,044			92	
91,910,845	0	7,333,959	10,708,828,886			93	
						94	
0	0	0	0	102		95	
0		0	0			96	
				103		97	
91,910,845	0	7,333,959	10,708,828,886			98	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	Not applicable.				
2					
3					
4					
5					
6					
7					
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12					
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39					
40					
41					
42					
43					
44	TOTAL				0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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				
3				
4	Pompeii Substation	6/30/1979	12/31/2019	643,129
5	Capital Avenue Substation	5/31/2009	6/30/2015	253,961
6	Karn Weadock Complex	12/31/2011	12/31/2021	1,780,099
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Other Electric Property	various	various	2,515,654
30				0
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTAL			5,192,843

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)							
1. Report the particulars called for concerning acquisition adjustments. 2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below. 3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited. 4. For acquisition adjustments arising during the year				state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, where filed with the Commission. 5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized. 6. Give date Commission authorized use of Account 115.			
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)	
				Contra Acct (d)	Amount (e)		
1	Account 114						
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672	
3	Electric - Ludington SC	712,975				712,975	
4	Electric - Saginaw SC	0	1,079,791			1,079,791	
5							
6	Gas Plant	283,275	874,226			1,157,501	
7							
8							
9	Total	214,466,922	1,954,017			216,420,939	
10							
11							
12	Account 115						
13	Electric Plant - Zeeland Plant	26,851,657	5,338,326 ⁽¹⁾			32,189,983	
14	Electric - Ludington SC	11,140	17,824 ⁽²⁾			28,964	
15	Electric - Saginaw SC		7,880 ⁽³⁾			7,880	
16							
17	Gas Plant	97,797	12,493			110,290	
18							
19	Total	26,960,594	5,376,523			32,337,117	
20							

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

(2) Authorized by Letter Ruling Docket No. AC12-31-000 (5/16/2012)
Debit to account 425 amortization of Electric Plant Acquisition Adjustment

(3) Authorized by Letter Ruling Docket No. AC13-176-000 (2/12/2014)
Debit to account 425 amortization of Electric Plant 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) 04/15/14	Year of Report December 31, 2013
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	8,070,182		4,938,017
2	Fossil Generation Plant - Electric Total	519,174,345		381,371,000
3	Hydro Generation Plant - Electric Total	129,571,069		62,202,000
4	Other Generation Plant - Electric Total	118,504,007		252,889,000
5	Distribution Plant - Electric Total	52,870,021		352,672,528
6	General Plant - Electric Total	26,426,593		21,321,130
7				
8				
9				
10				
11				
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35	TOTAL	854,616,217	0	1,075,393,675

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	111,206,330		
2	Administrative and General	50,284,887		
3				
4				
5				
6				
7				
8				
9				
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38				
39	TOTAL	161,491,217		

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) 04/15/14	Year of Report December 31, 2013
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE	
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of</p>	<p>construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 & 110)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3,789,660,436	3,789,608,168	52,268	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	353,424,773	353,424,773		
4	(403.1) Decommissioning Expense	0	0		
5	(413) Exp. Of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	0	0		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	353,424,773	353,424,773	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	89,619,058	89,619,058		
13	Cost of Removal	50,243,870	50,243,870		
14	Salvage (Credit)	(7,222,880)	(7,222,880)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	132,640,048	132,640,048	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	(31,061)	21,207	(52,268)	
18	Retirement WIP	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	4,010,414,100	4,010,414,100	0	0

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

20	Steam Production	1,186,199,554	1,186,199,554	0	
21	Nuclear Production-Depreciation	0	0		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	49,286,049	49,286,049		
24	Hydraulic Production-Pumped Storage	151,804,104	151,804,104		
25	Other Production	126,134,378	126,134,378		
26	Transmission	0	0		
27	Distribution	2,404,461,769	2,404,461,769	0	
28	General	92,528,246	92,528,246		
29	TOTAL (Enter total of lines 20 thru 28)	4,010,414,100	4,010,414,100	0	0

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

2 Electric Plant in Service Retirements-	
Page 211, line 93, Col (d)	91,910,845
Nondepreciable Property	(2,291,787)
Other Adjustments	0
Book Cost of Plant Retired - Line12, Col (c)	<u>89,619,058</u>

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.		
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,995		216,995
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	129,430		129,430
11	Misc Properties/Oakland Twp	102,202		102,202
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutility Property			
18	MCV Related Line & Sub	1,735,498		1,735,498
19	Wholehouse Surge Suppressor	285,458		285,458
20				
21	Minor Items Previously Devoted to Public Service	3,478,371		3,478,371
22	Minor Item - Other Utility Plant	0	-	0
23				
24	TOTAL	15,363,040	0	15,363,040

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	1,542,450
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	41,632
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	
6	and Closings	0
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	41,632
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(10,732)
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(10,732)
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,573,350

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
INVESTMENTS (Accounts 123, 124, 136)				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p> <p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>				
Line No.	Description of Investment (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (b) Original Cost Book Value		Purchases or Additions During Year (c)
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		5,717,151	0
4	CMS Stock Adjustment (1)		25,889,227	4,376,196
5				
6	Total Account 123 (Excluding 123.1)		31,606,378	4,376,196
7				
8	Account 124			
9	Contracts Receivable		434,492	60,683
10	Detroit Investment Fund		1,101,690	44,113
11	Deferred Bonus (1)		1,326,070	157,024
12	DC SERP (1)		973,742	486,052
13	DSSP (1)		1,208,032	606,811
14	Miscellaneous		28,750	0
15				
16	Total Account 124		5,072,776	1,354,683
17				
18	Account 136			
19	Other Temporary Cash Investments		0	600,016,659
20				
21	Total 136		0	600,016,659
22				
23	(1) Includes the unrealized gain/loss as required			
24	under ASC 320.			
25				
26				
27				
28				
29				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)					
listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229. 3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge. 4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of		authorization, and case or docket number. 5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year. 6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).			
Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f) Original Cost Book Value	Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
904,430	1,091,320	4,812,721	0	4,095,567	1
5,863,508	0	24,401,915	0	0	2
6,767,938	1,091,320	29,214,636	0	4,095,567	3
220,047	0	275,128	3,868	0	4
0	0	1,145,803	0	0	5
279,759	0	1,203,335	0	0	6
0	0	1,459,794	0	0	7
116,658	0	1,698,185	0	0	8
0	0	28,750	0	0	9
616,464	0	5,810,995	3,868	0	10
600,016,659	0	0	147,018	0	11
600,016,659	0	0	147,018	0	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) 04/15/14	Year of Report December 31, 2013	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> . 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the		amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	ES SERVICES COMPANY			
2	Investment in Common Stock	05/31/89		641,000
3	Equity in Undistributed Earnings			(266,287)
4				
5	Subtotal			374,713
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			30,833
10				
11	Subtotal			111,834
12				
13	CONSUMERS FUNDING LLC			
14	Investment in Common Stock	10/11/00		2,342,960
15				
16	Subtotal			2,342,960
17				
18	CONSUMERS CAMPUS HOLDINGS LLC			
19	Investment in Common Stock	04/23/01		147,670
20	Equity in Undistributed Earnings			(42,476)
21				
22	Subtotal			105,194
23				
24	CONSUMERS RECEIVABLE FUNDING II	04/24/03		
25	Investment in Common Stock			787,093,938
26				
27	Subtotal			787,093,938
28				
29	Note: Consumers Energy pledged \$64,133,108 more to Consumers Receivable Funding II in December 2013, compared to 2012.			
30				
31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1 \$854,439,677			790,028,639

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report in column (f) interest and dividend revenues from investments, including such revenues from		securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f). 8. Report on Line 36, column (a) the total cost of Account 123.1.		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		641,000		1
		(265,334)		2
953				3
				4
953		375,666		5
				6
				7
		81,001		8
(5)		30,828		9
				10
(5)		111,829		11
				12
				13
		2,342,960		14
				15
		2,342,960		16
				17
				18
		147,670		19
		(42,476)		20
				21
		105,194		22
				23
				24
		851,227,046		25
				26
		851,227,046		27
				28
				29
				30
				31
				32
				33
				34
				35
948		854,162,695		36

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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)	16,642,542	14,314,088
2	Customer Accounts Receivable (Account 142)	38,654,940	26,331,550
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	47,604,125	61,099,229
4	TOTAL	102,901,607	101,744,867
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	30,409,084	30,984,920
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	72,492,523	70,759,947
7			
8			
9			
10			
11			
12			
13			
14			

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

- Report below the information called for concerning this accumulated provision.
- Explain any important adjustments of subaccounts.
- 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	28,254,157	12,390		2,142,537	30,409,084
2						
3	Provision for uncollectibles	2,667,351	392		(2,142,537)	525,206
4	Provision for People Care	1,500,000				1,500,000
5	People Care- Credit to customer	(1,449,370)				(1,449,370)
6						
7	Balance end of year	30,972,138	12,782		-	30,984,920
8	Note: \$61,750,373 of Residential, Commercial and Industrial uncollectible accounts were charged to expense (Account 904) and credited to accounts receivable during the year.					
9						
10						
11						
12						

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)						
1. Report particulars of notes and accounts receivable from associated companies* at end of year. 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts. 3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.				4. If any note was received in satisfaction of an open account, state the period covered by such open account. 5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year. 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.		
<p>* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.</p> <p>"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.</p>						
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	802	12,261	12,113	950	-
9	CMS Electric & Gas LLC	24	2,600	2,612	12	5
10	CMS Energy Corporation	424,399	5,104,630	2,941,634	2,587,395	5,022
11	CMS Energy Resource Management Company	44,534	517,305	516,342	45,497	987
12	CMS Engineering Company	1,409	0	1,409	0	2
13	CMS Enterprises Company	314,549	3,870,466	3,786,037	398,978	4,959
14	CMS Gas Transmission Company	7,281	72,788	73,640	6,429	139
15	CMS Generation Filer City Operating LLC	34,265	410,322	411,440	33,147	771
16	CMS Generation Michigan Power LLC	1,952	43,773	45,138	587	-
17	CMS Generation Operating Company II, Inc.	31,097	380,385	364,171	47,311	683
18	CMS Generation Operating LLC	68,311	784,918	788,298	64,931	1,482
19	CMS International Ventures LLC	3,295	19,480	20,740	2,035	40
20	CMS Land Company	54,055	346,471	374,221	26,305	731
21	Consumers Funding LLC	125,460	-	22,983	102,477	-
22	Consumers Receivables Funding II LLC	241,265	6,997,423,437	6,989,692,597	7,972,105	-
23	Craven County Wood Energy	0	12,154	12,154	0	-
24	Dearborn Generation Operating LLC	58,016	653,206	661,122	50,100	1,238
25	Dearborn Industrial Generation LLC	0	24,000	24,000	0	0
26	EnerBank USA	99,295	1,696,621	1,530,665	265,251	-
27	ES Services Company	14,662	13,372	25,018	3,016	26
28	Genesee Power Station LP	2,222	38,787	24,929	16,080	-
29	Grayling Generating Station LP	0	14,964	14,354	610	-
32	HYDRA-CO Enterprises, Inc.	26,059	230,401	224,012	32,448	432
33	New Bern Energy Recovery, Inc.	812	3,290	4,042	60	8
34	T.E.S Filer City Station LP	77,496	47,450	28,117	96,829	-
35						
36						
37						
38	TOTAL ACCOUNT 146	1,631,260	7,011,723,081	7,001,601,788	11,752,553	16,525
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) 04/15/14	Year of Report December 31, 2013
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)	166,928,884	113,448,369		
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)	39,632,071	66,959,576		
6	Assigned to - Operations & Maintenance				
7	Production Plant (Estimated)	32,171,480	22,839,683		
8	Transmission Plant (Estimated)	10,995,598	4,550,913		
9	Distribution Plant (Estimated)	9,496,567	8,737,017		
10	Assigned to - Other				
11	TOTAL Account 154 <i>(Enter total of line 5 thru 10)</i>	92,295,716	103,087,189		
12	Merchandise (Account 155)				
13	Other Material & Supplies (Account 156)				
14	Nuclear Materials Held for Sale (Account 157) <i>(not applicable to Gas utilities)</i>				
15	Stores Expense Undistributed (Account 163)				
16					
17					
18					
19					
20	TOTAL Materials & Supplies (Per Balance Sheet)	259,224,600	216,535,558		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)				
1. Report below the information called for concerning production fuel and oil stock. 2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from		affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.		
Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	166,928,884	2,340,952	154,216,551
2	Received during year	485,254,157	8,724,071	428,854,087
3	TOTAL	652,183,041	11,065,023	583,070,638
4	Used during year (specify department)			
5	Electric Dept Gen Plants	528,328,458	9,357,806	471,510,693
6	Inventory Adjustments	0	(74,602)	0
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	10,406,214	210,518	10,406,214
16	TOTAL DISPOSED OF	538,734,672	9,493,722	481,916,907
17	BALANCE END OF YEAR	113,448,369	1,571,301	101,153,731

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)						
Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
46,124	254,383	271,767	12,457,950	0	0	1
11,750,785	49,967,693	48,618	6,432,377	0	0	2
11,796,909	50,222,076	320,385	18,890,327	0	0	3
						4
11,613,045	49,331,406	72,488	7,486,359	0	0	5
(13,299)		(2,557)		0	0	6
						7
						8
						9
						10
						11
						12
						13
						14
				0	0	15
11,599,746	49,331,406	69,931	7,486,359	0	0	16
197,163	890,670	250,454	11,403,968	0	0	17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
ALLOWANCES					
1. Report below the details called for concerning allowances. 2. Report all acquisitions of allowances at cost. 3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts. 4. Report the allowances transactions by the period they are first		eligible for use; the current year's allowances in columns (b)-(c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k). 5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.			
Line No.	Allowance Inventory (a)	Current Year		2014	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	5,881,766	14,082,142	95,245	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10		3,284,232	19,535,093	0	
11			0		0
12					
13					
14					
15	Total	3,284,232	19,535,093	0	0
16-18	Relinquished During Year: Charges to Acct. 509	0			
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		2,637,767	13,711,595	0	
24					
25					
26					
27					
28	Total	2,637,767	13,711,595	0	0
29	Balance - End of Year	6,528,231	19,905,640	95,245	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	2,744		2,744	
37	Add: Withheld by EPA	288	0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	3,032		0	
40	Balance - End of Year	0		2,744	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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.

2015		2016		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
95,245	0	95,245	0	2,185,645		8,353,146	14,082,142	1
								2-4
								5
								6-8
								9
0	0	0		0		3,284,232	19,535,093	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,284,232	19,535,093	15
						0		16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				2,637,767	13,711,595	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	2,637,767	13,711,595	28
95,245	0	95,245	0	2,185,645	0	8,999,611	19,905,640	29
								30-32
								33
								34
								35
2,744		2,744		62,961		73,937		36
0		0		0		288		37
						0		38
				0		3,032		39
2,744		2,744		62,961		71,193		40
								41-43
								44
								45
								46

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
228	1	b	Includes: Renewable Energy Credits of 5,624,933 and 98,806 for the PA295 program and Green Generation program, respectively.
228	1	c	Includes: \$11,574,522 and \$2,492,823 for the PA295 and Green Generation programs, respectively.
228	10	b	Includes: Renewable Energy Credits of 2,939,703 and 215,560 for the PA295 program and Green Generation program, respectively.
228	10	c	Includes: \$14,090,276 and \$5,444,816 for the PA295 and Green Generation programs, respectively.
228	23	b	Includes: Renewable Energy Credits of 2,215,120 and 299,673 for the PA295 program and Green Generation program, respectively.
229	23	c	Includes: \$6,145,428 and \$7,565,889 for the PA295 and Green Generation programs, respectively
229	1	d	Includes: SO2 balance of 95,245.
229	1	f	Includes: SO2 balance of 95,245.
229	1	h	Includes: SO2 balance of 95,245.
229	1	j	Includes: SO2 balance of 2,185,645.

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	211,400,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	69,048,715	
3	Fiscal Year Real and Personal Property Taxes - Gas	26,835,744	
4	Fiscal Year Real & Personal Property Taxes - Nonutility	148,812	
5	GCC Underrecovery Principal & Interest	4,319,238	
6	Accrued Value Services	213,600	
7	Gas Interstate Imbalance	512,350	
8			
9			
10			
11			
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14			
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16			
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19			
20			
21			
22			
23			
24			
25	TOTAL	312,478,459	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
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9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
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43							
44							
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46							
47							
48							
49	TOTAL	0	0		0	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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			
3			
4			
5			
6			
7			
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9			
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12			
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26			
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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) 04/15/14	Year of Report December 31, 2013	
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)				
Debits (c)	CREDITS		Balance End of Year (f)	Line No.
	Amount Charged (d)	Amount (e)		
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
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				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
0		0	0	TOTAL

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
OTHER REGULATORY ASSETS					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items (amounts less than \$50,000) may be grouped by classes.</p> <p>4. Give the number and name of the account(s) where each amount if recorded.</p>					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	9,693,750	253/925	13,979,275	148,077,166
2	SFAS 109 Regulatory Asset (2)	32,901,497	various	44,076,692	319,251,994
3	Securitized Regulatory Asset (3)	679,301	407	63,466,000	129,178,572
4	FAS 143-ARO Asset (4)	9,791,917	108/254	4,202,764	128,708,539
5	Gas Storage Field Inventory Loss (5)	10,345,936	823	2,180,549	23,457,726
6	SFAS 158 Retirement Benefits (6)	-	228.3/926	1,065,438,339	634,350,284
7	Pension Equalization, including Interest (7)	17,825	various	277,351	-
8	10d(4) Regulatory Asset (8)	171,297	407/421	555,128	-
9	Uncollectible Accounts Tracker (9)	-	456	637	-
10	Energy Optimization (10)	17,711,864	various	14,743,781	35,021,795
11	Electric Restructuring Implementation Program (11)	18,289	407/421	361,003	17,218
12	Decoupling Regulatory Asset - Gas (12)	-	142	15,558,420	17,375,462
13	Gas Interim Rate Refund (13)	123,377	229	7,459	1,100,920
14	Security Credit - Electric	2,071	449	4,439	-
15	Clean Coal Plant (14)	-	407	4,816,666	6,917,269
16	Major Maintenance Deferred (15)	4,344,456	-	-	9,834,948
17	DOE Settlement Over Recovery - Electric (16)	644,919	254	93	644,826
18	Stranded Costs - Over Recovery	5,009	142	-	5,009
19					
20					
21	(1) U-10755 (10 years, ending 2019)				
22	(2) U-9097 & U-10083				
23	(3) U-12505 (14 years, ending 2015)				
24	(4) U-16191				
25	(5) U-14547				
26	(6) U-14347 & U-14547				
27	(7) U-14547 & U-16759				
28	(8) U-14148				
29	(9) U-15645				
30	(10) U-15805 & U-15889				
31	(11) U-16012 & U-16759				
32	(12) U-15986				
33	(13) U-15986 & U-16441				
34	(14) U-16794 (3 Years, Ending 2014)				
35	(15) U-16794				
36	(16) U-16861				
37	(15) U-16794				
38	(16) U-16861				
39					
40					
41					
42					
43					
44	TOTAL	86,451,508		1,229,668,596	1,453,941,728

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
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	694,825	398,670	143	797,265	296,230	
2	CRF II Management Fees	247,451	128,931	930	126,473	249,909	
3	Fuel Oil - Campbell 3	103,203	12,947,813	various	12,904,694	146,322	
4	Leased Vehicles in Process	-	238,221	-	-	238,221	
5	Leased Assets in Process	4,100,000	-	101	4,100,000	-	
6	Insurance Claim	-	20,190,000	-	-	20,190,000	
7							
8							
9							
10							
11							
12	Minor items (items, 1%)	118	-	-	-	118	
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	5,145,597	33,903,635		17,928,432	21,120,800	

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) 04/15/14	Year of Report December 31, 2013
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	327,411,789	368,734,001	48,392,851
3	Net Regulatory Assets/Liabilities	91,974,756	16,984,621	11,178,335
4	Reserves and Accruals	38,946,115	9,207,848	8,367,443
5	Regulatory Tax Assets/Liabilities - ASC 740	266,340,292	159,714,475	103,130,118
6	Tax Loss and Credit Carryforwards	33,472,370	12,568,548	2,376,371
7	Other	17,564,206	21,350,576	21,167,861
8	TOTAL Electric (Enter total of lines 2 thru 7)	775,709,528	588,560,069	194,612,979
9	Gas			
10	Employee Benefits	204,055,567	192,193,740	25,174,421
11	Net Regulatory Assets/Liabilities	121,619,717	10,345,803	7,250,411
12	Reserves and Accruals	18,205,384	10,468,390	13,750,312
13	Regulatory Tax Assets/Liabilities - ASC 740	294,879,577	177,299,971	50,368,429
14	Tax Loss and Credit Carryforwards	31,713,942	3,919,610	274,076
15	Other	14,037,250	13,444,597	13,222,717
16	TOTAL Gas (Enter total of lines 10 thru 15)	684,511,437	407,672,111	110,040,366
17				
18	Other (Nonutility)	19,752,253	0	0
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	1,479,973,218	996,232,180	304,653,345
22	Classification of Total:			
23	Federal Income Tax	1,476,149,890	996,168,960	288,293,533
24	State Income Tax	3,823,328	63,220	16,359,812
25	Local Income Tax	0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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
			0	190	20,730,811	27,801,450	2
		283	61,606,672		0	24,561,798	3
		283	1,325,697		0	36,780,013	4
		254	126,640,757	254	54,806,451	137,921,629	5
			0		0	23,280,193	6
		219&283	8,401,271	219	421,558	9,401,778	7
0	0		197,974,397		75,958,820	259,746,861	8
							9
		190	20,758,710		0	16,277,538	10
			0		0	118,524,325	11
		283	5,993,133		0	15,494,173	12
		254	123,233,828	254	69,753,522	114,467,729	13
			0		0	28,068,408	14
		219&283	3,893,343	219	211,600	10,133,627	15
0	0		153,879,014		69,965,122	302,965,800	16
							17
7,052,379	28,780,297	219&283	7,194,353	219	12,498,092	46,783,910	18
							19
7,052,379	28,780,297		359,047,764		158,422,034	609,496,571	20
							22
6,241,256	25,160,908		325,000,016		105,755,892	567,949,991	23
811,123	3,619,389		34,047,748		52,666,142	41,546,580	24
0	0		0		0	0	25

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)			
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in		column (a). 3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)	
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)				
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.7 (e)	Additional Losses (f)		
N/A	N/A	N/A	N/A	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
0	0	0	0	TOTAL

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	<u>Installment Sales Contracts</u>			
2	Refunded by Pollution Control Revenue Refunding Bond due 2018			
3	Charter Township of Hampton - Due 2000	6-1-88	15,800,000	(620,649)
4	Port Sheldon Township - Due 2000	6-1-88	8,400,000	(357,767)
5	Econ Dev Corp - Port Sheldon Township - Due 1991	6-1-88	43,500,000	(761,363)
6	Cost of Issuing Pollution Control Revenue Refunding Bond due 2018			(846,579)
7	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(605,474)
8	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(335,576)
9	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(281,131)
10			67,700,000	(3,808,539)
11	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
12	Cost of Issuing Pollution Control Revenue Refunding Bond due 2010		35,000,000	(2,364,093)
13	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(217,784)
14	Cost of Reissuing Pollution Control Revenue Refunding Bond due 2018			(171,585)
15			35,000,000	(2,753,462)
16				
17	<u>First Mortgage Bonds</u>			
18	Refunded by 5.00% FMB due 2015			
19	7-3/8% FMB due 2023	12-8-04	207,700,000	(18,694,148)
20	Refunded by 6-7/8% due 3/1/18			
21	7.5% FMB due 2001	9-18-98	57,164,000	(554,491)
22	Refunded by 6-7/8% due 3/1/18			
23	7.5% FMB due 2002	9-18-98	62,174,000	(686,401)
24	Refunded by 4% due 2010, 4.8% due 2009 and 6% due 2014			
25	Long-term bank loan due July 2004	8-29-03	300,000,000	(2,241,188)
26	Refunded by 4.4% due 2009, 5.0% due 2012 and 5.5% due 2016			
27	Long-term bank loan due March 2009	8-12-04	140,000,000	(4,577,688)
28	6.5% Senior note due 2018	8-12-04	141,000,000	(9,604,074)
29	6.0% Senior note due 2005	8-12-04	300,000,000	(4,802,375)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)				
4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1,		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
108,481		20,340	88,141	3
62,591		11,736	50,855	4
133,172		24,970	108,202	5
149,059		27,949	121,110	6
412,750		77,391	335,359	7
120,999		22,687	98,312	8
189,235		35,481	153,754	9
1,176,287	0	220,554	955,733	10
				11
2,094,950		93,804	2,001,146	12
97,330		4,358	92,972	13
128,291		5,744	122,547	14
2,320,571	0	103,906	2,216,665	15
				16
				17
				18
4,103,593		4,103,593	0	19
				20
107,587		20,493	87,094	21
				22
132,563		25,250	107,313	23
				24
124,510		124,510	0	25
				26
611,935		166,892	445,043	27
1,283,852		350,141	933,711	28
641,972		175,083	466,889	29

10,502,870	0	5,290,422	5,212,448
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)					
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.			2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)	
1	Refunded by 5.65% due 2020 and 5.65% due 2035				
2	6.25% Senior notes due 2006	3-24-05	332,500,000	(10,690,959)	
3	Refunded by 5.15% due 2017				
4	Long-term bank term loan	1-25-05	60,000,000	(33,952)	
5	Long-term debt - related parties (TOPrS I)	2-25-05	73,000,000	(1,236,385)	
6	Long-term debt - related parties (TOPrS II)	2-25-05	124,000,000	(3,056,790)	
7	Refunded by 5.80% due 2035				
8	Long-term debt - related parties (TOPrS III)	1-24-05	180,000,000	(18,938)	
9	Long-term debt - related parties (TOPrS IV)	2-6-06	128,866,000	(6,114,338)	
10	Refunded by 3.77% due 2020				
11	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)	
12	Refunded by 4.97% due 2040				
13	6.5% Senior IQ notes due 2028	10-15-10	50,000,000	(6,217,379)	
14	Refunded by 2.85% due 2022				
15	5.38% due 2013	5-1-12	375,000,000	(18,021,342)	
16	Refunded by 3.19% due 2022, 3.39% due 2027 and 4.31% due 2042				
17	Term Loan Facility due 2013	12-17-12	350,000,000	(10,705)	
18	Refunded by 3.95% due 2043				
19	6.0% due 2014	5-13-13	200,000,000	(7,293,298)	
20	5.0 % due 2015	5-13-13	225,000,000	(20,968,690)	
21	Letter of Credit Facilities				
22	Replacement secured revolving credit facility set to expire in 2018				
23	Secured revolving credit facility set to expire in 2018	12-20-13	0	(2,923,128)	
24	Replacement secured revolving credit facility set to expire in 2017				
25	Secured revolving credit facility set to expire in 2017	12-21-12	0	(2,035,027)	
26	Replacement secured revolving credit facility set to expire in 2017				
27	Secured revolving credit facility set to expire in 2017	4-18-12	0	(220,812)	
28					
29	Total				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)				
4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1,		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
5,196,811		708,656	4,488,155	2
				3
11,778		2,827	8,951	4
428,928		102,943	325,985	5
1,062,202		254,928	807,274	6
				7
14,316		638	13,678	8
4,688,810		206,093	4,482,717	9
				10
8,374,000		1,069,021	7,304,979	11
				12
5,752,606		206,681	5,545,925	13
				14
16,970,097		1,802,134	15,167,963	15
				16
10,666		470	10,196	17
				18
0	7,213,256	61,772	7,151,484	19
0	17,625,023	(2,935,944)	20,560,967	20
				21
				22
0	1,140,019	(1,735,188)	2,875,207	23
				24
2,001,666		2,001,666	0	25
				26
188,233		188,233	0	27
				28
55,202,983	25,978,298	7,225,352	73,955,929	29

Name of Respondent		This Report Is:		Date of Report	Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 04/15/14	December 31, 2013
FOOTNOTE DATA					
Page Number (a)	Number (b)	Column Number (c)	Comments (d)		
237B	19	g	Amortization Unamortized Reacquired Debt Costs transferred to \$425m - 3.95% FMB Due 2043: <div></div>		
				\$	759,924
					<div></div>
					3,343,669
				\$	4,103,593
237B	25	g	Amortization Unamortized Reacquired Debt Costs transferred to \$425m - 3.95% FMB Due 2043: <div></div>		
				\$	44,468
					<div></div>
					80,042
				\$	124,510
237B.1	19	f	From \$200m - 6.0% FMB Due 2014: Unamortized Debt Costs Unamortized Debt Discount Early Termination Fee <div></div>		
				\$	112,874
					22,714
					7,077,668
				\$	7,213,256
237B.1	20	f	From \$225m - 5.0% FMB Due 2015: Unamortized Debt Costs Unamortized Debt Discount Miscellaneous fees Early Termination Fee <div></div>		
				\$	317,242
					67,209
					1,450
					17,239,122
				\$	17,625,023
237B.1	23	f	From Secured Revolving Credit Facilities set to expire in 2017: Unamortized Debt Costs <div></div>		
				\$	1,140,019
237B.1	19	g	Amortization Unamortized Reacquired Debt Costs transferred from \$200m - 6.0% FMB Due 2014 <div></div>		
					(80,042)
				\$	61,772
237B.1	20	g	Amortization Unamortized Reacquired Debt Costs transferred from \$225m - 5.0% FMB Due 2015 <div></div>		
				\$	407,724
					(3,343,669)
				\$	(2,935,945)
237B.1	23	g	Amortization Unamortized Reacquired Debt Costs transferred from \$500m Secured Revolving Credit Facility set to expire in 2017 <div></div>		
					47,921
					(1,634,694)
					<div></div>
					(148,414)
				\$	(1,735,187)
237B.1	25	g	Amortization Unamortized Reacquired Debt Costs to \$650m Secured Revolving Credit Facility set to expire in 2018 <div></div>		
				\$	366,972
					<div></div>
					1,634,694
				\$	2,001,666
237B.1	27	g	Amortization Unamortized Reacquired Debt Costs to \$650m Secured Revolving Credit Facility set to expire in 2018 <div></div>		
				\$	39,819
					<div></div>
					148,414
				\$	188,233

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
CAPITAL STOCK (Accounts 201 and 204)					
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (I.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>					
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	
1	Account 201 - Common Stock *	125,000,000	10.00		
2	Total Common Stock	125,000,000			
3					
4	Account 204 - Preferred Stock	7,500,000			
5	Preferred Stock - \$4.50 Cum **		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) 04/15/14	Year of Report December 31, 2013			
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.		5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.				
OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)	IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
84,108,789	841,087,890					1
84,108,789	841,087,890					2
						3
						4
373,148	37,314,800					5
						6
						7
373,148	37,314,800					8
						9
						10
						11
						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) 04/15/14	Year of Report December 31, 2013
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p> <p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>			
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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26			
27			
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40	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation</p>		<p>of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 208		
2	Donations Received from Stockholders:		
3	Cash Infusions-CMS Energy-Prior to 2007	1,448,198,250	
4	CMS Engineering Stock-Prior to 2007	81,351	
5	Cash Infusion-CMS Energy-May 2007	400,000,000	
6	Cash Infusion-CMS Energy-June 2007	250,000,000	
7	Cash Infusion-CMS Energy-June 2009	100,000,000	
8	Cash Infusion-CMS Energy-February 2010	200,000,000	
9	Cash Infusion-CMS Energy-May 2010	50,000,000	
10	Cash Infusion-CMS Energy-January 2011	125,000,000	
11	Cash Infusion-CMS Energy-March 2012	150,000,000	
12	Cash Infusion-CMS Energy-March 2013	150,000,000	
13	Subtotal - 208	2,873,279,601	
14			
15	Account 209 - None		
16			
17	Account 210		
18	Gain on Reacquired Capital Stock-Prior to 2007	20,440,268	
19			
20	Account 211		
21	Paid-in-Capital - Prior to 2007	293,744	
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	TOTAL	2,894,013,613	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
DISCOUNT ON CAPITAL STOCK (Account 213)			
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock		attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.	
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	TOTAL	0	

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

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR			
<p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend</p>		<p>rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>	
DEBIT (CREDIT)			
Series	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
<u>First Mortgage Bonds issued in 2013</u>			
3.375% FMB due 8-15-23	325,000,000	2,483,839	(325,000,000)
3.950% FMB due 5-15-43	425,000,000	4,394,180	(425,000,000)
<u>First Mortgage Bonds paid down in 2013</u>			
6.00% FMB due 2-15-14	(200,000,000)	(112,874)	200,000,000
5.00% FMB due 3-15-15	(225,000,000)	(317,242)	225,000,000
TOTAL	325,000,000	6,447,903	(325,000,000)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR (Continued)					
<p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>					
DEBIT (CREDIT)					
Account 224/242 Other Long-Term Debt	Account 225 Unamortized Premium	Account 226 Unamortized Discount	Account 237 Interest Accrued	Account 189 Unamortized Loss on Reacquired Debt	Account 182 Regulatory Asset
		165,750 667,250	(4,326,563) (2,145,069)	- 28,261,988	
		(22,714) (67,208)		(3,343,669) (80,042)	
-	-	743,078	(6,471,632)	24,838,277	-

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221		
2	6.0% Series I, Due 2014	200,000,000	1,536,904
3			318,000 D
4			1,120,594
5	2.60%, Due 2015	50,000,000	269,584
6			
7	5.50% Series M, Due 2016	350,000,000	2,602,217
8			1,669,500 D
9			8,305,560
10	5.00%, Due 2015	225,000,000	1,580,164
11			375,750 D
12			18,694,148
13	5.15%, Due 2017	250,000,000	1,974,816
14			1,100,000 D
15			4,332,127
16	3.21%, Due 2017	100,000,000	534,018
17			
18	5.65%, Due 2018	250,000,000	1,965,033
19			957,500 D
20	6.125%, Due 2019	350,000,000	2,566,401
21			245,000 D
22	6.7%, Due 2019	500,000,000	3,546,407
23			240,000 D
24	5.65%, Due 2020	300,000,000	2,666,410
25			1,188,000 D
26			10,690,959
27	3.77%, Due 2020	100,000,000	534,018
28			10,777,951
29	5.30% Due 2022	250,000,000	964,543
30			
31	2.85% Due 2022, Docket No. ES10-34-001, 6/15/11	375,000,000	2,980,806
32			33,750 D
33	TOTAL		

Name of Respondent	This Report Is:	Date of Report	Year of Report
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	(2) <input type="checkbox"/> A Resubmission	04/15/14	

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
08/26/2003	02/15/2014	08/26/2003	02/15/2014		5,900,000	2
						3
						4
10/15/2010	10/15/2015	10/15/2010	10/15/2015	50,000,000	1,300,000	5
						6
08/17/2004	08/15/2016	08/17/2004	08/15/2016	350,000,000	19,250,000	7
						8
						9
12/13/2004	03/15/2015	12/13/2004	03/15/2015		5,531,250	10
						11
						12
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	13
						14
						15
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	3,210,000	16
						17
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	18
						19
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	20
						21
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	22
						23
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	24
						25
						26
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	27
						28
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	29
						30
05/01/2012	05/15/2022	05/01/2012	05/15/2022	375,000,000	10,687,500	31
						32
						33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1			18,021,342
2	3.19% Due 2024	51,500,000	272,297
3			1,575
4	3.39% Due 2027	35,500,000	189,307
5			1,086
6	5.80%, Due 2035	175,000,000	1,767,675
7			337,750 D
8			6,133,176
9	6.17%, Due 2040	50,000,000	484,846
10			
11	4.97%, Due 2040	50,000,000	269,584
12			6,217,379
13	4.31%, Due 2042	263,000,000	1,369,310
14			8,044
15	3.375%, Due 2023, Docket No. ES12-35-000, 6/7/12	325,000,000	2,483,839
16			165,750 D
17	3.95%, Due 2043, Docket No. ES12-35-000, 6/7/12	425,000,000	4,394,180
18			667,250 D
19			28,261,988
20	Subtotal Account 221 - First Mortgage Bonds	4,675,000,000	154,816,538
21			
22	ACCOUNT 222		
23	None		
24			
25	ACCOUNT 223		
26	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
27			8,335
28	Subtotal Account 223 - Advances from Associated Companies	115,592,000	38,864
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) 04/15/14	Year of Report December 31, 2013			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt-Discount and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt-Credit</i>.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i>, and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	2
						3
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	4
						5
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	6
						7
						8
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	9
						10
10/15/2010	10/15/2040	10/15/2010	10/15/2040	50,000,000	2,485,000	11
						12
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	13
						14
08/15/2013	08/15/2023	08/15/2013	08/15/2023	325,000,000	4,326,563	15
						16
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	10,445,555	17
						18
						19
				4,250,000,000	206,459,968	20
						21
						22
						23
						24
						25
11/08/2001	07/20/2015	11/08/2001	07/20/2015	37,113,816	6,306,513	26
						27
				37,113,816	6,306,513	28
						29
						30
						31
						32
						33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	Account 224		
2	Other Long-Term Debt		
3	Variable Rate Limited Obligation Refunding Revenue Bonds:		
4			
5			
6	Michigan Strategic Fund Series 2005, Docket No. ES12-35-000, 6/7/12	35,000,000	2,363,865
7			155,268
8	Michigan Strategic Fund 2008, Docket No. ES12-35-000, 6/7/12	67,700,000	1,268,184
9			240,171
10			
11	Senior Notes:		
12	6-7/8%, Due 2018	225,000,000	2,097,242
13			3,307,500 D
14			(3,377,696)
15	JP Morgan Chase and Other Revolving Credit Agreements		
16			
17	Subtotal Account 224 - Other Long-Term Debt	327,700,000	6,054,534
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	Total	5,118,292,000	160,909,936

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013			
LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)						
<p>10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt-Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
08/13/2012	04/01/2035	08/13/2012	04/01/2035	35,000,000	73,887	6
						7
08/03/2012	04/15/2018	08/03/2012	04/15/2018	67,700,000	136,869	8
						9
						10
						11
03/01/1998	03/01/2018	03/01/1998	03/01/2018	180,000,000	12,375,000	12
						13
						14
					1,618,490	15
						16
				282,700,000	14,204,246	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				4,569,813,816	226,970,727	33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013								
FOOTNOTE DATA												
Page Number (a)	Number (b)	Column Number (c)	Comments (d)									
256	4, 9, 12	c	Remaining unamortized debt discount and expense on reacquired debt									
256	15, 26, 28	c	Remaining unamortized debt discount and expense on reacquired debt									
256.1	1, 3, 5, 8	c	Remaining unamortized debt discount and expense on reacquired debt									
256.1	12, 14, 19	c	Remaining unamortized debt discount and expense on reacquired debt									
256.2	6, 8	c	Remaining unamortized debt expense on reacquired debt									
256.2	14	c	Gain on Hedge Agreement									
<p>RESPONSE TO INSTRUCTION 12</p> <p>NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$ 78,389,028</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> </tr> <tr> <td> Note payable-Consumers Funding-LLC #6</td> <td style="text-align: right;">(41,275,212)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;"><u>\$ 37,113,816</u></td> </tr> </table> <p>RESPONSE TO INSTRUCTION 9</p> <p>When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 15</p> <p>Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies</p> <p>RESPONSE TO INSTRUCTION 16</p> <p>The FERC has authorized us to have outstanding at any one time, up to \$500 million of secured and unsecured short-term securities for general corporate purposes. The remaining availability was \$200 million at December 31, 2013.</p> <p>The FERC has also authorized us to issue and sell up to \$1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability is \$800 million at December 31, 2013.</p> <p>The authorizations are for the period ending June 30, 2014. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.</p>					Balance, Beginning of Year	\$ 78,389,028	Retirements During the Year:		Note payable-Consumers Funding-LLC #6	(41,275,212)	Balance, End of Year	<u>\$ 37,113,816</u>
Balance, Beginning of Year	\$ 78,389,028											
Retirements During the Year:												
Note payable-Consumers Funding-LLC #6	(41,275,212)											
Balance, End of Year	<u>\$ 37,113,816</u>											

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013			
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 deman notes should be designated as such in column (d) 5. Minor amounts may be grouped by classes, showing the number of such amounts.						
Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL	0	0		0	0

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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)							
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.							
*See definition on page 226B							
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	ACCOUNT 233						
2	Notes Payable to Associated Companies						
3	Consumers Funding LLC	42,000,000	41,275,212	41,275,212	42,000,000	6,315,323	
4	Consumers Receivable Funding II, LLC	110,000,000	450,000,000	510,000,000	170,000,000	-	
5							
6	TOTAL ACCOUNT 233	152,000,000	491,275,212	551,275,212	212,000,000	6,315,323	
7							
8	ACCOUNT 234						
9	Accounts Payable to Associated Companies						
10	CMS Energy Corporation	2,679,284	300,870	-	2,378,414		
11	CMS Enterprises Company	3,142	3,142	-	-		
12	Consumers Funding LLC	-	48,075,291	48,075,291	-		
13	Consumers Campus Holdings LLC	105,195	-	-	105,195		
14	Consumers Receivable Funding II, LLC	130,106	33,663	-	96,443		
15	Genesee Power Station LP	4,670,169	19,297,792	19,613,701	4,986,078		
16	Grayling Generating Station LP	(76,377)	20,676,136	20,893,670	141,157		
17	T.E.S. Filer City Station LP	4,317,133	47,264,980	47,876,684	4,928,837		
18					-		
19					-		
20							
21	TOTAL ACCOUNT 234	11,828,652	135,651,874	136,459,346	12,636,124		
22							
23							
24	Line 3 - Purpose: Securitization Bond Issuance						
25	Date of issue: 11-08-01						
26	Maturity: 10/20/15, Interest Rates: 5.76%						
27	Line 4 - Sale of Receivables Note						
28	Amended 11/20/2013,						
29	Maturity: 11/20/15, Interest Rates: Variable						
30							
31	Column D may reflect activity in the accounts						
32	which includes estimates						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
	TOTAL	163,828,652	626,927,086	687,734,558	224,636,124	6,315,323	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>				
Line No.		TOTAL AMOUNT		
1	Utility net operating income (page 114 line 26)			
2	Allocations: Allowance for funds used during construction			
3	Interest expense			
4	Other (specify)			
5	Net income for the year (page 117 line 78)	534,207,844		
6	Allocation of Net income for the year			
7	Add: Federal income tax expenses	280,033,324		
8				
9	Total pre-tax income	814,241,168		
10				
11	Add: Taxable income not reported on books:	104,089,981		
12				
13				
14				
15	Add: Deductions recorded on books not deducted from return	2,023,949,299		
16				
17				
18				
19	Subtract: Income recorded on books not included in return:	60,512,934		
20				
21				
22				
23	Subtract: Deductions on return not charged against book income:	2,457,946,553		
24				
25				
26	Federal taxable income for the year	423,820,961		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)			
<p>3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2</p> <p>4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.</p>			
Utility	Other	Line No.	
774,771,347		1	
3,038,287		2	
(239,754,788)		3	
0		4	
		5	
538,054,846	(3,847,002)	6	
281,477,145	(1,443,821)	7	
		8	
819,531,991	(5,290,823)	9	
		10	
106,799,550	(2,709,569)	11	
		12	
		13	
		14	
1,959,582,636	64,366,663	15	
		16	
		17	
		18	
54,994,334	5,518,600	19	
		20	
		21	
		22	
2,450,782,227	7,164,326	23	
		24	
		25	
380,137,616	43,683,345	26	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2013
		(2) <input type="checkbox"/> A Resubmission	04/15/14	
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
11	Add: Taxable income not reported on books			
	CIAC Liability - Cur		1,836,093	
	CIAC Liability - NC		7,059,448	
	Contributions in Aid of Construction		20,886,713	
	FIN 45 - Contract Guarantees - MTM		205,500	
	FIN 48 Interest		0	
	FIN 48 State		65,835	
	Gain/Loss on Serp Assets - Book		104,319	
	Gas Buy & Sell Agreements- Revenue		1,163,786	
	MTM- SERP Investment - NC		5	
	PA 141 - 10D(4) - Regulatory Asset		383,831	
	PSCR Underrecovery - Principal		31,584,749	
	Reg Asset - Decoupling - NC		17,191,937	
	Reg Asset - Uncollectible Account Tracker		637	
	Reg Liability - Energy Incentive - Cur		919,416	
	Reg Liability Financial Transmission Rights		1,850,721	
	Regulatory Contingency A1 - Interest Expense		1	
	Sec 481A Adj - GAA Election		20,801,102	
	State Income Tax C/Y RTA		35,888	
			104,089,981	
15	Add: Deductions recorded on books not deducted from return			
	Accrued - Vacation		388,052	
	Accrued Bonus - EICP Incentive		481,357	
	Accrued Involuntary Severance		1,344,308	
	Accrued Liability - Gas Incidents Fund		1,001,392	
	Accrued Liability - Gas Incidents Fund		168,243	
	Accrued Payroll Taxes		758,845	
	Accrued SERP		4,667,822	
	Accrued SERP - Current		711,000	
	Accrued Voluntary Severance		1,299,074	
	Aetna/Blues Reserve		3,072,354	
	ARO Transition/Accretion - Liability		12,769,333	
	ARO Transition/Accretion - Property		3,210,003	
	Bad Debt Reserve		575,836	
	Capitalized Benefits - Injuries & Damages		805,697	
	Capitalized OPEB		5,460,918	
	CIAC - Capitalized DFIT		246,287	
	Deferred Compensation - Noncurrent		853,470	
	Deferred State Income Taxes		20,277,445	
	Depreciation - Book (Includes Software)		539,007,184	
	Electric Restructuring Costs		342,714	
	Exec Compensation over \$1M-Sec 162(M)		1,316,257	
	Fly Ash Trust Fund		3,037	
	Gas Inventory Adjustment		70,369,386	
	Injuries & Damages - Current		3,061,298	
	Injuries & Damages - Excess Recovery - Cur		1,500,000	
	Injuries&Damages-Environ Remed-Reg Asset		4,285,524	
	Interest During Construction (IDC)		51,043,726	
	Lobbying and Political Contributions		2,673,924	
	Ludington Settlement		41,705	
	Meals & Entertainment - Nondeductible Portion		719,380	
	OPEB - Payments - Contribution Carryover		48,800,000	
	OPEB - Reg Asset - NonCurrent		591,952,432	
	Penalties		4,680,000	
	Pensions - Equalization - Reg Asset		259,526	
	Pensions - Reg Asset/Liability		473,485,909	
	R&PP Tax-Book Fiscal Yr Method-Curr (Book)		4,417,060	
	Reg Asset - Clean Coal Plant - NC		4,816,667	
	Reg Asset -AFUDC - Excess FERC Calc Rate		9,123	
	Reg Liab - Cash Grant - Cur		2,232,228	
	Reg Liab - OPEB		98,404,353	
	Reg Liab - Residual Balances - Cur		12,957	
	Reg Liability - Security Recovery Factor - Current		2,368	
	Sales & Use Tax Reserve		602,999	
	Securitized Assets - Book Amortization		61,688,737	
	State/Local Income Taxes - Cur		122,846	
	Stock Redemption Costs		4,999	
	Stranded Costs		1,524	
			2,023,949,299	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA			
Utility	Other	Line No. 11	
1,836,093	0		
7,059,448	0		
20,886,713	0		
205,500	0		
0	0		
65,835	0		
105,205	(886)		
1,163,786	0		
0	5		
383,831	0		
31,584,749	0		
17,191,937	0		
(151,315)	151,952		
919,416	0		
1,850,721	0		
2,939,829	(2,939,828)		
20,801,102	0		
(43,300)	79,188		
106,799,550	(2,709,569)		
		15	
388,052	0		
72,597	408,760		
1,344,308	0		
1,001,392	0		
168,243	0		
758,845	0		
(50,467,909)	55,135,731		
(3,759,029)	4,470,029		
1,299,074	0		
3,072,354	0		
12,769,333	0		
3,210,003	0		
532,296	43,540		
805,697	0		
5,460,918	0		
246,287	0		
853,470	0		
23,352,989	(3,075,544)		
538,976,284	30,900		
342,714	0		
1,316,257	0		
3,037	0		
70,369,386	0		
3,061,298	0		
1,500,000	0		
4,285,524	0		
51,043,726	0		
0	2,673,924		
41,705	0		
719,380	0		
48,800,000	0		
591,952,432	0		
0	4,680,000		
259,526	0		
473,485,909	0		
4,417,747	(687)		
4,816,667	0		
9,123	0		
2,232,228	0		
98,404,353	0		
12,957	0		
2,368	0		
602,999	0		
61,688,737	0		
122,846	0		
4,989	10		
1,524	0		
1,959,582,636	64,366,663		

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	December 31, 2013
		(2) <input type="checkbox"/> A Resubmission	04/15/14	
FOOTNOTE DATA				
Line No.		TOTAL AMOUNT		
19	Subtract: Income recorded on books not included in return			
	Campbell 3 Backup Capacity	668,294		
	Def'd Revenue - CATV Pole Attach - Liab	691,909		
	Def'd Revenue - OIL - Current	219,340		
	Equity Earnings in Subs	948		
	Financial Transmission Rights - MTM	1,850,722		
	Gain/Loss on CMS Stock	4,095,568		
	Gain/Loss on Serp Assets - Tax	104,324		
	Gas Title Tracking Fees Settlement	8,500		
	GCR Underrecovery - Interest Income	10,111		
	Intercompany Dividends	1,113,147		
	Interest Income - Tax Exempt - SERP	74,536		
	MCV Land Rent	18,895		
	OPEB - Medicare Subsidy - Tax Exempt	4,578,502		
	Perm Diffs Capitalized - Meals and Entertainment	267,950		
	Reg Asset - Decoupling - Cur	1,633,517		
	Reg Asset - Interim Surcharge - Curr	644,826		
	Reg Liability - Advanced Renewables	16,613,749		
	Reg Liability - DOE Settlement - Current	23,300,000		
	Reg Liability - Energy Optimization	2,777,228		
	Reg Liability - Over Recovery 10(d)4 - Current	20,835		
	Reg Liability - Revenue Reserve Refund - Curr	1,594,000		
	Reserve Capacity - Deferred Revenue	191,100		
	Service Programs (ASP/Housecall/Etc)	34,933		
		60,512,934		
23	Subtract: Deductions on return not charged against book income			
	Accrued Auditing Expense/Outside Services	893,003		
	Accrued Environmental Remed.- Ins. Recovery	41,915		
	Accrued OPEB - NonCurrent	676,306,006		
	Accrued Pensions (Excluding SERP)	455,295,545		
	AFUDC - Debt	3,121,358		
	AFUDC - Equity	6,180,634		
	ARO Transition/Accretion - Reg Asset	5,589,153		
	ARO Transition/Accretion - Reg Liability	9,946,040		
	Bond Premium, Discount, Expense Amort	18,752,946		
	Capitalized Benefits - Pension	6,615,089		
	Capitalized Benefits - Vacation	146,582		
	Charitable Contrib-Stock Book/Tax Basis-Perm. Diff	81,009		
	Charitable Contributions -CE Found Commit-Curr	7,000,007		
	Charitable Contributions -CE Found Commit-NC	27,923		
	Deferred Compensation - Current	15		
	Depreciation-Tax (Includes Software)	961,373,610		
	EISP (Exec Incentive Separation Plan)-Def Comp	10,979		
	Excess Injuries & Damages Insurance Recovery - NC	1,000,000		
	Gain/Loss on Disp of ACRS Property-Tax	85,375,736		
	Gas Storage Fields - Deferred Expense	8,165,386		
	Injuries & Damages	6,268,380		
	Injuries & Damages - Environmental Remediation	2,251,940		
	Injuries & Damages-Environmental Remed-Reg Liability	2,728,419		
	Linepack Adjustment	789,269		
	OPEB - Payments - 401(h) contribution	20,252,450		
	Preferred Dividends - Special Deduction	671,670		
	Prepaid OPEB	52,762,429		
	R&PP Tax-Book Fiscal Yr Method-NC (Book)	9,112,100		
	Reg Asset - Energy Optimization Incentive - CUR	2,884,275		
	Reg Asset - Energy Optimization Incentive - NC	83,808		
	Reg Asset - Major Maintenance - NC	4,344,456		
	Reg Asset - Revenue Reserve Refund	115,918		
	Reg Liab - AFUDC - Excess FERC Calc Rate	309,291		
	Reg Liab - Cash Grant - Cur	4,278,437		
	Reg Liab - Stranded Costs - Cur	527,569		
	Regulatory Contingency A	273,058		
	Section 263A/481 Adjustment - Property	80,752,695		
	Software - Non-capitalized Current Year Expenditures	23,241,122		
	State/Local Income Tax - Prior Periods	188,681		
	Supplemental Pay-Special Retire (ERIP)-Curr	33,000		
	Supplemental Pay-Special Retire (ERIP)-NC	154,650		
		2,457,946,553		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA			
Utility	Other	Line No. 19	
668,294	0		
691,909	0		
0	219,340		
0	948		
1,850,722	0		
0	4,095,568		
118,269	(13,945)		
8,500	0		
0	10,111		
0	1,113,147		
0	74,536		
0	18,895		
4,578,502	0		
267,950	0		
1,633,517	0		
644,826	0		
16,613,749	0		
23,300,000	0		
2,777,228	0		
20,835	0		
1,594,000	0		
191,100	0		
34,933	0		
54,994,334	5,518,600		
893,003	0	23	
41,915	0		
676,306,006	0		
455,295,545	0		
3,121,358	0		
6,180,634	0		
5,589,153	0		
9,946,040	0		
18,716,219	36,727		
6,615,089	0		
146,582	0		
0	81,009		
0	7,000,007		
0	27,923		
15	0		
961,357,493	16,117		
10,979	0		
1,000,000	0		
85,375,736	0		
8,165,386	0		
6,268,380	0		
2,251,940	0		
2,728,419	0		
789,269	0		
20,252,450	0		
670,327	1,343		
52,762,429	0		
9,110,900	1,200		
2,884,275	0		
83,808	0		
4,344,456	0		
115,918	0		
309,291	0		
4,278,437	0		
527,569	0		
273,058	0		
80,752,695	0		
23,241,122	0		
188,681	0		
33,000	0		
154,650	0		
2,450,782,227	7,164,326		

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) 04/15/14	Year of Report December 31, 2013
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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 2013, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$ 139,878
All other members of the group	\$ (139,196)
CMS Energy Consolidated	<u>\$ 682</u>

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)				
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>				
Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)	
1	--FEDERAL--			
2	Income (A)	106,177,738		
3	Unemployment (B)	39,810		
4	FICA (B)	1,435,210		
5	Excise Tax (D)	0		
6				
7	TOTAL FEDERAL	107,652,758	0	
8				
9	--STATE--			
10	Income (A)	11,412,266		
11	Unemployment (B)	219,767		
12	MI Single Business Tax (A)	2,815,694		
13	MPSC Assessment (E)		(3,056,789)	
14	State Sales & Use Tax Absorbed By Co (C)	2,902,000		
15				
16	TOTAL STATE	17,349,727	(3,056,789)	
17				
18	--LOCAL--			
19	Real & Personal Property (D)	262,675,048		
20	Wash DC Business Tax	0		
21	City Income Tax (A)	45,741		
22				
23	TOTAL LOCAL	262,720,789	0	
24				
25				
26				
27				
28	TOTAL (See Footnote)	387,723,274	(3,056,789)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>					
Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
139,868,495	(179,121,709)	0	66,924,524		1
365,375	(337,540)	0	67,645		2
50,080,055	(49,043,271)	0	2,471,994		3
92,257	(92,257)	0	0		4
					5
190,406,182	(228,594,777)	0	69,464,163	0	6
					7
44,935,898	(44,702,346)	0	11,645,818		8
2,723,908	(2,504,992)	0	438,683		9
0	0	0	2,815,694		10
10,551,184	(10,595,039)	0		(3,100,644)	11
955,489	(352,489)	0	3,505,000		12
					13
59,166,479	(58,154,866)	0	18,405,195	(3,100,644)	14
					15
184,346,652	(192,211,382)	24,804,793	279,615,111		16
300	(300)	0	0		17
667,316	(600,464)	0	112,593		18
					19
185,014,268	(192,812,146)	24,804,793	279,727,704	0	20
					21
					22
					23
					24
					25
					26
					27
434,586,929	(479,561,789)	24,804,793	367,597,062	(3,100,644)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

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	87,669,598	33,700,963	0	18,507,204
3	144,957	83,606	0	0
4	19,868,481	11,459,493	0	0
5	0	0	0	0
6				
7	107,683,036	45,244,062	0	18,507,204
8				
9				
10	25,960,516	16,269,524	0	2,705,858
11	1,080,668	623,294	0	0
12	0	0	0	0
13	6,740,165	3,811,019	0	0
14	619,959	335,530	0	0
15				
16	34,401,308	21,039,367	0	2,705,858
17				
18				
19	131,649,754	52,400,565		296,333
20	0	0	0	300
21	530,600	108,473	0	28,243
22				
23	132,180,354	52,509,038	0	324,876
24				
25				
26				
27				
28	274,264,698	118,792,467	0	21,537,938

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)				
<p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.</p> <p>7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax which it was necessary to apportion to more than one utility department or account, state in a more than one utility department or account, state in a footnote the basis of apportioning such tax.</p> <p>10. Fill in all columns for all line items.</p>				
DISTRIBUTION OF TAXES CHARGED				
Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
			(9,270)	1
			136,812	2
			18,752,081	3
			92,257	4
				5
			18,971,880	6
				7
				8
			0	9
			1,019,946	10
			0	11
			0	12
			0	13
			0	14
			1,019,946	15
				16
				17
			0	18
				19
			0	20
				21
			0	22
				23
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				25
				26
				27
0	0	0	19,991,826	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA			
Instruction 6. - Adjustments Column (f)			
LOCAL (Line 23(f)):			
1. Adjustment to reflect increase (decrease) in 2013 estimated property tax over 2012 property tax estimate.			16,700,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.			4,695,040
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.			3,409,753
Total (Ties to Line 23(f))			24,804,793
TOTAL ADJUSTMENTS (Ties to Line 28(f))			24,804,793
Instruction 9. - Basis of Allocation			
See Page 262, Column (a) for taxes to which basis is applied.			
Allocation Basis			
(A) Taxable Net Income Basis			
(B) Amount of Payroll Charged to Departments			
(C) Customer Basis			
(D) Taxable Assets Basis			
(E) Gross Operating Revenue Basis			
Other			
Page 262			
Actual use taxes paid to the State on purchases were \$7,105,626 for 2013.			
Line 28 - Account 236 Reconciliation			
MPSC Account 236 ending balance			363,229,836
MPSC Account 247 ending balance			1,358,145
MPSC Account 247.1 ending balance			3,009,081
Page 263, Line 28, Column (g), Total			367,597,062

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
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%	4,523,536			411.4	261,611	
4	7%						
5	10%	23,969,973			411.4	1,825,517	
6	30%	1,548,877			411.4	72,041	
7							
8	TOTAL	30,042,386		0		2,159,169	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10	Gas Utility						
11	3%						
12	4%	716,393			411.4	41,528	
13	7%	382,386			411.4	19,117	
14	10%	11,539,643			411.4	545,624	
15							
16	Total Gas	12,638,422		0		606,269	
17							
18	Total Company	42,680,808		0		2,765,438	
19							
20							
21							
22							
23							
24							
25							
26							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
4,261,925	38 years		2
			3
22,144,456	38 years		4
1,476,836	25 years		5
			6
			7
27,883,217			8
			9
			10
674,865	38 years		11
363,269	38 years		12
10,994,019	38 years		13
			14
			15
12,032,153			16
			17
39,915,370			18
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	26,888,302	
2	Purchased Power - MCV	22,204,159	
3	Purchased Power - Other	17,884,739	
4	Employee Incentive Compensation Plan	12,260,225	
5	MGP Site Liability	8,000,000	
6	Superfund Site Liability	7,437,839	
7	Healthcare, Life & Other Insurance Accruals	6,741,873	
8	CARE Pilot Direct Assistance	5,382,272	
9	SERP - Elec and Gas	4,608,688	
10	Supplier Deposits	3,135,092	
11	Charitable Contributions	3,000,000	
12	Accrued Vacation Liability	2,976,505	
13	Voluntary & Involuntary Separation Plans	2,801,611	
14	Retirement Accruals	2,548,047	
15	Ludington Fish Settlement	2,382,000	
16	Low Income Energy Assistance Fund	1,770,078	
17	Excess Insurance Recovery - Gas	1,500,000	
18	Low Income Energy Efficiency Fund	1,034,858	
19	Accrued Audit Fees	853,242	
20	Hydro and Ludington FERC fees	537,583	
21	Gift of Energy Advances	418,175	
22	Hydro Plant Fish Compensation	253,567	
23	Points Plus Liability	95,393	
24	Other Miscellaneous Liabilities (15 items)	577,289	
25	TOTAL	135,291,537	

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	31,202,276
27	Gas	14,372,063
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	45,574,339

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
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	111,398,635	182	8,012,263	5,283,844	108,670,216
2	Budget Plan Liability	24,069,222	142	110,461,643	102,154,975	15,762,554
3	Renewable Energy Resources	19,152,109	229	29,108,234	25,620,967	15,664,842
4	Deferred Interest- Escrow Accounts	13,733,839	various	8,096,962	9,858,800	15,495,677
5	Electric Contingency Reserve	7,023,008	254	273,058	4,250,000	10,999,950
6	Reserve Capacity Def Rev 2004-2007	5,846,799	456	191,100	-	5,655,699
7	Def Revenue - METCO	2,510,225	-	-	-	2,510,225
8	Unclaimed Checks-var	1,355,480	various	942,438	1,347,105	1,760,147
9	Deferred Revenue-Pole Attachments	1,510,466	172/454	3,068,676	3,108,298	1,550,088
10	Interconnection Advances	809,580	various	1,463,685	2,164,230	1,510,125
11	Insurance Recovery-MGP	1,476,245	925	386,965	-	1,089,280
12	Coal Ash Trust Funds	872,081	128	16,400	19,437	875,118
13	FIN 45 Contract Guarantee	592,368	-	-	205,500	797,868
14	Adv Pymt-Pole Attmt-Charter	1,297,728	142	10,287,667	9,556,137	566,198
15	Adrian Energy Performance Contingency	490,992	134	3,109	174	488,057
16	ANR CE Otisville Agreement	462,500	-	-	-	462,500
17	Backup Capacity Agreement-Campbell 3	936,803	447	1,336,589	668,294	268,508
18	Transmission Relocation Advance	1,370,669	107	1,889,769	785,852	266,752
19	Intercompany MCV Income	231,468	418	18,895	-	212,573
20	Deferred ASP Revenue-Gas	205,807	488	77,510	42,577	170,874
21	Zeeland Oil Spill Remediation	100,000	-	-	-	100,000
22	MI Joint Membership fees	49,300	various	31,884	32,255	49,671
23	Sale of Land & Right of Way	22,856	186	591,983	592,902	23,775
24	Oil Royalty Deferred Revenue	219,340	421	219,340	-	-
25	Consumers Energy Foundation Commitment	27,923	426	27,923	-	-
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	195,765,443		176,506,093	165,691,347	184,950,697

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)			
<p>1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)</p>			
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1	N/A	N/A	N/A
2			
3			
4			
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24			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)				
Balance Beginning of Year (d)	CREDITS		Balance End of Year (g)	Line No.
	Amortizations to Acct. 411.6 (e)	Additional Gains (f)		
N/A	N/A	N/A	N/A	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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				14
				15
				16
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				22
				23
				24
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) 04/15/14	December 31, 2013

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY
(Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

2. For Other (Specify), include deferrals relating to other income and deductions.

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

NOTES

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
<p align="center">ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 281) (Continued)</p>							
<p>3. Use footnotes as required.</p> <p>4. Fill in all columns for all line items as appropriate.</p>							
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)		
							1
							2
							3
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<p align="center">NOTES (Continued)</p>							

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	1,642,905,735	142,241,955	141,766,111
3	Gas	638,763,587	82,933,168	171,045,685
4	TOTAL (Enter total of lines 1&2)	2,281,669,322	225,175,123	312,811,796
5	Other (Specify)			
6	Non-Utility	515,083		
7				
8	TOTAL Account 282 (Enter total of lines 4 & 6)	2,282,184,405	225,175,123	312,811,796
9	Classification of TOTAL			
10	Federal Income Tax	2,058,580,210	204,263,884	287,471,978
11	State Income Tax	223,604,195	20,911,239	25,339,818
12	Local Income Tax	0	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
4. Fill in all columns for all line items as appropriate.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
			0		0	1,643,381,579	1
			0		0	550,651,070	2
0	0		0		0	2,194,032,649	3
							4
							5
5,969	12,494		0		0	508,558	6
							7
5,969	12,494		0		0	2,194,541,207	8
							9
4,764	9,814					1,975,367,066	10
1,205	2,680		0		0	219,174,141	11
0	0		0		0	0	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) 04/15/14	Year of Report December 31, 2013
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	392,436,864	82,568,588	337,593,386
3	Net Regulatory Assets/Liabilities	79,174,391	19,114,248	32,149,772
4	Regulatory Tax Assets/Liab - ASC 740	91,113,268	15,771,210	3,270,424
5	Other	39,308,643	36,249,061	43,425,980
6	TOTAL Electric (total of lines 2 thru 6)	602,033,166	153,703,107	416,439,562
7	Gas			
8	Employee Benefits	194,646,262	42,949,136	174,535,318
9	Net Regulatory Assets/Liabilities	71,761,752	13,049,822	17,004,188
10	Gas Inventory	156,601,932	1,696,380	28,888,704
11	Regulatory Tax Assets/Liab - ASC 740	25,010,819	6,506,317	1,364,534
12	Other	9,117,071	13,939,784	11,561,371
13	TOTAL Gas (Total of lines 8 thru 12)	457,137,836	78,141,439	233,354,115
14	Other			
15	Non-Utility	14,901,754	0	0
16	TOTAL (Account 283) (Enter total of lines 4, 8 and 12)	1,074,072,756	231,844,546	649,793,677
17	Classification of TOTAL			
18	Federal Income Tax	1,052,166,513	78,017,334	539,812,465
19	State Income Tax	21,906,243	153,827,212	109,981,212
20	Local Income Tax	0	0	0
NOTES				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.							
4. Fill in all columns for all items as appropriate.							
5. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			0		0	137,412,066	2
		190	61,606,672		0	4,532,195	3
		182.3	31,696,535	182.3	19,015,746	90,933,265	4
		190	2,015,442		0	30,116,282	5
0	0		95,318,649		19,015,746	262,993,808	6
							7
		190	27,900		0	63,032,180	8
			0		0	67,807,386	9
			0		0	129,409,608	10
		182.3	15,731,425	182.3	18,067,910	32,489,087	11
		190	6,003,292		0	5,492,192	12
0	0		21,762,617		18,067,910	298,230,453	13
							14
152,383	1,365,323	190	3,534,099	190	1,917,375	12,072,090	15
152,383	1,365,323		120,615,365		39,001,031	573,296,351	16
							17
136,399	1,162,903		91,518,039		6,999,850	504,826,689	18
15,984	202,420		29,097,326		32,001,181	68,469,662	19
0	0		0		0	0	20
NOTES (Continued)							

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)				
1. Report the information called for below concerning each item included in this account at year end.				
Line No.	Description of Item (a)	Balance at End of Year (b)	Date of Filing for Commission Approval (c)	Case Number (d)
1	Electric			
2				
3				
4				
5				
6				
7	TOTAL Electric <i>(Total of lines 2 thru 6)</i>			
8	Gas			
9				
10				
11				
12				
13				
14	TOTAL Gas <i>(Total of lines 9 thru 13)</i>			
15	Other (Specify)			
16	TOTAL (Account 284) <i>(Enter Total of lines 7, 14 and 15)</i>			
17	Classification of TOTAL			
18	Federal Income Tax			
19	State Income Tax			
20	Local Income Tax			
<p style="text-align: center;">NOTES</p>				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
OTHER REGULATORY LIABILITIES					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,666,493	1,365,452	8,229,916
2	FAS 143 ARO Liability	403/411	12,305,508	2,359,468	93,440,434
3	SFAS 109 Regulatory Liability	190	624,658,819	25,236,495	66,696,091
4	Pre 1993 Regulatory Tax Liability	190	3,150,802	476,427,627	473,276,825
5	Gas Title Tracking Refund	489	8,500	-	-
6	Financial Transmission Rights - MTM	175	2,096,434	3,947,156	3,947,156
7	Energy Optimization (U-15805 & U-15889)	various	116,956,956	114,179,728	31,377,690
8	Advanced Renewable Regulatory Liability-Electric	various	46,888,543	30,274,795	158,752,954
9	Department of Energy Settlement	142	26,208,811	2,908,811	-
10	10(d)4 Regulatory Liability	142	163,537	142,701	115,961
11	Clean Air Allowance	-	-	-	26
12	Stranded Costs	various	602,313	81,277	-
13	Lakewinds Cash Grant	549	2,232,228	69,385,089	67,152,861
14	EO Incentive - Over Recovery	182	68,788	988,204	919,416
15	OPEB Regulatory Liability	107/926	14,042,208	112,446,561	98,404,353
16	Residual Balance U-17174	142	391,231	404,188	12,957
17					
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39	TOTAL		851,441,171	840,147,552	1,002,326,640

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 1 sales with	287,905		125,855	
4	original cost greater than \$100,000				
5	Jackson MI 7166 & Washtenaw MI 7167				
6					
7	UTILITY LAND SALES -- 2 sales with				
8	original cost less than \$100,000	1,927		1,299	
9					
10	Sale Bell Jet Ranger 206 B III helicopter	441,051	12/23/2013	215,149	
11					
12	Sale Bell Jet Ranger 206 B III helicopter	365,669	12/23/2013	260,599	
13					
14	Sale 20-axle Schnabel railcar	1,443,380	1/18/2014	699,943	
15					
16					
17	Total Gain	2,539,932		1,302,845	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20					
21	UTILITY LAND SALES -- 7 sales with				
22	original cost less than \$100,000	29,734			42,234
23					
24	Sale of 1978 Cessna A185F airplane	219,818	12/5/2013		86,891
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	249,552			129,125

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)			
1. Report below the following information with respect to utility property leased to others constituting an operating unit or system. 2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a		subtraction from revenues, and income as the remainder. 3. Provide a subheading and total for each utility department in addition to a total for all utility departments. 4. Furnish particulars of the method of determining the annual rental for the property. 5. Designate associated companies.	
Line No.			
1	Not applicable.		
2			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS			
<p>1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.</p> <p>2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.</p> <p>3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.</p> <p>4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.</p> <p>5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.</p> <p>6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.</p> <p>7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.</p>			
Line No.	Item (a)	Amount (b)	
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415		
1	Customer Tech	4,654,377	
2	Lab & Network Services	1,408,116	
3	On-Site Engineering	1,405,779	
4	Gas T&S	732,383	
5	Metering Services	308,344	
6	Joint Trench	213,100	
7	Forestry Services	237,969	
8	Other	409,625	
9	Total Rev. from Merchandising, Jobbing & Contract Work	9,369,693	
10			
11	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416		
12	Customer Tech	(4,375,615)	
13	Lab & Network Services	(1,253,017)	
14	On-Site Engineering	(1,057,948)	
15	Gas T&S	(617,406)	
16	Metering Services	(221,475)	
17	Joint Trench	(208,715)	
18	Forestry Services	(217,101)	
19	Other	(225,803)	
20	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(8,177,080)	
21			
22	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1		
23	Revenues	1,139,147	
24	Expenses	(278,382)	
25	Total Revenues and Expenses Relating to Nonutility Operations	860,765	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)				
Line No.	Item (a)	Amount (b)		
26	NONOPERATING RENTAL INCOME-ACCOUNT 418			
27	MCV			
28	Land Lease	600,000		
29	Amortization	18,895		
30	Total Nonoperating Rental Income	618,895		
31				
32	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1			
33	ES Services Co	953		
34	CMS Engineering	(5)		
35	Total Equity Earnings in Subsidiary Companies	948		
36				
37	INTEREST AND DIVIDEND INCOME-ACCOUNT 419			
38	SERP Interest-Account 128	1,549,234		
39	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	1,129,671		
40	Gas Customer Attachment Program Interest Income	332,743		
41	Investments Included in Accounts 123, 124 & 136	147,018		
42	Gas Secured Borrowing Interest- Account 141	77,393		
43	1997 - 2004 Use Tax Audit Settlement	252,168		
44	Other Interest Income	191,048		
45	Total Interest and Dividend Income	3,679,275		
46				
47	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	6,015,220		
48				
49	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421			
50	EO Incentive- Electric & Gas	21,802,607		
51	Gain on CMS Stock	4,095,567		
52	Bill Payment Fees	2,212,975		
53	Royalties and Working Interest from Oil & Gas Leases	664,301		
54	PA 141: Return on Capital Exp	147,829		
55	AFUDC	310,163		
56	Lease Revenue	219,340		
57	Other Gains	655,748		
58	Total Miscellaneous Nonoperating Income	30,108,530		
59				
60	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	1,302,845		
61	See page 280a for details			
62				
63	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	(129,125)		
64	See page 280b for details			
65				
66	Total Other Income	43,649,966		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC OPERATING REVENUES (Account 400)				
1. Report below operating revenues for each prescribed account. 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.				
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	1,840,822,309	1,769,253,629	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial)	1,317,316,545	1,257,694,740	
5	Large (or Industrial)	774,112,367	806,905,708	
6	(444) Public Street and Highway Lighting	30,264,022	33,645,795	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	4,840,553	4,470,783	
10	(449) Other Sales			
11				
12	TOTAL Sales to Ultimate Consumers	3,967,355,796	3,871,970,655	
13				
14	(447) Sales for Resale	137,620,969	87,405,216	
15	TOTAL Sales of Electricity	4,104,976,765 *	3,959,375,871	
16				
17	(Less) (449.1) Provision for Rate Refunds	41,299,971	40,861,791	
18	TOTAL Revenue Net of Provision for Refunds	4,063,676,794	3,918,514,080	
19	Other Operating Revenues			
20	(450) Forfeited discounts	11,416,308	12,212,878	
21	(451) Miscellaneous Service Revenues	4,256,097	4,282,909	
22	(453) Sales of Water and Water Power			
23	(454) Rent from Electric Property	20,845,318	19,505,079	
24	(455) Interdepartmental Rents			
25	(456) Other Electric Revenues	51,695,242	59,686,353	
26				
27				
28				
29				
30	TOTAL Other Operating Revenues	88,212,965	95,687,219	
31				
32	TOTAL Electric Operating Revenues	4,151,889,759	4,014,201,299	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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)	
12,792,609	12,901,196	1,573,802	1,571,873	1
				2
				3
10,907,674	10,950,141	206,396	206,627	4
8,646,391	9,685,257	8,588	8,706	5
167,171	178,140	1,362	1,319	6
				7
				8
42,170	41,530			9
				10
				11
32,556,015	33,756,264	1,790,148	1,788,525	12
2,720,776	2,058,228	1	1	13
				14
35,276,791 **	35,814,492	1,790,149	1,788,526	15
				16
				17
35,276,791	35,814,492	1,790,149	1,788,526	18

* Include \$9,980,609 unbilled revenues.

** Includes 19,687 MWH relating to unbilled revenues.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
300	21	b	Account 451 contains the following amounts greater than \$250,000 Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$2,360,565 GM & Delphi Redundant facility charges: \$1,887,992		
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$46,257,909 Sales & Use Tax Discount: \$579,241 Rate of Return Billed to Others: \$257,502 Purchase Power Admin Fees: \$962,304 Ancillary Service: \$940,059 Substation Maintenance: \$714,078 Alternate Service (extraordinary facilities): \$277,723 NSF: \$418,898 METC Utilization Adjustment: \$587,078 Other Hydro Revenues: \$270,328		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES					
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	Customer Choice Sales of Electricity				
2	Residential Sales	-	-		
3	Commercial and Industrial Sales				
4	Small (or Commercial)	19,245,344	20,075,105		
5	Large (or Industrial)	27,012,565	33,262,263		
6					
7					
8					
9					
10					
11					
12	TOTAL Customer Choice Sales	46,257,909	53,337,368		
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) 04/15/14	Year of Report December 31, 2013
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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
1,054,715	1,072,729	907	891	4
2,941,647	2,908,128	174	174	5
				6
				7
				8
				9
				10
				11
3,996,362	3,980,857	1,081	1,065	12
				13
				14
				15
				16
				17
				18

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SALES OF ELECTRICITY BY RATE SCHEDULES						
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.						
Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,740,459	1,828,162,965	1,571,660	8,106	0.1435
3	1010 RESIDENTIAL TOD SERV (RT)	49,247	6,131,564	1,726	28,532	0.1245
4	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	5,005	606,640	380	13,171	0.1212
5	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	89	9,122	36	2,472	0.1025
6	UNBILLED REVENUE	(2,191)	5,912,018			(2.6983)
7	TOTAL RESIDENTIAL	12,792,609	1,840,822,309	1,573,802	8,128	0.1439
8						
9	COMMERCIAL					
10	1100 GEN SERVICE SECONDARY (GS)	3,111,361	467,016,419	179,422	17,341	0.1501
11	1120 GEN SVC DEMAND SECONDARY (GSD)	3,391,110	413,537,546	20,671	164,052	0.1219
12	1140 GEN SVC DEMAND SECONDARY (GSD)	94,613	10,918,733	86	1,100,151	0.1154
13	1200 GEN SERVICE PRIMARY (GP)	669,119	71,573,124	1,095	611,068	0.1070
14	1220 GEN SVC PRIMARY DEMAND (GPD)	3,485,330	337,011,020	1,128	3,089,832	0.0967
15	1280 GPTU PRIMARY PILOT	22,866	2,099,537	10	2,286,600	0.0918
16	1330 GEN SELF GEN PRIMARY (GSG-2)	29,384	1,870,814	2	14,692,000	0.0637
17	1455 OUTDOOR AREA LIGHTING (GML)	12,357	2,341,823	3,566	3,465	0.1895
18	1500 GEN SVC UNMETERED (GU)	87,235	7,692,945	416	209,700	0.0882
19	UNBILLED REVENUE	4,299	3,254,584			0.7571
20	TOTAL COMMERCIAL	10,907,674	1,317,316,545	206,396	52,848	0.1208
21						
22	INDUSTRIAL					
23	1110 GEN SERVICE SECONDARY (GS)	377,080	50,849,475	5,846	64,502	0.1349
24	1130 GEN SVC DEMAND SECONDARY (GSD)	515,240	63,399,962	1,286	400,653	0.1230
25	1150 GEN SVC DEMAND SECONDARY (GSD)	28,391	3,462,099	23	1,234,391	0.1219
26	1210 GEN SERVICE PRIMARY (GP)	740,051	79,547,529	611	1,211,213	0.1075
27	1230 GEN SVC PRIMARY DEMAND (GPD)	5,650,177	506,828,616	673	8,395,508	0.0897
28	1039 GEN SERVICE PRIMARY RATE E-1	931,806	44,151,811	1	931,806,000	0.0474
29	1315 GEN SELF GEN PRIMARY (GSG-1)	1	105	3	333	0.1050
30	1350 GEN SELF GEN PRIMARY (GSG-2)	17,265	1,462,905	5	3,453,000	0.0847
31	1460 OUTDOOR AREA LIGHTING (GUL)	671	120,788	121	5,545	0.1800
32	1250 GEN SERVICE METAL MELTING PILOT	344,936	21,755,370	12	28,744,667	0.0631
33	1285 GPTU PRIMARY PILOT	34,564	3,144,178	7	4,937,714	0.0910
34	UNBILLED REVENUE	6,209	(610,471)			(0.0983)
35	TOTAL INDUSTRIAL	8,646,391	774,112,367	8,588	1,006,799	0.0895
36						
37	PUBLIC STREET & HIGHWAY					
38	1400 SECONDARY METERED SERVICE	7,909	876,559	5	1,581,800	0.1108
39	1405 PRIMARY METERED SERVICE	356	24,416	331	1,076	0.0686
40	1410 CUSTOMER OWNED INCANDESCENT	24	(2,715,848)	50	480	(113.1603)
41	1415 CUSTOMER OWNED MERCURY	209	26,411	9	23,222	0.1264
42	1420 CUSTOMER OWNED HP SODIUM	206	28,932	16	12,875	0.1404
43	1425 CUSTOMER OWNED METAL HAL LUM	20	2,771	1	20,000	0.1386
44	1430 COMPANY OWNED INCANDESCENT	2,045	274,330	28	73,036	0.1341
45	1435 COMPANY OWNED FLUORESCENT	36	4,935	1	36,000	0.1371
45	1440 COMPANY OWNED MERCURY	54,632	11,091,404	333	164,060	0.2030
46	1445 COMPANY OWNED HP SODIUM	66,628	18,055,365	519	128,378	0.2710
47	1450 COMPANY OWNED METAL HALIDE	712	148,540	7	101,714	0.2086
48	1500 SECONDARY UNMETERED SERVICE	12,484	1,106,180	61	204,656	0.0886
49	SPECIAL CONTRACT GR	23,674	1,470,647	1	23,674,000	0.0621
50	UNBILLED REVENUE	(1,764)	(130,620)			0.0740
51	TOTAL STREET LIGHTING	167,171	30,264,022	1,362	122,739	0.1810
52						
53						
54	TOTAL Billed	32,534,695	3,957,270,179	-	-	0.1216
55	Total Unbilled Rev. (See Instr. 6)	21,320	10,085,617	-	-	0.4731
56	TOTAL	32,556,015	3,967,355,796	-	-	0.1219

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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	INTERDEPARTMENTAL SALES					
3	INTERDEPARTMENTAL	27,403	3,180,447			0.1161
4	UNBILLED REVENUE	14,767	1,660,106			0.1124
5	TOTAL INTERDEPARTMENTAL	42,170	4,840,553			0.1148
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54	TOTAL Billed	32,534,695	3,957,270,179	-	-	0.1216
55	Total Unbilled Rev. (See Instr. 6)	21,320	10,085,617	-	-	0.4731
56	TOTAL	32,556,015	3,967,355,796	-	-	0.1219

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304	1	C	<p style="text-align: center;">ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <table> <tr><td>1000 RESIDENTIAL SERVICE (RS)</td><td>3,020,035</td></tr> <tr><td>1010 RESIDENTIAL TOD SERVICE (RT)</td><td>6,142</td></tr> <tr><td>1020 EXP RESIDENTIAL PLUG-IN (REV-1)</td><td>3,090</td></tr> <tr><td>1030 EXP RESIDENTIAL PLUG-IN (REV-2)</td><td>33</td></tr> <tr><td>1100 GEN SERVICE SECONDARY (GS)</td><td>1,002,763</td></tr> <tr><td>1120 GEN SVC DEMAND SECONDARY (GSD)</td><td>948,745</td></tr> <tr><td>1140 GEN SVC DEMAND SECONDARY (GSD)</td><td>25,854</td></tr> <tr><td>1200 GEN SERVICE PRIMARY (GP)</td><td>199,965</td></tr> <tr><td>1220 GEN SVC PRIMARY DEMAND (GPD)</td><td>1,014,544</td></tr> <tr><td>1280 GPTU PRIMARY PILOT</td><td>47,185</td></tr> <tr><td>1455 OUTDOOR AREA LIGHTING (GML)</td><td>1,453</td></tr> <tr><td>1500 GEN SVC UNMETERED (GU)</td><td>20,402</td></tr> <tr><td>1110 GEN SERVICE SECONDARY (GS)</td><td>109,862</td></tr> <tr><td>1130 GEN SVC DEMAND SECONDARY (GSD)</td><td>138,938</td></tr> <tr><td>1150 GEN SVC DEMAND SECONDARY (GSD)</td><td>5,050</td></tr> <tr><td>1210 GEN SERVICE PRIMARY (GP)</td><td>191,081</td></tr> <tr><td>1230 GEN SVC PRIMARY DEMAND (GPD)</td><td>1,325,209</td></tr> <tr><td>1285 GPTU PRIMARY PILOT</td><td>70,073</td></tr> <tr><td>1250 GEN SERVICE METAL MELTING PILOT</td><td>55,598</td></tr> <tr><td>1315 INDUSTRIAL GEN SVC SEC (GSG-1)</td><td>-</td></tr> <tr><td>1460 OUTDOOR AREA LIGHTING (GML)</td><td>80</td></tr> <tr><td>1400 SECONDARY METERED SERVICE</td><td>883</td></tr> <tr><td>1405 PRIMARY METERED SERVICE</td><td>74</td></tr> <tr><td>1410 CUSTOMER OWNED INCANDESCENT</td><td>1</td></tr> <tr><td>1415 CUSTOMER OWNED MERCURY</td><td>25</td></tr> <tr><td>1420 CUSTOMER OWNED HP SODIUM</td><td>25</td></tr> <tr><td>1425 COMPANY OWNED METAL HALIDE</td><td>6</td></tr> <tr><td>1430 COMPANY OWNED INCANDESCENT</td><td>207</td></tr> <tr><td>1435 COMPANY OWNED FLOURESCENT</td><td>(3)</td></tr> <tr><td>1440 COMPANY OWNED MERCURY</td><td>3,006</td></tr> <tr><td>1445 COMPANY OWNED HP SODIUM</td><td>9,638</td></tr> <tr><td>1450 COMPANY OWNED METAL HALIDE</td><td>92</td></tr> <tr><td>1500 SECONDARY UNMETERED SERVICE</td><td>1,748</td></tr> <tr><td>SPECIAL CONTRACT GR</td><td>3,974</td></tr> <tr><td>INTERDEPARTMENTAL</td><td>(17,664)</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td colspan="2">TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES</td><td>8,188,114</td></tr> <tr><td colspan="2">PROVISION FOR RATE REFUNDS</td><td>(27,542,587)</td></tr> <tr><td colspan="2">ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE</td><td>(5,794,807)</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td colspan="2">TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES</td><td>(25,149,280)</td></tr> <tr><td colspan="2"><hr/></td></tr> <tr><td colspan="2">TOTAL UNBILLED REVENUE</td><td>10,190,625</td></tr> <tr><td colspan="2">UNBILLED REVENUE - WHOLESALE CUSTOMERS</td><td>(105,008)</td></tr> <tr><td colspan="2">UNBILLED REVENUE EXCLUDING WHOLESALE</td><td>10,085,617</td></tr> <tr><td colspan="2"><hr/></td></tr> </table>		1000 RESIDENTIAL SERVICE (RS)	3,020,035	1010 RESIDENTIAL TOD SERVICE (RT)	6,142	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	3,090	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	33	1100 GEN SERVICE SECONDARY (GS)	1,002,763	1120 GEN SVC DEMAND SECONDARY (GSD)	948,745	1140 GEN SVC DEMAND SECONDARY (GSD)	25,854	1200 GEN SERVICE PRIMARY (GP)	199,965	1220 GEN SVC PRIMARY DEMAND (GPD)	1,014,544	1280 GPTU PRIMARY PILOT	47,185	1455 OUTDOOR AREA LIGHTING (GML)	1,453	1500 GEN SVC UNMETERED (GU)	20,402	1110 GEN SERVICE SECONDARY (GS)	109,862	1130 GEN SVC DEMAND SECONDARY (GSD)	138,938	1150 GEN SVC DEMAND SECONDARY (GSD)	5,050	1210 GEN SERVICE PRIMARY (GP)	191,081	1230 GEN SVC PRIMARY DEMAND (GPD)	1,325,209	1285 GPTU PRIMARY PILOT	70,073	1250 GEN SERVICE METAL MELTING PILOT	55,598	1315 INDUSTRIAL GEN SVC SEC (GSG-1)	-	1460 OUTDOOR AREA LIGHTING (GML)	80	1400 SECONDARY METERED SERVICE	883	1405 PRIMARY METERED SERVICE	74	1410 CUSTOMER OWNED INCANDESCENT	1	1415 CUSTOMER OWNED MERCURY	25	1420 CUSTOMER OWNED HP SODIUM	25	1425 COMPANY OWNED METAL HALIDE	6	1430 COMPANY OWNED INCANDESCENT	207	1435 COMPANY OWNED FLOURESCENT	(3)	1440 COMPANY OWNED MERCURY	3,006	1445 COMPANY OWNED HP SODIUM	9,638	1450 COMPANY OWNED METAL HALIDE	92	1500 SECONDARY UNMETERED SERVICE	1,748	SPECIAL CONTRACT GR	3,974	INTERDEPARTMENTAL	(17,664)	<hr/>		TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES		8,188,114	PROVISION FOR RATE REFUNDS		(27,542,587)	ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE		(5,794,807)	<hr/>		TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES		(25,149,280)	<hr/>		TOTAL UNBILLED REVENUE		10,190,625	UNBILLED REVENUE - WHOLESALE CUSTOMERS		(105,008)	UNBILLED REVENUE EXCLUDING WHOLESALE		10,085,617	<hr/>	
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Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES							
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.							
Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold	
	(a)	(b)	(c)	(d)	(e)	(f)	
1							
2	Commercial Secondary						
3	2100 Comm General Service	22,569	908,587	121	186,520.66	0.04	
4	2120 Comm General Service Demand	193,977	6,076,505	493	393,462	0.03	
5	2140 Comm Gen Serv Demand (100 kw guarantee)	16,474	491,389	18	915,222	0.03	
6							
7	Total Commercial Secondary	233,020	7,476,481	632	368,703	0.03	
8							
9							
10							
11	Industrial Secondary						
12	2110 Ind General Service	2,822	110,211	9	313,556	0.04	
13	2130 Ind General Service Demand	10,303	325,906	16	643,938	0.03	
14	2150 Ind General Serv Demand (100 kw guarantee)	822	24,285	1	822,000	0.03	
15							
16	Total Industrial Secondary	13,947	460,402	26	536,423	0.03	
17							
18	Primary						
19	2200 Commercial	36,683	817,039	23	1,594,913	0.02	
20	2220-1 Commercial - VLT1	3,053	24,438	1	3,053,000	0.01	
21	2220-2 Commercial - VLT2	99,282	815,605	5	19,856,400	0.01	
22	2220-3 Commercial - VLT3	682,847	10,148,998	246	2,775,801	0.01	
23							
24	2210 Industrial	24,798	520,913	13	1,907,538	0.02	
25	2230-1 Industrial - VLT1	1,033,705	5,862,430	12	86,142,083	0.01	
26	2230-2 Industrial - VLT2	1,355,568	13,249,482	36	37,654,667	0.01	
27	2230-3 Industrial - VLT3	503,069	7,435,730	87	5,782,402	0.01	
28							
29							
30	Total Primary	3,739,005	38,874,635	423	8,839,255	0.01	
31							
32	Total VIA Accounts		-	-			
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	Total Billed	3,985,972	46,811,518	1,081	3,687,301	0.01	
45	Total Unbilled Rev. (See Instr. 6)	10,390	(553,609)	-	-	(0.05)	
46	TOTAL	3,996,362	46,257,909	1,081	3,696,912	0.01	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	1		35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	1		19	12
6	INTERSYSTEM SALES					
7	Third Parties					
8	Midwest ISO	OS	8, 9			
9	Campbell 3 (backup)	OS				
10	Michigan Public Power Agency	OS	72			
11	Wolverine Power Supply Cooperative	OS	9, 48			
12	Blissfield Renewable	LU				
13	Harvest II Windfarm	LU				
14	Heritage Garden Windfarm I	LU				
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) 04/15/14	Year of Report December 31, 2013
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
297,638	9,500,400	10,734,768	936,379	21,171,547	2
(1,634)		(105,008)		(105,008)	3
					4
45,404	726,456	1,698,409		2,424,865	5
					6
					7
1,582,299	1,887	88,663,636		88,665,523	8
				0	9
	479,489			479,489	10
	188,806			188,806	11
186,705		6,087,663		6,087,663	12
174,043		5,018,122		5,018,122	13
57,173		2,092,462		2,092,462	14
					15
				0	16
296,004	9,500,400	10,629,760	936,379	21,066,539	17
2,424,772	1,396,638	115,157,792	0	116,554,430	18
2,720,776	10,897,038	125,787,552	936,379	137,620,969	19

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

SALES FOR RESALE (Account 447)

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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 Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Heritage Stoney Corners I	LU				
2	Heritage Stoney Corners (Phase 3)	LU				
3	Michigan Wind 2	LU				
4	WM Renewable Pine Tree Acres	LU				
5						
6						
7						
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) 04/15/14	Year of Report December 31, 2013
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SALES FOR RESALE (Account 447) (Continued)					
<p>those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. 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).</p> <p>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.</p> <p>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).</p>		<p>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.</p> <p>7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.</p> <p>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.</p> <p>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.</p> <p>10. Footnote entries as required and provide explanations following all required data.</p>			

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
30,752		1,024,827		1,024,827	1
22,113		745,364		745,364	2
236,565		6,859,616		6,859,616	3
89,718		2,967,693		2,967,693	4
				0	5
					6
					7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
296,004	9,500,400	10,629,760	936,379	21,066,539	17
2,424,772	1,396,638	115,157,792	0	116,554,430	18
2,720,776	10,897,038	125,787,552	936,379	137,620,969	19

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
326					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	8	a	MISO energy market transactions were recorded on a net hourly basis in 2013.		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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	19,694,157	17,667,634	
5	(501) Fuel	507,468,767	463,551,334	
6	(502) Steam Expenses	15,245,128	15,288,282	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	11,472,993	11,491,195	
10	(506) Miscellaneous Steam Power Expenses	12,079,496	12,379,910	
11	(507) Rents			
12	(509) Allowances	277	(130)	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	565,960,818	520,378,225	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	8,406,205	7,993,779	
16	(511) Maintenance of Structures	7,558,349	8,840,805	
17	(512) Maintenance of Boiler Plant	35,089,056	36,540,244	
18	(513) Maintenance of Electric Plant	7,264,995	13,432,329	
19	(514) Maintenance of Miscellaneous Steam Plant	3,450,775	2,760,622	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	61,769,380	69,567,779	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	627,730,198	589,946,004	
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	1,206,232	1,020,780	
45	(536) Water for Power	1,082,412	1,131,379	
46	(537) Hydraulic Expenses	3,027,160	3,034,211	
47	(538) Electric Expenses	2,300,048	2,338,051	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,200,617	787,451	
49	(540) Rents	2,142	2,153	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	8,818,611	8,314,025	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	418,048	453,426	
54	(542) Maintenance of Structures	1,360,200	1,631,582	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,103,085	3,261,500	
56	(544) Maintenance of Electric Plant	2,123,243	2,513,428	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,764,671	1,264,332	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	7,769,247	9,124,268	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	16,587,858	17,438,293	

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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	601,523	622,720	
63	(547) Fuel	46,524,768	66,050,191	
64	(548) Generation Expenses	536,520	469,593	
65	(549) Miscellaneous Other Power Generation Expenses	4,271,369	3,476,983	
66	(550) Rents			
67	TOTAL Operation (Total of Lines 62 thru 66)	51,934,180	70,619,487	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	435,123	440,472	
70	(552) Maintenance of Structures	466,471	590,305	
71	(553) Maintenance of Generating and Electric Plant	7,164,251	6,977,403	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Total of Lines 69 thru 72)	8,065,845	8,008,180	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	60,000,025	78,627,667	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,159,756,352	1,164,416,804	
77	(556) System Control and Load Dispatching	11,239,277	11,437,925	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,170,995,629	1,175,854,729	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,875,313,710	1,861,866,693	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering			
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Transmission System			
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	9,291,836	9,971,160	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	1,254,825	1,278,809	
93	(562) Station Expenses			
94	(563) Overhead Lines Expenses			
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	291,977,611	262,403,627	
97	(566) Miscellaneous Transmission Expenses			
98	(567) Rents			
99	TOTAL Operation (Total of Lines 83 thru 98)	302,524,272	273,653,596	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering			
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment			
108	(571) Maintenance of Overhead Lines			
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)			
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	302,524,272	273,653,596	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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	8,204,928	8,300,116	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	8,204,928	8,300,116	
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 Exps (Total 123 and 130)	8,204,928	8,300,116	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	20,118,771	20,049,139	
135	(581) Load Dispatching			
136	(582) Station Expenses	2,020,991	2,699,687	
137	(583) Overhead Line Expenses	23,893,317	20,202,138	
138	(584) Underground Line Expenses	3,352,549	3,150,411	
139	(585) Street Lighting and Signal System Expenses	1,709,946	1,549,614	
140	(586) Meter Expenses	7,423,484	4,284,810	
141	(587) Customer Installations Expenses	2,194,873	1,712,539	
142	(588) Miscellaneous Expenses	21,615,878	18,656,188	
143	(589) Rents	1,730,392	1,366,895	
144	TOTAL Operation (Total of Lines 134 thru 143)	84,060,201	73,671,421	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	6,046,436	6,428,071	
147	(591) Maintenance of Structures	425,066	446,362	
148	(592) Maintenance of Station Equipment	9,990,159	9,684,715	
149	(593) Maintenance of Overhead Lines	89,708,036	78,031,130	
150	(594) Maintenance of Underground Lines	3,362,766	2,830,184	
151	(595) Maintenance of Line Transformers	6,000,989	6,839,298	
152	(596) Maintenance of Street Lighting and Signal Systems	508,341	432,320	
153	(597) Maintenance of Meters	3,860,775	1,059,752	
154	(598) Maintenance of Miscellaneous Distribution Plant	(80,522)	(71,470)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	119,822,046	105,680,362	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	203,882,247	179,351,783	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	4,909,929	4,346,253	
160	(902) Meter Reading Expenses	12,856,136	12,997,832	
161	(903) Customer Records and Collection Expenses	32,357,375	34,480,320	
162	(904) Uncollectible Accounts	32,591,701	24,933,685	
163	(905) Miscellaneous Customer Accounts Expenses	6,407	8,299	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	82,721,548	76,766,389	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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	135,317	115,892	
168	(908) Customer Assistance Expenses	82,600,137	84,418,564	
169	(909) Informational and Instructional Expenses	234,905	152,089	
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	82,970,359	84,686,545	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	72,301	221,616	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	72,301	221,616	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	29,269,656	29,104,926	
182	(921) Office Supplies and Expenses	14,553,133	15,151,555	
183	(Less) (922) Administrative Expenses Transferred - CR	11,563,872	13,701,391	
184	(923) Outside Services Employed	19,736,072	9,926,640	
185	(924) Property Insurance	8,543,177	7,675,475	
186	(925) Injuries and Damages	10,480,254	11,353,422	
187	(926) Employee Pensions and Benefits	86,844,428	103,494,216	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	503,122	365,479	
190	(929) Duplicate Charges - CR			
191	(930.1) General Advertising Expenses	1,365,073	1,369,065	
192	(930.2) Miscellaneous General Expenses	13,760,738	10,100,195	
193	(931) Rents	147,031	111,940	
194	TOTAL Operation (Total of Lines 181 thru 193)	173,638,812	174,951,522	
195	Maintenance			
196	(935) Maintenance of General Plant	5,075,038	5,933,630	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	178,713,850	180,885,152	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,734,403,215	2,665,731,890	

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)		10/31/2013
2. Total Regular Full-Time Employees		5005
3. Total Part-Time and Temporary Employees		95
4. Total Employees		5100

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2014	December 31, 2013

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	CITY OF BEAVERTON	LU				
4	COMMONWEALTH IRVING	LU				
5	COMMONWEALTH LABARGE	LU				
6	COMMONWEALTH MIDDLEVILLE	LU				
7	COUNTY OF JACKSON	LU				
8	ELK RAPIDS HYDRO 2	LU				
9	FREMONT COMMUNITY DIGESTER	LU				
10	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
11	GRANGER SEYMOUR	LU				
12	GREAT LAKES TISSUE	LU				
13	GREEN MEADOW FARMS	LU				
14	GRENFELL HYDRO	LU				
	Total					

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PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
2,383				132,210		132,210	1
3,613			63,976	153,675		217,651	2
3,162			97,412	119,280		216,692	3
2,244			68,745	90,125		158,870	4
3,561			142,113	148,024		290,137	5
1,457			52,593	60,669		113,262	6
38				1,179		1,179	7
3,155			27,000	158,226		185,226	8
5,248			208,475	378,264		586,739	9
17,192				929,659		929,659	10
6,307			268,475	269,164		537,639	11
276				8,919		8,919	12
204			864	5,965		6,829	13
1,816			66,965	77,029		143,994	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	MICHIANA HYDRO	OS				
2	MICHIGAN STATE UNIVERSITY	LU				
3	NANR LENNON GENERATING	LU				
4	NANR - RATHBUN	OS				
5	SCENIC VIEW DAIRY FENNVILLE	LU				
6	SCENIC VIEW DAIRY FREEPORT	LU				
7	STS CASCADE	LU				
8	STS FALLASBURG	LU				
9	STS MORROW	LU				
10	THORNAPPLE	LU				
11	VENICE PARK	OS				
12	WHITE'S BRIDGE	LU				
13	WM RENEWABLE-NORTHERN OAKS	LU				
14	ZEELAND FARM SERVICES	OS				

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

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Charges (\$) (l)	Other or Settlement (\$) (m)	
	(h)	(i)					
222			10,917	9,733		20,650	1
3,127				102,381		102,381	2
13,966			108,000	1,000,817		1,108,817	3
12,987				702,732		702,732	4
2,513			36,000	165,721		201,721	5
5,783			56,420	415,177		471,597	6
7,820			304,221	295,263		599,484	7
5,040			142,723	190,322		333,045	8
4,569			165,987	172,523		338,510	9
6,325			194,142	238,859		433,001	10
20,637				1,121,471		1,121,471	11
3,396			116,997	144,389		261,386	12
11,372			134,395	648,339		782,734	13
2,469				138,215		138,215	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013			
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	ZEELAND FARM SERVICES 2	LU				
2	ADA COGENERATION	LU				
3	ADRIAN ENERGY	LU				
4	BLISSFIELD RENEWABLE	LU				
5	BOYCE HYDRO	LU				
6	CADILLAC RENEWABLE	LU				
7	ENTERGY - PALISADES	LU				
8	FILER CITY	LU				
9	C&C ENERGY LLC (C&C ELECTRIC 1)	LU				
10	GENESSE POWER STATION	LU				
11	GRANGER - BYRON CENTER	LU				
12	GRANGER - GRAND BLANC	LU				
13	GRANGER - OTTAWA	LU				
14	GRANGER - PINCONNING	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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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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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.

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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)	
11,363			135,000	818,486		953,486	1
181,205			10,165,287	8,199,111		18,364,398	2
18,699			814,516	794,569		1,609,085	3
186,705			862,488	13,915,231		14,777,719	4
37,142			304,399	1,550,763		1,855,162	5
160,552			12,049,610	7,658,463	915,567	20,623,640	6
6,914,992			296,674,315	41,632,447		338,306,762	7
455,414			22,156,945	19,271,839	6,742,622	48,171,406	8
8,541			355,983	370,973		726,956	9
101,040			13,082,711	5,313,352	1,167,026	19,563,089	10
23,519			993,244	1,031,066		2,024,310	11
18,979			812,840	808,664		1,621,504	12
27,847			1,184,634	1,184,848		2,369,482	13
19,711			826,506	846,025		1,672,531	14

Name of Respondent Consumers Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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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	GRAYLING	LU				
2	HARVEST II WINDFARM	LU				
3	HERITAGE GARDEN WINDFARM I	LU				
4	HERITAGE STONEY CORNERS I	LU				
5	HERITAGE STONEY CORNERS (PHASE 3)	LU				
6	HILLMAN LIMITED	LU				
7	KENT COMPANY	LU				
8	MICHIGAN POWER LIMITED	LU				
9	MICHIGAN WIND 1, LLC	OS				
10	MICHIGAN WIND 2	LU				
11	NORTH AMERICAN RESOURCES	LU				
12	VIKING - LINCOLN	LU				
13	VIKING - MCBAIN	LU				
14	WM RENEWABLE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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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)	
164,618			12,596,248	8,005,582	367,312	20,969,142	1
174,043			692,328	12,384,186		13,076,514	2
57,173			230,684	4,073,493		4,304,177	3
30,752			103,234	2,082,703		2,185,937	4
22,113			66,025	1,569,451		1,635,476	5
137,019			4,819,059	5,798,806	300,013	10,917,878	6
104,899			5,105,965	4,434,815		9,540,780	7
935,496			35,279,496	39,835,654		75,115,150	8
159,890				8,831,151		8,831,151	9
236,565			2,245,782	16,860,070		19,105,852	10
20,050			854,565	853,414		1,707,979	11
144,173			5,677,841	6,138,544	368,196	12,184,581	12
132,630			5,225,333	5,647,723	801,075	11,674,131	13
11,824			480,963	503,621		984,584	14

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013	
PURCHASED POWER (Account 555) (Including power exchanges)						
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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	WM RENEWABLE PINE TREE ACRES	LU				
2	MIDLAND COGENERATION	LU				
3	MISO	OS				
4	RPS COSTS	OS				
5	RENEWABLES	OS				
6	EXPERIMENTAL ADVANCED RENEWABLE PROGRAM	OS				
7	DIRECT ENERGY	OS				
8	PJM	OS				
9	INSURANCE REIMBURSEMENT	OS				
10						
11						
12						
13						
14						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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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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9. Footnote entries as required and provide explanations following all required data.

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	(h)	(i)					
89,718			961,664	6,176,719		7,138,383	1
2,380,660			109,867,458	167,844,642		277,712,100	2
6,035,313			(37,054)	187,854,956		187,817,902	3
					(2,648,735)	(2,648,735)	4
				14,811,317		14,811,317	5
2,563				214,962		214,962	6
				(269,410)		(269,410)	7
			(2,293)			(2,293)	8
					(35,486)	(35,486)	9
						0	10
						0	11
						0	12
						0	13
19,156,090			546,852,196	604,926,566	7,977,590	1,159,756,352	14

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
326	1	a	Bay Windpower in under the Green Power (energy only) contract.		
326	10	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.		
326.1	4	a	NANR-Rathbun is under the Green Power (energy only) contract.		
326.1	11	a	Venice Park is under the Green Power (energy only) contract.		
326.2	3	a	Zeeland Farm Services is under the Green Power (energy only) contract.		
326.2	8 & 10	a	An affiliated company has an ownership interest in this company.		
327.2	6, 8, 10	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.3	1	a	An affiliated company has an ownership interest in this company.		
326.3	9	a	Michigan Wind 1 is under the green power contract.		
327.3	1,6,12,13	I	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.		
326.4	3	a	MISO Energy Market transactions were recorded on a net hourly basis in 2013.		
327.4	4	I	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.		

Name of Respondent Consumers Energy Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")					
<p>1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain</p>			<p>in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>		
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
	TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)						
(Including transactions referred to as "wheeling")						
<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>				<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>		

MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)				
(Including transactions referred to as "wheeling")				
<p>where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide</p> <p>the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

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

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	42,170,519	4,840,553	11.5
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,413
18	Frontier North Telephone Company	Poles	1,887,037
19	Century Telephone Company	Poles	70,518
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,062,422
21	Other Miscellaneous Pole Rentals:		
22	15 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	90,460
24	Miscellaneous Rentals, Including Utility		
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area	Various	4,114,568
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
28			
29	Total Account 454		20,845,318
30			
31	ACCOUNT 455 - None		
32			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
SALES OF WATER AND WATER POWER (Account 453)					
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power			development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	TOTAL			0	

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)		
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)
11	MISCELLANEOUS SERVICE REVENUE-ACCOUNT 451	
12	Fees for reconnecting service previously disconnected and charges for	
13	installing and removing temporary services.	2,360,565
14	GM & Delphi Redundant facility charges	1,887,992
15	Miscellaneous Service Revenue	7,540
16	ACCOUNT 451 TOTAL	4,256,097
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Retail Open Access	46,257,909
20	Substation Maintenance	714,078
21	Rate Of Return Billed To Others	257,502
22	Ancillary Service	940,059
23	Sales and Use Tax Discount	579,241
24	Purchase Power Admin Fees	962,304
25	Alternate Service (extraordinary facilities)	277,723
26	NSF	418,898
27	METC Utilization Adjustment	587,078
28	Other Hydro Revenues	270,328
29	Other Electric Revenue	430,122
30	ACCOUNT 456 TOTAL	51,695,242
31	TOTAL	55,951,339

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013		
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	FNS		24,000			24,000
2	MISO			291,953,611			291,953,611
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			291,977,611			291,977,611

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
332	2	a	Midcontinent Independent System Operator		
332	2	b	SFP, FNS, LFP		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
LEASE RENTALS CHARGED			
<p>1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.</p> <p>2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.</p> <p>5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:</p>			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
MassMutual Asset Finance, LLC Wells Fargo Equipment Finance, Inc. Frontier North, Inc. AT&T Banc of America Leasing & Capital, LLC The Huntington National Bank PNC Equipment Finance, LLC Rhode Island & Associates Walter Neller Enterprises RBS Finance	Vehicles (Note 1) Vehicles (Note 1) Joint Pole Rentals Joint Pole Rentals Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Office Space - Washington DC Office Space - Mail Remittance Vehicles (Note 1)		

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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LEASE RENTALS CHARGED (Continued)

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

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

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

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
	(Note 2)	1,185,087				(Note 3)	
	(Note 2)	2,394,772				(Note 3)	
		724,665				589	
		979,949				589	
	(Note 2)	1,344,170				(Note 3)	
	(Note 2)	280,725				(Note 3)	
	(Note 2)	2,638,717				(Note 3)	
		128,269				(Note 3)	
		42,874				(Note 3)	
	(Note 2)	416,659				(Note 3)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Phyleo Realty Co	Storage Area - Jackson		
Derek R. Lone	Storage - Benzonia		
Commonwealth Commerce Group, Inc.	Office Space - Jackson		
Jack Stover	South Monroe Service Center		
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office		
Dixie Development, LLC	Office Space - Birch Run		
Holiday Park Realty LLC	Office Space - Lansing (Note 5)		
Theresa A. Lynn Trust, UAD 09/14/89	Office Trailer - Wixom EIRP Site (Note 5)		
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
Fuel Supply Trust (FSTX)	Railroad Cars (Note 4)	2015 (P)	
First Union Rail Corporation	Railroad Cars (Note 4)	2013 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Wells Fargo	Railroad Cars (Note 4)	2021 (P)	
Sovereign Bank	Railroad Cars (Note 4)	2022 (P)	
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 (P)	
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)	
Banc of America	Railroad Cars (Note 4)	2018 (P)	
The CIT Group/Equipment Financing, Inc.	Railroad Cars (Note 4)	2014 (R)	

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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 (f)	Other (g)	Lessor (h)	Other (i)		
		246,307				(Note 3)	
		68,816				(Note 3)	
		198,065				(Note 3)	
		65,474				(Note 3)	
		40,087				(Note 3)	
		44,291				(Note 3)	
		15,785				(Note 3)	
		20,239				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)							
37,545,319 (O)	O&M T I	4,926,393		73,619,101		151	9,852,786
19,599,141 (O)	O&M T I	897,153		17,055,881		151	465,600
8,753,420 (O)	O&M T I	1,042,801		6,575,515		151	8,342,410
8,218,860 (O)	O&M T I	1,003,267		6,372,883		151	8,026,134
8,152,040 (O)	O&M T I	995,110		6,299,118		151	7,960,881
18,478,250 (O)	O&M T I	2,165,520		12,726,800		151	18,046,000
18,404,337 (O)	O&M T I	1,996,671		12,303,931		151	16,638,927
17,555,985 (O)	O&M T I	1,888,793		8,707,063		151	18,258,330
35,469,060 (O)	O&M T I	3,992,157		16,234,801		151	17,949,994
1,920,000 (O)	O&M T I	130,600		379,323		151	105,600

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

LEASE RENTALS CHARGED FOOTNOTES

Notes:

- (1) This master lease agreement involves numerous individual leases with various termination dates.
- (2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.
- (4) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.
- (5) The amount shown reflects only the payment amount allocated as an Electric Expense. Although the Electric portion is less than \$25,000, the total annual payments for this lease is greater than \$25,000.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,390,969		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses <i>(List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6				
7	MEDIA RELATIONS & COMMUNICATIONS	417,525		
8				
9	EMPLOYEE RELOCATION EXPENSES	856,292		
10				
11	VACATION LIABILITY			
12	To Accrue (Reduce) Vacation Earned	337,580		
13				
14	BOARD OF DIRECTOR FEES	1,208,654		
15				
16	SEPARATION COSTS	2,019,450		
17				
18	ELECTRIC CONTINGENCY	4,250,000		
19				
20				
21				
22	OTHER			
23	Various Banks-Service Charges	2,055,569		
24	Customer Value Initiative	1,037,096		
25	Customer Insight & Quality	361,535		
26	Obsolete Inventory Write-off	269,314		
27	FIN 45 Expense	128,685		
28	Public Safety	33,129		
29	Audio Visual	29,997		
30	Publishing	25,859		
31	Billing Credits	(122,272)		
32	Lobbying Credits	(552,267)		
33	Miscellaneous under \$5,000	13,623		
34	Total	3,280,268		
35				
36				
37				
38				
39	TOTAL	13,760,738		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.</p>			<p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.</p>		

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES					
Line No.	Functional Classification (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		585,041	3,243,464	3,828,505
2	Steam Production Plant	120,877,611			120,877,611
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant-Decommissioning				0
4	Hydraulic Prod Plant-Conventional	15,466,165			15,466,165
5	Hydraulic Prod Plant-Pumped Storage	5,999,643			5,999,643
6	Other Production Plant	21,982,289			21,982,289
7	Transmission Plant				0
8	Distribution Plant	179,403,454			179,403,454
9	General Plant	9,695,611			9,695,611
10	Common Plant-Electric	15,769,285	368,747	23,281,537	39,419,569
11	TOTAL	369,194,058	953,788	26,525,001	396,672,847

B. BASIS FOR AMORTIZATION CHARGES				
<p>1. Amortization of Limited Term Plant is based on the lives of the original building leases.</p> <p>2. Amortization of Intangible Plant is based on the estimated life of the intangible plant.</p> <p>3. Common Plant Depreciation and Amortization Expenses:</p>				
	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	15,769,285	368,747	23,281,537	39,419,569
B. Allocation of Electric Depreciation Expense	-	-	-	-
Total	15,769,285	368,747	23,281,537	39,419,569

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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	854			2.06		
14	311.0	493,805	90.00	(15.00)	2.64	R2.5	
15	312.0	2,161,136	60.00	(16.00)	3.90	R1.5	
16	314.0	393,703	60.00	(15.00)	3.92	R0.5	
17	315.0	166,526	60.00	(11.00)	3.33	L1.5	
18	316.0 & 316.1	39,541	40.00	(13.00)	4.90	L0	
19							
20	Total	3,255,565					
21							
22	Hydro						
23	330.3	41			3.42		
24	331.0 & 331.3	8,242	125.00	(117.00)	7.66	R1.5	
25	332.0 & 332.1	55,184	95.00	(433.00)	18.60	L5	
26	333.0	12,205	80.00	(411.00)	23.80	R3	
27	334.0	6,030	60.00	(299.00)	17.26	R1.5	
28	335.0	3,990	40.00	(267.00)	15.29	L0	
29	336.0	64		(475.00)	21.06		
30							
31	Total	85,756					
32							
33	Ludington Pumped Storage						
34	331.0 & 331.3	24,006	67.00	(103.00)	3.33		
35	332.0	97,007	75.00	(106.00)	3.04		
36	333.0	45,288	57.00	(97.00)	3.75		
37	334.0	8,402	56.00	(59.00)	3.13		
38	335.0	5,243	38.00	(62.00)	4.62		
39	336.0	1,545	76.00	(114.00)	3.09		
40							
41	Total	181,491					
42							
43	Other						
44	340.2	14			13.13		
45	341.0	13,600			1.84		
46	342.0	2,118	60.00	(5.00)	1.96	L2	
47	344.0	181,697	60.00	(5.00)	0.42	L4	
48	345.0	22,391	60.00	(5.00)	0.39	R1.5	
49	346.0	1,811	22.00	(5.00)	0.96	R3	
50							
51	Total	221,631					
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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	Zeeland Other Production						
60	341.0	24,882			4.05		
61	342.0	2,587	60.00	(5.00)	4.50	L2	
62	344.0	289,596	60.00	(5.00)	4.05	L4	
63	345.0	38,792	60.00	(5.00)	4.22	R1.5	
64	346.0	2,176	22.00	(5.00)	4.49	R3	
65							
66	Total	358,033					
67							
68	Wind Other Production						
69	340.4	1,438			1.33		
70	341.1	4,808	75.00	(59.00)	2.11		
71	344.1	201,032	27.00	(3.00)	3.86		
72	345.1	6,640	75.00	(1.00)	1.34		
73	346.1	1,588	75.00	(1.00)	1.34		
74							
75	Total	215,506					
76							
77	Distribution Prod						
78	361.2	1,835	60.00	(10.00)	1.94	R4	
79	362.2	27,430	45.00	(25.00)	2.90	R1.5	
80							
81	Total	29,265					
82							
83	Distribution - HV						
84	360.4	56,429	75.00	0.00	1.38	R3	
85	361.1	16,421	60.00	(10.00)	1.94	R4	
86	362.1	290,430	45.00	(25.00)	2.90	R1.5	
87	364.1	3,323	75.00	(90.00)	2.85	R4	
88	364.2	174	75.00	0.00	1.47	R4	
89	364.3	195,153	65.00	(65.00)	2.60	R2	
90	364.4	15,870	65.00	0.00	1.58	R2	
91	365.2	128,032	65.00	(40.00)	2.22	R3	
92	366.1	940	55.00	(10.00)	2.09	S3	
93	367.1	7,442	41.00	(25.00)	3.62	R2.5	
94	367.2	5	55.00	0.00	2.02	S3	
95							
96	Total	714,219					
97							
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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						
107	360.2	21,349	60.00	0.00	1.57	R2	
108	361.0	42,894	58.00	(30.00)	2.20	S0.5	
109	362.0	636,862	43.00	(15.00)	2.63	L0	
110	364.0	1,021,005	52.00	(132.00)	4.50	R2	
111	365.0	1,062,290	55.00	(30.00)	2.35	R1.5	
112	366.0	93,925	55.00	(40.00)	2.48	L2	
113	367.0	478,091	55.00	(38.00)	2.44	L2	
114	368.0	775,638	44.00	(25.00)	2.73	R2.5	
115	369.1	174,897	50.00	(50.00)	2.90	R1	
116	369.2	443,518	45.00	(60.00)	3.44	R3	
117	370.0	290,830	29.00	(15.00)	3.86	R0.5	
118	371.0	7,771	23.00	0.00	4.16	R0.5	
119	373.0	101,975	30.00	(30.00)	4.42	R0.5	
120							
121	Total	5,151,045					
122							
123	General						
124	389.2	282	50.00	0.00	1.02	S4	
125	390.0	71,921	50.00	(25.00)	1.35	R1.5	
126	391.0 & 391.1	3,390	17.00	0.00	5.88	SQ	
127	391.2 & 391.3	25,033	5.00	5.00	19.00	SQ	
128	393.0 & 393.1	140	22.00	1.00	4.50	SQ	
129	394.0 & 394.1	4,279	15.00	0.00	6.67	SQ	
130	395.0 & 395.1	2,641	17.00	0.00	5.88	SQ	
131	396.0	3,235	16.00	15.00	2.11	L2	
132	397.0 & 397.1	15,656	20.00	0.00	5.00	SQ	
133	398.0 & 398.1	702	14.00	0.00	7.14	SQ	
134							
135	Total	127,279					
136							
137	Grand Total	10,339,790					
138							
139							
140							
141							
142							
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152							

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington and Non-Wind depreciation rates in column (e) pursuant to MPSC Order No. U-16054 (effective June 8, 2012).
337	33	A	Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-16055 (effective November 10, 2011).
337.1	68	A	Wind depreciation rates in column (e) pursuant to MPSC Order No. U-16536 (effective July 26, 2011). Wind depreciable plant base in column (b) reflects average plant balance for the year based on plant in service date of November 22, 2012.

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	20,157	
2			
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS		
4			
5	426.1 - Donations		
6			
7	Social Welfare	3,129,587	
8	PeopleCare	1,500,000	
9	Community, Civic & Cultural Development	296,700	
10	Education	129,499	
11	Environmental	62,200	
12	Health Care	9,600	
13	Other Donations	100,957	
14	Total - 426.1	5,228,543	
15			
16	426.3 - Penalties and Other Deductions		
17			
18	Gas Incident Response Fund	1,000,000	
19	MPSC Fine (Royal Oak & Wayne)	430,000	
20	Utility Outage Credits	500,000	
21	Other Penalties	7,529	
22	Total - 426.3	1,937,529	
23			
24	426.4 - Expenditures of Civic & Political Activities		
25			
26	Governmental Affairs Activity	4,755,144	
27	Michigan Chamber of Commerce Contribution	500,000	
28	Total 426.4	5,255,144	
29			
30	426.5 - Other Deductions		
31			
32	Compensation Expense-Restricted Stock	13,606,053	
33	Compensation Expense-Bonus	10,981,762	
34	Compensation Expense-SERP	9,470,302	
35	Customer Value Initiative	1,023,607	
36	Compensation Expense-DSSP	797,118	
37	Ludington Data Center	144,583	
38	Loss on Deferred Benefit Plans	106,444	
39	Compensation & Benefit Billing Credits	(338,974)	
40	Other Deductions (minor items under 5% of account balance)	185,728	
41	Total 426.5	35,976,623	

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
42	430 - Interest on Debt to Associated Companies		
43			
44	Consumers funding LLC - Securitization Bonds-various rates	6,315,323	
45	Other Related Party Interest Expense-various rates	276,907	
46	430 Total	6,592,230	
47			
48			
49			
50			
51	431- Other Interest Expense		
52			
53	Security Deposit Interest	1,333,090	
54	Special Retirement Supplement Interest	635,451	
55	Advanced Renewable Interest-various rates	504,875	
56	Various Escrows	213,042	
57	Energy Optimization Interest-various rates	127,949	
58	Flint Street lighting Interest	124,287	
59	GCR Over/Under Recovery Interest	15,539	
60	GCC Supplier Deposit Interest	13,504	
61	Stranded Cost Interest	11,223	
62	PSCR Over/Under Recovery Interest	(52,643)	
63	1997 - 2004 Use Tax Audit Settlement	(798,818)	
64	Miscellaneous Interest Charges	188,795	
65	431 Total	2,316,294	
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<p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)</p>			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in</p>		<p>reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>	
Line No.	Item (a)	Amount (b)	
1	Governmental Affairs Activity	4,755,144	
2	Michigan Chamber of Commerce Contribution	500,000	
3			
4	Total Account 426.4	5,255,144	
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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 ofr 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			
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4			
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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			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
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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) 4/15/2014	Year of Report December 31, 2013	
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or			cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION				
2	Legal Publishing		253,973	253,973	
3					
4	Minor Items		9,903	9,903	
5					
6	Professional Services		5,750	5,750	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	491,008		491,008	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Professional Services		20,109	20,109	
17					
18	Minor Items		8,599	8,599	
19					
20	Legal Publishing		207	207	
21					
22					
23					
24					
25					
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43					
44	TOTAL	491,008	298,541	789,549	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013		
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				during year which were charged currently to income, plant, or other accounts.			
4. List in column (f), (g), and (h) expenses incurred				5. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred (i)	Contra Account (j)	Amount (k)	Deferred at End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	213,588					1
Gas	928	40,385					2
Electric	928	7,535					3
Gas	928	2,368					4
Electric	928	4,204					5
Gas	928	1,546					6
							7
							8
							9
							10
							11
							12
Electric	928	250,414					13
Gas	928	240,594					14
							15
Electric	928	18,575					16
Gas	928	1,534					17
Electric	928	8,599					18
							19
Electric	928	207					20
							21
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		789,549	0		0	0	44

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projection. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (<i>Classify and include items in excess of \$5,000.</i>)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1				
2				
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>(2) Research Support to Edison Electric Institute</p> <p>(3) Research Support to Nuclear Power Groups</p> <p>(4) Research Support to Other (Classify)</p> <p>(5) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.) Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.</p> <p>4. Show in column (e) the account number charged</p> <p>with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, <i>Construction Work in Progress</i>, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, <i>Research, Development, and Demonstration Expenditures</i>, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Account (e)		
					1
					2
					3
					4
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					8
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/15/2014	Year of Report December 31, 2013
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	68,704,010		
4	Transmission			
5	Distribution	79,803,814		
6	Customer Accounts	29,777,628		
7	Customer Service and Informational	3,500,998		
8	Sales	41,663		
9	Administrative and General	41,160,474		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	222,988,587		
11	Maintenance			
12	Production	32,955,439		
13	Transmission			
14	Distribution	25,905,474		
15	Administrative and General	2,005,077		
16	TOTAL Maint. (Total of lines 12 thru 15)	60,865,990		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	101,659,449		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	105,709,288		
21	Customer Accounts (Transcribe from line 6)	29,777,628		
22	Customer Svc. And Informational (Transcribe from line 7)	3,500,998		
23	Sales (Transcribe from line 8)	41,663		
24	Administrative and General (Enter Total of lines 9 & 15)	43,165,551		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	283,854,577	(37,937,172)	245,917,405
26	GAS			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing	3,352,324		
32	Transmission	9,681,523		
33	Distribution	79,100,640		
34	Customer Accounts	25,715,260		
35	Customer Service and Informational	1,331,829		
36	Sales	42,338		
37	Administrative and General	22,021,298		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	141,245,212		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
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	3,278,804		
44	Transmission	2,984,910		
45	Distribution	9,764,189		
46	Administrative and General	1,331,994		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	17,359,897		
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)	6,631,128		
53	Transmission (Lines 32 and 44)	12,666,433		
54	Distribution (Lines 33 and 45)	88,864,829		
55	Customer Accounts (Line 34)	25,715,260		
56	Customer Service and Informational (Line 35)	1,331,829		
57	Sales (Line 36)	42,338		
58	Administrative and General (Lines 37 and 46)	23,353,292		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	158,605,109	(13,758,492)	144,846,617
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	442,459,686	(51,695,664)	390,764,022
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	121,094,902	44,439,550	165,534,452
66	Gas Plant	58,440,088	17,415,372	75,855,460
67	Other	1,646,105	12,077,432	13,723,537
68	TOTAL Construction (Total of lines 65 thru 67)	181,181,095	73,932,354	255,113,449
69	Plant Removal (By Utility Departments)			
70	Electric Plant	5,704,916	2,970,614	8,675,530
71	Gas Plant	3,791,139	1,620,005	5,411,144
72	Other	35,945	1,800	37,745
73	TOTAL Plant Removal (Total of lines 70 thru 72)	9,532,000	4,592,419	14,124,419
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	129,096	6,272,693	6,401,789
76	Labor Billed to Assoc Companies (146)	2,584,068	479,519	3,063,587
77	Stores expense (163)	12,254,891	(12,254,891)	0
78	Clearing Accounts (184)	18,855,456	(18,855,472)	(16)
79	Injuries & Damages (228)	2,288,882	23,182	2,312,064
80	Job Work (416)	2,190,151	210,955	2,401,106
81	Other Income Deductions/ Civic & Political (426)	26,801,324	65,680	26,867,004
82	Regulatory Assets (182)	2,970,190	(2,923,497)	46,693
83	Other Miscellaneous	163,935	152,722	316,657
84	TOTAL Other Accounts	68,237,993	(26,829,109)	41,408,884
85	TOTAL SALARIES AND WAGES	701,410,774	0	701,410,774

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
COMMON UTILITY PLANT AND EXPENSES			
1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated		provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.	
1. Common Utility Plant in Service and Allocation of Common Utility Plant by Departments			
Acct No. General Plant Account	Electric	Gas	Total
303.0 Misc Intangible Plant	313,422,614	139,042,543	452,465,157
389.1 Land	3,378,571	1,693,597	5,072,168
389.2 Right of Way	43,853	17,920	61,773
390.0 Structures & Improvements	106,588,893	89,274,563	195,863,456
390.1 Structures & Improvements - Leased	5,251,123	4,327,722	9,578,845
391.0 Office Furniture & Equipment	8,678,813	7,269,024	15,947,837
391.1 Office Furniture & Equipment - Mass	656,916	550,207	1,207,123
391.2 Computer Equipment	50,970,979	22,612,072	73,583,051
391.3 Computer Equipment - Mass	-	-	-
392.0 Transportation Equipment	23,875,679	23,160,726	47,036,405
392.3 Equipment Installed on Lease Vehicles	-	-	-
393.0 Stores Equipment	64,828	62,887	127,715
393.1 Stores Equipment - Mass	142,190	137,933	280,123
394.0 Tools, Shop & Garage Equipment	7,024,847	6,814,489	13,839,336
394.1 Tools, Shop & Garage Equipment - Mass	1,497,091	1,452,260	2,949,351
395.0 Laboratory Equipment	3,580,713	3,473,490	7,054,203
395.1 Laboratory Equipment - Mass	2,484,637	2,410,234	4,894,871
396.0 Power Operated Equipment	4,433,714	4,300,947	8,734,661
397.0 Communication Equipment	26,166,745	14,846,962	41,013,707
397.1 Communication Equipment - Mass	10,057,536	4,062,267	14,119,803
398.0 Miscellaneous Equipment	1,598,743	1,550,869	3,149,612
398.1 Miscellaneous Equipment - Mass	529,589	513,731	1,043,320
399.1 ARO	640,992	399,580	1,040,572
Total	571,089,066	327,974,023	899,063,089
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2013 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
COMMON UTILITY PLANT AND EXPENSES (Continued)			
2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2013:			
Balance at Beginning of Year		413,988,416	
Depreciation Accrual for 2013			
Account 403 Electric (A)		15,769,285	
Account 404 Electric		368,747	
Account 405 Electric		23,281,537	
Account 403 Gas (A)		9,587,674	
Account 404 Gas		301,215	
Account 405 Gas		12,057,262	
Total Depreciation Accrual		61,365,720	
Net Charge for Plant Retired:			
Book Costs of Plant Retired		(52,826,446)	
Cost of Removal		(2,087,706)	
Salvage		2,164,033	
Total Net Charges		(52,750,119)	
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments		3,300,816	
Balance at End of the Year		425,904,833	
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2013: (B)			
	Electric	257,509,406	
	Gas	168,395,427	
	Total	425,904,833	
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, 2012 common utility allocation of original costs by department			
(B) Based on December 31, 2012 common utility allocation of original costs by department.			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account</p>			<p>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.</p>		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	A&K RESEARCH INC	Professional Services	Fee & Expenses	182, 580, 588, 870, 879	116,516
2	302 W MAIN ST				
3	NORTHVILLE, MI 48167-1525				
4	ACCENTURE LLP	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 597, 851, 880, 903, 908, 920, 921, 923	16,887,836
5	161 N CLARK AVENUE				
6	CHICAGO, IL 60601				
7	ACCESS DATA GROUP LLC	Technical Services	Fee & Expenses	228, 921	117,951
8	588 WEST 400 SOUTH #350				
9	LINDON, UT 84042				
10	ACLARA SOFTWARE INC	Professional Services	Fee & Expenses	182	135,750
11	11311 BUSINESS CENTER DRIVE				
12	RICHMOND, VA 23236				
13	ACRO SERVICES CORPORATION	Staffing Services	Fee & Expenses	107, 108, 182, 416, 500, 506, 510, 535, 556, 580, 588, 851, 880, 894, 903, 920, 921, 923	9,847,114
14	39209 W SIX MILE RD, SUITE 250				
15	LIVONIA, MI 48152				
16	ACRT INC	Consulting Services	Fee & Expenses	107, 108, 184, 580, 590, 593	161,742
17	1333 HOME AVE				
18	AKRON, OH 44310-2512				
19	ACXIOM CORP	Consulting Services	Fee & Expenses	912	123,900
20	301 E DAVE WARD DR				
21	CONWAY, AR 72032-7114				
22	ADMIN CONTROLS MGMT INC	Consulting Services	Fee & Expenses	107, 108, 184	1,975,060
23	525 AVIS DRIVE, SUITE 2				
24	ANN ARBOR, MI 48108				
25	ADVANCE SECURITY	Professional Services	Fee & Expenses	107, 108, 184, 506, 512, 539, 863, 874, 920, 921, 935	227,049
26	200 MANSELL COURT 5TH FLOOR				
27	ROSWELL, GA 30076				
28	ADVIZEX TECHNOLOGIES LLC	Technical Services	Fee & Expenses	107, 108, 165, 241, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	1,764,602
29	6480 ROCKSIDE WOOD BLVD S #190				
30	INDEPENDENCE, OH 44131				
31	AECOM OF MICHIGAN PC	Technical Services	Fee & Expenses	182	61,989
32	401 S WASHINGTON SQ, STE 103				
33	LANSING, MI 48933				
34	AECOM TECHNICAL SERVICES INC	Technical Services	Fee & Expenses	107, 108, 182, 502, 506	361,156
35	5555 GLENWOOD HILLS PKY SE, SUITE 300				
36	GRAND RAPIDS, MI 49512				
37	AETNA BEHAVIORAL HEALTH	Professional Services	Fee & Expenses	107, 108, 146, 184, 580, 582, 590, 592, 870, 874, 878, 879, 870, 874, 878, 885, 901, 921	93,552
38	BOX 3791, PO BOX 8500				
39	PHILADELPHIA, PA 19178				
40	AG&E INC.	Consulting/Engineering Services	Fee & Expenses	107, 108, 543	111,407
41	11A OAK BRANCH DR				
42	GREENSBORO, NC 27407				
43	ALLCONNECT INC	Professional Services	Fee & Expenses	879	51,130
44	4 CONCOURSE PKWY, SUITE 410				
45	ATLANTA, GA 30328				
46	ALLIED PRINTING CO INC	Printing Services	Fee & Expenses	107, 108, 146, 182, 184, 500, 500, 506, 510, 539, 580, 588, 870, 879, 909, 923, 926, 930	581,131
47	22438 WOODWARD AVE				
48	FERNDAL, MI 48220				
49	ALPINE ENGINEERING INC	Engineering Services	Fee & Expenses	184	113,270
50	46892 WEST RD, SUITE 109				
51	NOVI, MI 48377				
52	AMEC E & I INC	Consulting Services	Fee & Expenses	182	89,882
53	46850 MAGELLAN DR, STE 190				
54	NOVI, MI 48377				
55	AMERICAN ELECTRICAL TESTING	Technical Services	Fee & Expenses	107, 108, 416, 511, 512, 513, 544, 549, 553, 583, 588, 592, 593, 598	1,879,054
56	480 NEPONSET ST				
57	CANTON, MA 02021				
58					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	AMERICAN ENERGY SVCS INC	Inspection Services	Fee & Expenses	107, 108, 583, 584, 593	1,368,033
60	69210 SKINNER DR, PO BOX 295				
61	RICHMOND, MI 48062				
62	AMERISCAN IMAGING SERVICES INC	Technical Services	Fee & Expenses	107, 108, 856, 863, 880	305,688
63	50690 RIZZO DR				
64	SHELBY TWP, MI 48315				
65	ANALYSTS INTERNATIONAL CORPORATION	Staffing Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	647,633
66	7700 FRANCE AVE S, SUITE 200				
67	MINNEAPOLIS, MN 55435				
68	ANAND PAG INC	Consulting/ Technical Services	Fee & Expenses	107, 108	97,550
69	324 E FOOTHILL BLVD #204				
70	ARCADIA, CA 91006-2591				
71	ANDY J EGAN INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 500, 506, 510, 514, 539, 553, 818, 879, 880	11,230,922
72	2001 WALDORF NW				
73	GRAND RAPIDS, MI 49544				
74	APAC CUSTOMER SERVICES	Consulting Services	Fee & Expenses	879	55,433
75	507 PRUDENTIAL RD				
76	HORSHAM, PA 19044				
77	APCOMPOWER INC	Construction/ Engineering Services	Fee & Expenses	107, 108, 512	1,578,981
78	PO BOX 392				
79	BATH, MI 48808-0392				
80	ARCADIS US INC	Consulting Services	Fee & Expenses	107, 108, 556, 580, 590, 870, 880	281,559
81	28550 CABOT DR, SUITE 500				
82	NOVI, MI 48377				
83	ARCOS INC	Consulting Services	Fee & Expenses	107, 108, 182, 832, 880, 887	2,111,001
84	445 HUTCHINSON AVE, SUITE 700				
85	COLUMBUS, OH 43235				
86	ARGUS-HAZCO	Engineering Services	Fee & Expenses	107, 108, 163, 184, 545, 833, 879, 887	56,663
87	46400 CONTINENTAL DR, PO BOX 698				
88	CHESTERFIELD, MI 48047-0698				
89	ARROW UNIFORM RENTAL INC	Professional Services	Fee & Expenses	107, 108, 163, 184, 416, 501, 502, 505, 506, 511, 512, 513, 514, 818, 824, 853, 864, 902	239,587
90	6400 MONROE BLVD				
91	TAYLOR, MI 48180				
92	AUDU ENGINEERING CONSULTANTS	Consulting/ Engineering Services	Fee & Expenses	107, 108, 182	536,767
93	3659 ALPINE NW, SUITE 102				
94	GRAND RAPIDS, MI 49321				
95	AUTONOMY INC	Technical Services	Fee & Expenses	107, 108, 165	94,496
96	1 MARKET PLAZA SPEAR ST, 19 FL				
97	SAN FRANCISCO, CA 94105				
98	AVAYA INC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	174,049
99	211 MT AIRY RD				
100	BASKING RIDGE, NJ 07920				
101	AWS TRUEPOWER LLC	Consulting Services	Fee & Expenses	107, 108	70,950
102	463 NEW KARNER ROAD				
103	ALBANY, NY 12205				
104	B2T TRAINING	Training Services	Fee & Expenses	920, 921	116,826
105	11675 RAINWATER DR, SUITE 325				
106	ALPHARETTA, GA 30009-8686				
107	BABCOCK & WILCOX CONSTRUCTION COMPANY INC	Construction/ Engineering Services	Fee & Expenses	107, 108, 512	28,726,188
108	74 ROBINSON AVE				
109	BARBERTON, OH 44203				
110	BABCOCK & WILCOX POWER GENERATION GROUP	Technical Services	Fee & Expenses	107, 108, 500, 506, 510, 512 549	2,284,660
111	2500 WISCONSIN ST				
112	DOWNERS GROVE, IL 60515				
113	BARR ENGINEERING COMPANY	Consulting/ Technical Services	Fee & Expenses	107, 108, 182, 539, 542, 543, 818, 834	1,311,400
114	3005 BOARDWALK ST, STE 100				
115	ANN ARBOR, MI 48108				
116	BARTON MALOW COMPANY	Construction Services	Fee & Expenses	107, 108, 511, 512, 818, 853	43,427,812
117	26500 AMERICAN DR				
118	SOUTHFIELD, MI 48034-2252				
119	BASIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	141,387
120	9255 CADIZ RD				
121	CAMBRIDGE, OH 43725				
122	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/ Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 597, 851, 880, 903, 908, 920, 921, 923	2,406,496
123	5100 W KENNEDY BLVD, SUITE 425				
124	TAMPA, FL 33609				
125	BEESON CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 146, 163, 500, 506, 535, 556, 580, 830, 851, 880, 885, 903, 920, 921, 923, 926	50,315
126	65 CENTRAL PARK WEST #4G				
127	NEW YORK, NY 10023				
128					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
129	BELL & HOWELL	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556,	283,685
130	3791 S ALSTON AVE			580, 851, 880, 903, 920, 921,	
131	DURHAM, NC 27713			923	
132	BENTLEY SYSTEMS INC	Professional Services	Fee & Expenses	165	294,584
133	685 STOCKTON DR				
134	EXTON, PA 19341-1136				
135	BERGERAC GROUP	Consulting Services	Fee & Expenses	506, 539, 588, 830, 880, 901.	130,949
136	833 E ARAPAHO, SUITE 109			920, 921	
137	RICHARDSON, TX 75081				
138	BGL ASSET SERVICES LLC	Professional Services	Fee & Expenses	107, 108, 874, 887, 903	436,618
139	1611 S ISABELLA RD				
140	MT PLEASANT, MI 48858				
141	BILLTRUST	Professional Services	Fee & Expenses	107, 108, 920, 921, 923	73,310
142	1095 CRANBURY S RIVER RD, SUITE 3				
143	JAMESBURG, NJ 08831				
144	BLACK & VEATCH LTD OF MICHIGAN	Engineering Services	Fee & Expenses	107, 108, 500, 512, 513, 514,	29,050,307
145	3550 GREEN COURT			549, 556, 582, 583, 592, 921	
146	ANN ARBOR, MI 48105				
147	BLUE HERON TALENT LLC	Training Services	Fee & Expenses	107, 108, 184, 580, 590, 870,	70,000
148	3913 JACKSON RD			885, 901	
149	ANN ARBOR, MI 48103				
150	BLUEWATER TECHNOLOGIES GRP INC	Professional Services	Fee & Expenses	107, 108, 146, 165, 500, 506,	715,864
151	24050 NORTHWESTERN HWY			535, 556, 580, 582, 588, 590,	
152	SOUTHFIELD, MI 48075			592, 851, 880, 903, 921, 923,	
153	BMGI NORTH AMERICA CORP	Consulting Services	Fee & Expenses	879, 920, 921, 923	431,200
154	1921 CORPORATE CIRCLE 3-F				
155	LONGMONT, CO 80501-6773				
156	BOLDT COMPANY	Construction Services	Fee & Expenses	107, 108	7,646,748
157	2525 N ROEMER RD				
158	APPLETON, WI 54911				
159	BOLDT MCLEOD & JOHNSON INC	Engineering Services	Fee & Expenses	107, 108	80,225
160	519 HURON AVE				
161	PORT HURON, MI 48060				
162	BP&R CONSTRUCTION/ENGINEERING INC	Consulting Services	Fees & Expenses	107, 108, 184, 511, 512, 513,	10,830,884
163	456 CENTURY LANE			514, 542, 543, 544, 552, 553,	
164	HOLLAND, MI 49423			588, 590, 818, 834, 870, 880	
165	BRAND ENERGY SERVICES	Professional Services	Fee & Expenses	107, 108, 506, 511, 512, 513,	742,115
166	12701 BEECH DALY ROAD			514, 553	
167	TAYLOR, MI 48180				
168	BRIGHTON ANALYTICAL INC	Consulting Services	Fee & Expenses	184, 416	70,605
169	2105 PLESS DRIVE				
170	BRIGHTON, MI 48114-9463				
171	BUCK DAVIS & COMPANY	Training Services	Fee & Expenses	107, 108, 146, 184, 416, 500,	239,867
172	1630 TALLULAH ST			506, 539, 580, 588, 830, 879,	
173	ATLANTA, GA 31318			880, 901, 903, 907, 920, 921	
174	C R MEYER & SONS COMPANY	Construction Services	Fee & Expenses	107, 108, 163, 184, 506, 539,	822,359
175	2516 GLADE STREET			542, 543, 544, 935	
176	MUSKEGON, MI 49444				
177	C&C TECHNOLOGIES, INC.	Surveying Services	Fee & Expenses	543	184,890
178	730 E KALISTE SALOOM RD				
179	LAFAYETTE, LA 70508				
180	CA INC	Technical Services	Fee & Expenses	165	86,126
181	ONE COMPUTER ASSOCIATES PLAZA				
182	ISLANDIA, NY 11749				
183	CADMUS GROUP	Consulting Services	Fee & Expenses	182	2,908,138
184	57 WATER STREET				
185	WATERTON, MA 02472				
186	CAMPBELL EWALD COMPANY	Consulting/ Technical Services	Fee & Expenses	107, 108, 182, 229, 426.5, 580,	9,361,825
187	30400 VANDYKE AVE			588, 870, 879, 880, 923, 930	
188	WARREN, MI 48093				
189	CAPGEMINI US LLC	Consulting Services	Fee & Expenses	107, 108, 923	6,618,943
190	400 BROADACRES DR, 4TH FLR				
191	BLOOMFIELD, NJ 07003				
192	CARTUS CORPORATION	Professional Services	Fee & Expenses	107, 108, 146, 184, 500, 506,	1,793,448
193	40 APPLE RIDGE RD			510, 535, 539, 556, 580, 582,	
194	DANBURY, CT 06810			588, 851, 880, 921, 923, 930	
195	CENTURY A&E CORPORATION	Engineering Services	Fee & Expenses	107, 108, 512, 903	429,544
196	277 CRAHEN AVE NE				
197	GRAND RAPIDS, MI 49525				
198	CFM/VR TESCO LLC	Construction Services	Fee & Expenses	512	116,217
199	1875 FOX LANE				
200	ELGIN, IL 60123				
201					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
202	CGI TECHNOLOGIES & SOLUTIONS INC	Consulting Services	Fee & Expenses	182, 901, 903, 907, 908	1,403,566
203	12601 FAIR LAKES CIRCLE				
204	FAIRFAX, VA 22033				
205	CITRIX SYSTEMS INC	Technology Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	96,507
206	851 WEST CYPRESS CREEK ROAD				
207	FORT LAUDERDALE, FL 33309				
208	CLEARRESULT CONSULTING GREAT LAKES	Professional Services	Fee & Expenses	182	14,422,241
209	4301 WESTBANK DR, BLDG A, SUITE 250				
210	AUSTIN, TX 78746				
211	CLEVEST SOLUTIONS INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 416, 500, 506, 535, 556, 580, 851, 880, 902, 903, 920, 921, 923	117,796
212	#100 - 13911 WIRELESS WAY				
213	RICHMOND, BC V6V 3B9, CANADA				
214	COAST MANAGEMENT SERVICES INC	Project Management Services	Fee & Expenses	107, 108, 184	229,143
215	13453 SUMAC RD				
216	SOUTH LYON, MI 48178				
217	COMM VAULT SYSTEMS INC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	213,419
218	2 CRESCENT PLACE				
219	OCEANPORT, NJ 07757				
220	COMMERCIAL BLUEPRINT INC	Technical Services	Fee & Expenses	107, 108, 500, 502, 505, 506, 510, 512, 513, 580, 587, 588, 590, 850, 870, 880, 921, 935	58,383
221	3125 PINE TREE RD, STE B				
222	LANSING, MI 48911				
223	COMMONWEALTH ASSOCIATES INC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 556, 580, 582, 583	613,803
224	P O BOX 1124				
225	JACKSON, MI 49204				
226	COMMONWEALTH CULTURAL RESOURCES GRP INC	Consulting Services	Fee & Expenses	107, 108, 426.5, 537	74,608
227	2530 SPRING ARBOR RD				
228	JACKSON, MI 49203				
229	COMPUTER FINANCIAL CONSULTANTS	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	392,903
230	56 TOP GALLANT RD				
231	STAMFORD, CT 06904				
232	CONCENTRIC ENERGY ADVISORS	Technical/ Consulting Services	Fee & Expenses	107, 108	350,722
233	293 BOSTON POST RD W, SUITE 500				
234	MARLBOROUGH, MA 01752				
235	CONKLIN BENHAM ANN ARBOR OFFICE	Legal Services	Fee & Expenses	228	64,758
236	30700 TELEGRAPH SUITE 2580				
237	BINGHAM FARMS, MI 48025				
238	CONTI ELECTRIC	Construction Services	Fee & Expenses	107, 108	13,755,023
239	6417 CENTER DR, SUITE 120				
240	STERLING HEIGHTS, MI 48312				
241	CONTROLLED PROJECT MANAGEMENT INC	Project Management Services	Fee & Expenses	107, 108, 184	365,407
242	5311 HARPER RD				
243	HOLT, MI 48842				
244	CORPORATE EXECUTIVE BOARD	Professional Services	Fee & Expenses	107, 108, 146, 165, 184, 500, 506, 535, 539, 556, 580, 588, 830, 851, 880, 903, 921, 923	536,066
245	1919 N LYNN STREET				
246	ARLINGTON, VA 22209				
247	CORPORATE RISK SOLUTIONS INC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 502, 506, 510, 512, 535, 556, 580, 851, 880	123,563
248	8725 ROSEHILL RD, SUITE 450				
249	LENEXA, KS 66215				
250	CORPORATE VISION CONCEPTS	Technical Services	Fee & Expenses	107, 108	270,567
251	354 PEARL ST				
252	SOUTH HAVEN, MI 49090				
253	CORRIGAN MOVING SYSTEMS	Moving Services	Fee & Expenses	107, 108, 163, 182, 184, 500, 506, 535, 556, 580, 588, 851, 874, 880, 903, 921, 923, 935	132,494
254	23923 RESEARCH DR				
255	FARMINGTON HILLS, MI 48335				
256	CREDENTIAL CHECK CORP	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 510, 512, 588, 880, 920, 921	217,558
257	P O BOX 4504				
258	TROY, MI 48099-4504				
259	CREDIT BUREAU COLLECTION SVCS INC	Collection Services	Fee & Expenses	903	394,974
260	250 E TOWN ST				
261	COLUMBUS, OH 43215				
262	CTI & ASSOCIATES INC	Engineering Services	Fee & Expenses	107, 108	421,326
263	51331 W PONTIAC TRAIL				
264	WIXOM, MI 48393				
265	CMS ENERGY CORPORATION	Consulting Services	Fee & Expenses	146, 930	85,000
266	ONE ENERGY PLAZA				
267	JACKSON, MI 49201				
268	DAP TECHNOLOGIES CORP	Technical Services	Fee & Expenses	416, 902	89,985
269	780 COMMONWEALTH DR				
270	WARRENDAL, PA 15086				
271					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
272	DAVEY RESOURCE GROUP	Consulting Services	Fee & Expenses	107, 108, 184, 580, 583, 590, 593	345,697
273	P O BOX 5193				
274	KENT, OH 44240-5193				
275	DAY CONSTRUCTION COMPANY INC	Construction Services	Fee & Expenses	107, 108, 184, 513, 583, 584, 586, 587, 593, 594, 834, 857, 878, 879, 887, 892, 920, 921	7,105,177
276	7760 N SHERIDAN RD, PO BOX 647				
277	EDMORE, MI 48829				
278	DELOITTE & TOUCHE LLP	Consulting Services	Fee & Expenses	107, 108	234,000
279	200 RENAISSANCE CENTER, SUITE 3900				
280	DETROIT, MI 48243				
281	DELOITTE CONSULTING	Consulting Services	Fee & Expenses	107, 108, 597	4,032,288
282	600 RENAISSANCE CENTER				
283	DETROIT, MI 48243				
284	DELOITTE TAX LLP	Tax Services	Fee & Expenses	923	85,379
285	600 RENAISSANCE CENTER, STE 900				
286	DETROIT, MI 48243-1895				
287	DELTA PRIVATE JETS INC	Other Outside Services	Fee & Expenses	921	500,000
288	2730 ROUSE RD EXT				
289	KINSTON, NC 28604				
290	DEMARIA BUILDING COMPANY INC	Construction Services	Fee & Expenses	107, 108	1,810,274
291	3031 W GRAND BLVD, SUITE 624				
292	DETROIT, MI 48202-3008				
293	DEVELOPMENT RESEARCH PARTNERS	Economic Research Services	Fee & Expenses	107, 108, 426.5	87,605
294	10184 W BELLEVIEW AVE, STE 100				
295	LITTLETON, CO 80127				
296	DEWITT COMMUNICATIONS	Consulting/ Legal Services	Fee & Expenses	921	55,000
297	PO BOX 4952				
298	EAST LANSING, MI 48826				
299	DIGITAL INSPECTIONS	Technical Services	Fee & Expenses	107, 108, 165, 582, 588, 592	141,328
300	804A BUCHANAN AVENUE NW				
301	CORVALLIS, OR 97330				
302	DIVERSCO CONSTRUCTION CO INC	Construction Services	Fee & Expenses	107, 108	669,655
303	570 MARKET AVE SW				
304	GRAND RAPIDS, MI 49503				
305	DIVERSIFIED UG UTILITIES INC	Construction/ Engineering Services	Fee & Expenses	107, 108, 513, 586, 593, 594, 596, 817, 874, 878, 879, 887, 892	655,160
306	2329 EAST RIVERWOOD DR				
307	TWIN LAKE, MI 49457				
308	DJI & ASSOCIATES	Engineering Services	Fee & Expenses	107, 108, 583, 818, 821, 832, 834, 836, 853, 863, 864	4,766,962
309	2324 BROOKLYN ROAD				
310	JACKSON, MI 49203				
311	DNV KEMA RENEWABLES INC	Consulting/ Technical Services	Fee & Expenses	107, 108, 549	392,348
312	1809 7TH AVE SUITE 900				
313	SEATTLE, WA 98101				
314	DOYLE LAND SERVICES INC	Real Estate Services	Fee & Expenses	107, 108, 184	278,911
315	880 COMMERCE RD WEST, SUITE 104				
316	NEW ORLEANS, LA 70123				
317	DRESSER-RAND GROUP INC	Technical Services	Fee & Expenses	107, 108	1,632,961
318	10205 WESTHEIMER RD, WEST 8 TOWER-SUITE 1000				
319	HOUSTON, TX 77042				
320	DRESSER-RAND SERVICES INC	Technical Services	Fee & Expenses	107, 108	2,377,013
321	520 KELLY LN				
322	LOUISIANA, MO 63353				
323	DSS CORPORATION	Scanning Services	Fee & Expenses	920, 921	51,061
324	18311 W 10 MILE, SUITE 200				
325	SOUTHFIELD, MI 48075				
326	DUKE & DUKE SERVICES INC	Professional Services	Fee & Expenses	184, 501, 512, 513	208,297
327	25566 PENNSYLVANIA RD				
328	TAYLOR, MI 48180				
329	DYMAX SERVICE, INC	Consulting/ Technical Services	Fee & Expenses	512, 513, 544	99,340
330	46918 LIBERTY DR				
331	WIXOM, MI 48393				
332	DYNAMIC COMPRESSOR SERVICES	Technical Services	Fee & Expenses	107, 108, 512, 513	257,951
333	21283 RUSSELL DR, PO BOX 297				
334	ROCKWOOD, MI 48173				
335	EDELSON GROUP INC	Consulting Services	Fee & Expenses	921, 926	80,417
336	5721 LEBLANC				
337	ANN ARBOR, MI 48103				
338	EMERSON PROCESS MANAGEMENT	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 510, 512, 513	3,666,593
339	200 BETA DR				
340	PITTSBURGH, PA 15238				
341	EMPLOYMENT GROUP INC	Mail Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 851, 879, 880, 887, 901, 903, 908, 920, 921, 923	706,870
342	4625 BECKLEY RD BLDG 200				
343	BATTLE CREEK, MI 49015				
344	EN ENGINEERING	Engineering Services	Fee & Expenses	107, 108	170,419
345	28100 TORCH PKWY, SUITE 400				
346	WARRENVILLE, IL 60555				
347					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
348	ENERCON SERVICES INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 513, 549, 583, 592	111,922
349	5100 E SKELLY DR STE 450				
350	TULSA, OK 74135				
351	ENERFAB INC	Construction Services	Fee & Expenses	107, 108	7,328,902
352	4955 SPRING GROVE AVE				
353	CINCINNATI, OH 45232				
354	ENERGY MANAGEMENT & SERVICES CO	Engineering Services	Fee & Expenses	107, 108	224,762
355	109 FIELDVIEW DR, PO BOX 1007				
356	VERSAILLES, KY 40383				
357	ENERGY MARKET INNOVATIONS	Consulting Services	Fee & Expenses	182	2,747,193
358	83 COLUMBIA STREET, SUITE 303				
359	SEATTLE, WA 98104				
360	ENERGY SAVING SYSTEMS	Inspection Services	Fee & Expenses	879	297,202
361	2430 N DORT HIGHWAY				
362	FLINT, MI 48506				
363	ENGER SURVEYING & ENGINEERING	Consulting/ Surveying Services	Fee & Expenses	184	60,202
364	805 N CEDAR RD				
365	MASON, MI 48854-0087				
366	ENGINEERED PUMP SERVICES INC	Consulting/ Technical Services	Fee & Expenses	512, 513	530,683
367	624 PERKINS DRIVE				
368	MUKWONAGO, WI 53149				
369	ENGINEERING & ENVIRONMENTAL SOLUTIONS LLC	Consulting Services	Fee & Expenses	107, 108, 501, 512	132,608
370	400 136TH AVE., BLDG. 100, SUITE B				
371	HOLLAND, MI 49424				
372	ENTERPRISE PROFESSIONALS INC	Consulting Services	Fee & Expenses	107, 108	166,150
373	5785 EVERGREEN DR				
374	VASSAR, MI 48768				
375	ENVIROLOGIC TECHNOLOGIES, INC.	Professional/ Consulting Services	Fee & Expenses	107, 108, 242, 935	150,779
376	2960 INTERSTATE PARKWAY				
377	KALAMAZOO, MI 49048				
378	ENVIRONMENTAL CONSULTING & TECHNOLOGY INC	Technical/ Consulting Services	Fee & Expenses	107, 108, 182, 511, 512, 553	307,170
379	2200 COMMONWEALTH BLVD				
380	ANN ARBOR, MI 48105				
381	ENVIRONMENTAL RESOURCES MGMT INC	Consulting Services	Fee & Expenses	502, 506, 539, 542, 588, 814, 818, 850, 853, 880, 935	54,789
382	3352 128TH AVENUE				
383	HOLLAND, MI 49424-9263				
384	ENVIRONMENTAL SOLUTION PROF LLC	Inspection Services	Fee & Expenses	107, 108	188,875
385	2322 MARSHWOOD DR				
386	JACKSON, MI 49203				
387	ENVIRONMENTAL SYSTEMS CORP	Professional Services	Fee & Expenses	500, 502, 506, 510, 512, 553	152,495
388	10801 N MOPAC EXPRESSWAY, BLDG 1 STE 200				
389	AUSTIN, TX 78759				
390	ENVISION TELEPHONY	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	146,346
391	901 5TH AVE STE 3300				
392	SEATTLE, WA 98164				
393	EPITEC INC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	2,073,104
394	24800 DENSO DR, SUITE 150				
395	SOUTHFIELD, MI 48033				
396	EQUIFAX INFORMATION SERVICES LLC	Professional Services	Fee & Expenses	146, 184, 417, 879, 903, 923	140,884
397	1550 PEACHTREE STREET NW				
398	ATLANTA, GA 30309				
399	ERICSSON INC	Technical Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	225,542
400	6300 LEGACY DR				
401	PLANO, TX 75024				
402	ESI INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 184, 416, 500, 506, 510, 539, 556, 580, 830, 850, 880, 894, 903, 920, 921, 923	613,374
403	901 N GLEBE RD, STE 300				
404	ARLINGTON, VA 22203-1854				
405	ESRI INC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880	750,668
406	880 BLUE GENTIAN RD, SUITE 200				
407	ST PAUL, MN 55121				
408	E-VOLVE INC	Engineering Services	Fee & Expenses	107, 108, 184	190,807
409	580 LAWNDALE CT				
410	HOLLAND, MI 49423				
411	EXPONENT INC	Professional Services	Fee & Expenses	228	88,387
412	PO BOX 200283L				
413	DALLAS, TX 75320-0283				
414	FAIRBANKS MORSE ENGINE DIV	Inspection/ Engineering Services	Fee & Expenses	544	139,487
415	12253 FM 529				
416	HOUSTON, TX 77041				
417	FAN GROUP INC	Inspection/ Engineering Services	Fee & Expenses	107, 108	6,525,848
418	1701 TERMINAL RD, SUITE B				
419	NILES, MI 49120-1245				
420					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
421	FAST SWITCH LTD	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535,	1,921,804
422	4900 BLAZER PKWY			556, 580, 851, 880, 903, 920,	
423	DUBLIN, OH 43017			921, 923	
424	FGI INC	Market Research Services	Fee & Expenses	182, 921	202,990
425	6350 QUADRANGLE DR, SUITE 310				
426	CHAPEL HILL, NC 27517				
427	FIDELITY INVESTMENTS	Professional Services	Fee & Expenses	107, 108, 143, 146, 242, 426.5,	2,660,132
428	100 CROSBY PKWY			926	
429	COVINGTON, KY 41015				
430	FIRSTLAB	Drug Testing Services	Fee & Expenses		100,501
431	100 HIGHPOINT DR, SUITE 102				
432	CHALFONT, PA 18914				
433	FISHBECK THOMPSON CARR & HUBER INC	Consulting Services	Fee & Expenses		155,829
434	5913 EXECUTIVE DR, SUITE 100				
435	LANSING, MI 48911				
436	FISHNET SECURITY	Professional Services	Fee & Expenses	107, 108, 165, 184, 500, 506,	1,473,543
437	200 EAST BIG BEAVER ROAD			535, 556, 580, 851, 880, 903,	
438	TROY, MI 48083			920, 921, 923	
439	FLUKE	Calibration/ Training Services	Fee & Expenses	107, 108, 184, 416, 920, 921,	64,026
440	1420 75TH ST SW			923	
441	EVERETT, WA 98203				
442	FORRESTER RESEARCH INC	Technical Services	Fee & Expenses	165, 930	369,035
443	400 TECHNOLOGY SQUARE				
444	CAMBRIDGE, MA 02139				
445	FOSSIL ENERGY RESEARCH CORP	Engineering Services	Fee & Expenses	107, 108, 512	239,721
446	23342 C SOUTH POINTE				
447	LAGUNA HILLS, CA 92653				
448	FRANKLIN ENERGY SERVICES LLC	Marketing Services	Fee & Expenses	182	8,124,558
449	102 N FRANKLIN ST				
450	PORT WASHINGTON, WI 53074				
451	GAP INTERNATIONAL INC	Consulting/ Training Services	Fee & Expenses	146, 184, 416, 506, 539, 580,	301,900
452	700 OLD MARPLE RD			588, 830, 879, 880, 894, 901,	
453	SPRINGFIELD, PA 19064			920, 921	
454	GARTNER INC	Professional Services	Fee & Expenses	165	456,631
455	56 TOP GALLANT RD				
456	STAMFORD, CT 06904				
457	GDS ASSOCIATES INC	Market Research Services	Fee & Expenses	182	136,534
458	1850 PARKWAY PLACE, SUITE 800				
459	MARIETTA, GA 30067				
460	GE INTERNATIONAL INC/GE ENERGY SERVICES	Engineering/ Inspection Services	Fee & Expenses	107, 108, 142, 513, 553	8,557,695
461	PO BOX 60500				
462	FORT MYERS, FL 33916				
463	GEMELLARO SYSTEMS INTEGRATION INC	Security Installation Services	Fee & Expenses	107, 108, 163, 184, 506, 511,	3,115,171
464	376 ROBBINS DR			512, 539, 580, 588, 830, 879,	
465	TROY, MI 48083			880, 894, 901, 920, 921, 935	
466	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 184, 501, 505, 506,	1,589,189
467	3135 FRONT ST			511, 512, 513,	
468	TOLEDO, OH 43605				
469	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 500, 510, 511, 542,	2,319,996
470	4055 S SAGINAW			543, 544	
471	MIDLAND, MI 48640				
472	GLOBAL SERVICE SOLUTIONS LLC	Consulting Services	Fee & Expenses	511	69,401
473	3201-141 EDWARDS MILL RD, SUITE 104				
474	RALEIGH, NC 27612				
475	GOLDER ASSOCIATES INC	Engineering/ Consulting Services	Fee & Expenses	107, 108, 500	429,031
476	51229 CENTURY COURT				
477	WIXOM, MI 48393				
478	GOLF PROJECT MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 183, 513	315,723
479	240 CARNOUSTIE AVE SE				
480	GRAND RAPIDS, MI 49526				
481	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	107, 108, 184, 186, 501, 512,	295,711
482	123 W FRONT ST			539, 542, 543, 583, 584, 585,	
483	TRAVERSE CITY, MI 49684			593, 594, 856, 863, 887, 920	
484	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 184, 228, 506, 512,	26,550,468
485	5025 40TH AVE			539, 588, 830, 879, 880, 935	
486	HUDSONVILLE, MI 49426				
487	GRANGER CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108	7,585,811
488	6267 AURELIUS RD				
489	LANSING, MI 48911				
490	GREAT LAKES ENVIRONMENTAL CENTER INC	Professional Services	Fee & Expenses	107, 108, 182, 537	54,873
491	739 HASTINGS ST				
492	TRAVERSE CITY, MI 49686				
493					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
494	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	107, 108, 163, 417, 506, 511,	84,786
495	376 ROBBINS DR			539, 549, 588, 830, 834, 864,	
496	TROY, MI 48083			870, 880, 920, 921, 923, 935	
497	GYANSYS INC	Consulting Services	Fee & Expenses	107, 108	1,015,570
498	8440 WOODFIELD CROSSING BLVD, SUITE 290				
499	INDIANAPOLIS, IN 46240				
500	H ROSEN USA INC	Inspection Services	Fee & Expenses	856, 863	1,059,252
501	14120 INTERDRIVE E				
502	HOUSTON, TX 77032				
503	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 512	8,890,296
504	58 EAST MAIN STREET, PO BOX 1500				
505	SOMERVILLE, NJ 08876				
506	HARDMAN CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108	282,939
507	242 S BRYE				
508	LUDINGTON, MI 49431				
509	HARRIS CORPORATION	Technical Services	Fee & Expenses	107, 108, 146, 184, 500, 506,	172,453
510	221 JEFFERSON RIDGE PARKWAY			535, 556, 580, 588, 851, 880,	
511	LYNCHBURG, VA 24501			903, 920, 921, 923	
512	HCL AMERICA INC	Consulting Services	Fee & Expenses	107, 108, 143, 500, 506, 535,	19,844,355
513	330 POTRERO AVE			556, 580, 851, 880, 903, 920,	
514	SUNNYVALE, CA 94085			921, 923	
515	HDR MICHIGAN INC	Consulting Services	Fee & Expenses	107, 108, 184, 512, 545	4,344,904
516	5405 DATA COURT, SUITE 100				
517	ANN ARBOR, MI 48108				
518	HEATH CONSULTANTS INC	Surveying Services	Fee & Expenses	107, 108, 184, 874, 878, 879,	198,640
519	9030 MONROE RD			887, 892, 893, 894	
520	HOUSTON, TX 77061				
521	HELVEY & ASSOCIATES INC	Collection Services	Fee & Expenses	903	697,965
522	1029 E CENTER ST				
523	WARSAW, IN 46580				
524	HENKELS & MC COY INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 836, 856, 864	15,676,921
525	1106 O'ROURKE BLVD				
526	GAYLORD, MI 49735				
527	HEWITT ASSOCIATES LLC	Actuarial Services	Fee & Expenses	146, 184, 426.5, 921, 923, 926	817,109
528	PO BOX 95135				
529	CHICAGO, IL 60694-5135				
530	HEWLETT-PACKARD CO	Consulting Services	Fee & Expenses	107, 108, 165, 500, 506, 535,	1,248,192
531	8000 FOOTHILLS BLVD			556, 580, 851, 880, 903, 920,	
532	ROSEVILLE, CA 95747-5525			921, 923	
533	HEYL & PATTERSON INC	Inspection/ Technical Services	Fee & Expenses	512	78,655
534	2000 CLIFFMINE RD, SUITE 300				
535	PITTSBURGH, PA 15275-1008				
536	HOELTER RESEARCH	Consulting Services	Fee & Expenses	184, 580, 588, 870, 879	162,000
537	26773 GREENVILLE DR				
538	PERRYSBURG, OH 43551				
539	HOLLAND COST & SCHEDULING OF NC INC	Consulting Services	Fee & Expenses	107, 108	235,473
540	17923 SNUG HARBOR RD				
541	CHARLOTTE, NC 28278				
542	HOLLAND ENGINEERING INC	Engineering Services	Fee & Expenses	107, 108, 583, 863	759,004
543	220 HOOVER BLVD, SUITE 2				
544	HOLLAND, MI 49423-3766				
545	HONIGMAN MILLER SCHWARTZ & COHN	Professional Services	Fee & Expenses	146, 920, 921, 923	311,379
546	2290 FIRST NATIONAL BLDG				
547	DETROIT, MI 48226				
548	HOWDEN NORTH AMERICA INC	Technical Services	Fee & Expenses	107, 108, 512	118,773
549	7909 PARKLANE RD, SUITE 300				
550	COLUMBIA, SC 29223-5667				
551	HUNTON & WILLIAMS	Professional Services	Fee & Expenses	923, 930	197,321
552	951 EAST BYRD STREET				
553	RICHMOND, VA 23219-4074				
554	HYDAKER WHEATLAKE COMPANY	Electrical Services	Fee & Expenses	107, 108, 184, 416, 580, 583,	33,027,747
555	420 ROTH ST, SUITE B			584, 585, 586, 587, 592, 593,	
556	REED CITY, MI 49677			594, 596, 598, 874, 878, 887	
557	IBM CORPORATION	Professional Services	Fee & Expenses	107, 108, 165	1,408,170
558	12902 FEDERAL SYSTEMS PARK DR				
559	FAIRFAX, VA 22033				
560	ICF RESOURCES LLC	Professional Services	Fee & Expenses	182	32,756,491
561	9300 LEE HWY				
562	FAIRFAX, VA 22031				
563	IDEO LLC	Consulting Services	Fee & Expenses	182, 588, 923, 930	420,172
564	100 FOREST AVE				
565	PALO ALTO, CA 94301				
566					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
567	IHS GLOBAL INC				
568	15 INVERNESS WAY EAST A111D	Consulting	Fee &	107, 108, 146, 500, 502, 506,	
569	ENGLEWOOD, CO 80112	Services	Expenses	510, 512, 920, 921	335,713
570	IMPACT BUSINESS GROUP INC				
571	4150 E BELTLINE NE, SUITE 1	Consulting	Fee &		
572	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108, 146, 500, 921, 923	85,500
573	INFORMATION CONTROL CORP				
574	2500 CORPORATE EXCHANGE DR, SUITE 310	Technical	Fee &		
575	COLUMBUS, OH 43231	Services	Expenses	107, 108	52,868
576	INFRASOURCE UNDERGROUND CONST				
577	4033 E MORGAN RD	Construction	Fee &		
578	YPSILANTI, MI 48197	Services	Expenses	107, 108, 184, 892, 935	187,172
579	INGERSOLL-RAND COMPANY	Technical/ Engineering			
580	13551 MERRIMAN ROAD	Services	Fee &		
581	LIVONIA, MI 48150		Expenses	512, 514, 545	292,129
582	INGUARDIANS INC				
583	5505 CONNECTICUT AVE NW #313	Consulting	Fee &		
584	WASHINGTON, DC 20015	Services	Expenses	107, 108	766,291
585	INSIGHT				
586	6820 S HARL AVE	Professional	Fee &	107, 108, 165, 184, 500, 506,	
587	TEMPE, AZ 85283	Services	Expenses	535, 556, 580, 851, 870, 880,	223,493
588	INTERNATIONAL COOLING TOWER USA INC	Inspection/ Maintenance			
589	3310 93RD STREET	Services	Fee &		
590	EDMONTON, AB T6N 1G7 CANADA		Expenses	107, 108, 553	1,022,545
591	ISIS PAPHYRUS AMERICA INC				
592	301 BANK STREET	Consulting	Fee &		
593	SOUTHLAKE, TX 76092-9123	Services	Expenses	165	192,133
594	ITRON CELLULAR SOLUTIONS				
595	4400 OLD CANTON RD STE 300	Technical	Fee &		
596	JACKSON, MS 39211	Services	Expenses	107, 108, 165, 902, 903	3,807,379
597	ITRON INC				
598	2111 N MOLTER RD	Professional	Fee &	107, 108, 165, 500, 506, 535,	
599	LIBERTY LAKE, WA 99019	Services	Expenses	556, 580, 851, 880, 903, 920,	318,994
600	J D POWER & ASSOCIATES				
601	2625 TOWNSGATE RD	Professional	Fee &		
602	WESTLAKE VILLAGE, CA 91361	Services	Expenses	417, 879, 903, 903, 921	170,000
603	J DAVIS & ASSOCIATES INC				
604	2371 SUNDERLAND AVE, SUITE 4	Placement	Fee &	107, 108, 184, 580, 870, 921,	
605	WELLINGTON, FL 33414	Services	Expenses	930	68,125
606	J R HEINEMAN & SONS INC				
607	1224 N NIAGARA ST	Construction	Fee &		
608	SAGINAW, MI 48602	Services	Expenses	107, 108, 511, 512, 513, 514	561,643
609	J T PACKARD				
610	275 INVESTMENT CT	Inspection/Repair	Fee &	107, 108, 163, 184, 417, 588,	
611	VERONA, WI 53593	Services	Expenses	880, 920, 921, 935	59,414
612	J&B SOFTWARE INC				
613	510 TOWNSHIP LINE RD, SUITE 100	Professional	Fee &	107, 108, 500, 506, 535, 556,	
614	BLUE BELL, PA 19422	Services	Expenses	580, 851, 880, 903, 920, 921,	258,173
615	JACKSON LEWIS LLP				
616	ONE NORTH BROADWAY	Legal	Fee &		
617	WHITE PLAINS, NY 10601	Services	Expenses	228	56,086
618	JACOBS & CLEVINGER INC				
619	515 N STATE ST, STE 1700	Consulting	Fee &		
620	CHICAGO, IL 60654-4776	Services	Expenses	879	59,625
621	JAN X-RAY SERVICES INC	Technical/ Consulting			
622	8500 E. MICHIGAN AVE.	Services	Fee &		
623	PARMA, MI 49269		Expenses	184	408,500
624	JOHNSON+MAY+STEARNS NAT GAS CONSULTING				
625	412 N. MAIN ST, SUITE 100	Engineering	Fee &		
626	BUFFALO, WY 82834	Services	Expenses	824, 859	61,845
627	JRJ ENERGY SERVICES LLC				
628	7302 NORTHLAND DR, PO BOX 338	Inspection	Fee &		
629	STANWOOD, MI 49346	Services	Expenses	107, 108, 863, 864, 878, 887	3,836,278
630	K&L GATES LLP				
631	K&L GATES CENTER, 210 SIXTH AVE	Legal	Fee &		
632	PITTSBURGH, PA 15222-2613	Services	Expenses	146	50,219
633	KEMA CONSULTING INC				
634	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
635	BURLINGTON, MA 01803-5177	Services	Expenses	182, 903, 921	45,689,575
636	KOLT COMMUNICATIONS INC				
637	2104 JOLLY RD, SUITE 200	Consulting	Fee &		
638	OKEMOS, MI 48864	Services	Expenses	107, 108, 426.5, 920, 930	243,831
639					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
640	KPMG	Professional Services	Fee & Expenses	107, 108, 146, 184, 500, 506,	3,303,391
641	DEPT. 0970, PO BOX 120001			535, 539, 556, 580, 851, 870,	
642	DALLAS, TX 75312			880, 903, 907, 920, 921, 923	
643	L J ROSS ASSOCIATES INC	Collection Services	Fee & Expenses	903	703,744
644	4 UNIVERSAL WAY				
645	JACKSON, MI 49202				
646	L R KIMBALL	Coal Pile Surveying Services	Fee & Expenses	184, 501, 512	50,208
647	615 W HIGHLAND AVE				
648	EBENSBURG, PA 15931				
649	LAKE SUPERIOR CONSULTING LLC	Engineering Services	Fee & Expenses	107, 108, 863	474,894
650	130 W SUPERIOR ST, SUITE 614				
651	DULUTH, MN 55802				
652	LANDWORKS INC	Consulting Services	Fee & Expenses	107, 108, 920, 921	140,336
653	2600 S GESSNER, SUITE 420				
654	HOUSTON, TX 77063				
655	LARKIN ENTERPRISES INC	Professional Services	Fee & Expenses	107, 108, 184, 501, 511, 512,	2,251,622
656	317 W BROADWAY, PO BOX 405			513, 542, 878	
657	LINCOLN, ME 04457				
658	LEAD MARKETING AGENCY INC	Consulting Services	Fee & Expenses	583, 593	979,260
659	2311 E BELTLINE SE				
660	GRAND RAPIDS, MI 49546				
661	LIGHTNING ELIMINATORS & CONSULTANTS	Engineering Services	Fee & Expenses	107, 108, 552, 553	64,645
662	6687 ARAPAHOE RD				
663	BOULDER, CO 80303-1453				
664	LOADSPRING SOLUTIONS INC.	Technical Services	Fee & Expenses	107, 108, 184	134,943
665	187 BALLARDVALE ST SUITE B-210				
666	WILMINGTON, MA 01887				
667	LODESTAR CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108, 592	569,400
668	333 N PARK ST				
669	GRAND RAPIDS, MI 49544				
670	LRN CORPORATION	Technical Services	Fee & Expenses	146, 184, 923	383,950
671	1100 GLENDON AVE, SUITE 700				
672	LOS ANGELES, CA 90024				
673	LUMEN LEGAL	Legal Services	Fee & Expenses	228	71,302
674	1025 N CAMPBELL ROAD				
675	ROYAL OAK, MI 48067				
676	MACMILLAN ASSOCIATES INC	Consulting/Engineering Services	Fee & Expenses	107, 108, 184, 501, 511, 512,	546,024
677	714 E MIDLAND STREET			513, 539, 935	
678	BAY CITY, MI 48706				
679	MAGNUM SOLVENT INC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 163, 548, 588,	1,286,941
680	470 MAGNUM DR NE, PO BOX 1041			817, 818, 821, 833, 834, 836,	
681	KALKASKA, MI 49646			853, 857, 863, 864, 865, 889	
682	MARCOUX ALLEN ABBOTT SCHOMER & BOWER PC	Legal Services	Fee & Expenses	228	62,092
683	145 S JACKSON ST			107, 108, 184, 186, 501, 512,	1,087,269
684	JACKSON, MI 49201			539, 542, 543, 549, 583, 584,	
685	MARTEC LAND SERVICES INC	Consulting Services	Fee & Expenses	585, 593, 594, 856, 920, 921	
686	3335 S AIRPORT RD W, SUITE 5A				
687	TRAVERSE CITY, MI 49684				
688	MARTIN ENGINEERING COMPANY	Construction Services	Fee & Expenses	502, 505, 512	99,786
689	ONE MARTIN PLACE				
690	NEPONSET, IL 61345-9766				
691	MATERIALS TESTING CONSULTANTS	Consulting Services	Fee & Expenses	107, 108	285,012
692	693 PLYMOUTH NE				
693	GRAND RAPIDS, MI 49505				
694	MC DANIEL TECHNICAL SVS INC	Professional Services	Fee & Expenses	107, 108, 856, 863	255,313
695	2009 N WILLOW AVENUE				
696	BROKEN ARROW, OK 74012				
697	MEAD & HUNT INC	Consulting Services	Fee & Expenses	921	75,668
698	6501 WATTS RD, SUITE 101				
699	MADISON, WI 53719				
700	MERCER HEALTH & BENEFITS LLC	Consulting Services	Fee & Expenses	923	80,000
701	PO BOX 730182				
702	DALLAS, TX 75373-0182				
703	METRO CONSULTING ASSOCIATES PLLC	Surveying Services	Fee & Expenses	184	902,472
704	6001 SCHOONER DR				
705	BELLEVILLE, MI 48111				
706	MICHIGAN NATURAL FEATURES INVENTORY	Consulting Services	Fee & Expenses	107, 108	154,500
707	RM-11 AGRICULTURE HALL				
708	EAST LANSING, MI 48224				
709	MICROSOFT LICENSING GP	Professional Services	Fee & Expenses	185	2,064,167
710	LOCKBOX 842467, 1401 ELM ST 5TH FLR				
711	DALLAS, TX 75202				
712					

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713	MID AMERICAN INSPECTION SVCS	Technical/	Fee &		
714	1206 EFFIE RD, PO BOX 1427	Testing	Expenses	184	548,496
715	GAYLORD, MI 49734	Services			
716	MID-AMERICA DYNAMICS INC	Technical	Fee &		
717	5403 PATTON DR, UNIT 211	Services	Expenses	184, 512, 513	91,101
718	LISLE, IL 60532				
719	MIDWEST FIBER NETWORKS LLC	Professional	Fee &	101, 107, 108, 165, 500, 506,	
720	3701 W BURNHAM ST, STE C	Services	Expenses	535, 556, 580, 851, 880, 903,	2,090,948
721	MILWAUKEE, WI 53215			920, 921, 923	
722	MILLER & CHEVALIER CHARTERED	Professional	Fee &		
723	655 FIFTEENTH ST NW, STE 900	Services	Expenses	146, 923	65,852
724	WASHINGTON, DC 20005-5701				
725	MILLER CANFIELD PADDOCK & STONE	Legal	Fee &	107, 108, 182, 184, 228, 500,	
726	150 WEST JEFFERSON, SUITE 2500	Services	Expenses	506, 510, 535, 556, 580, 851,	
727	DETROIT, MI 48226			880, 903, 920, 921, 923	542,752
728	MINACS GROUP INC (USA) INC	Training	Fee &		
729	34115 W TWELVE MILE RD	Services	Expenses	879, 903	2,476,660
730	FARMINGTON HILLS, MI 48331	Professional	Fee &		
731	MINERAL LABS INCORPORATED	Services	Expenses	184, 501, 502, 506, 514	76,040
732	309 PARKWAY DRIVE				
733	SALYERSVILLE, KY 41465	Professional	Fee &	107, 108, 549, 584, 850, 856,	
734	MISS DIG SYSTEM INC	Services	Expenses	857, 863, 865, 870, 909	525,378
735	3285 LAPEER RD WEST				
736	AUBURN HILLS, MI 48326	Maintenance	Fee &		
737	MOMAR INC	Services	Expenses	184, 501, 512	795,254
738	1830 ELLSWORTH INDUSTRIAL DR				
739	ATLANTA, GA 30318	Inspection/	Fee &		
740	MONARCH ELECTRIC APPARATUS SVCS	Maintenance	Expenses	512	193,614
741	18800 MEGINNITY ST				
742	MELVINDALE, MI 48122	Construction	Fee &	107, 108, 163, 183, 184, 417,	
743	MONARCH WELDING & ENGINEERING	Services	Expenses	506, 511, 512, 539, 588, 817,	
744	23635 MOUND ROAD			830, 834, 864, 920, 921, 935	896,333
745	WARREN, MI 48091	Inspection	Fee &		
746	MOODY INTERNATIONAL INC	Services	Expenses	107, 108	241,718
747	25025 I-45 NORTH, SUITE 111				
748	SPRING, TX 77380	Professional	Fee &		
749	MOODY'S INVESTORS SERVICES	Services	Expenses	146, 923	193,000
750	99 CHURCH STREET				
751	NEW YORK, NY 10007	Construction	Fee &		
752	MOORE TROSPER CONSTRUCTION CO	Services	Expenses	184, 935	2,064,052
753	4224 KELLER RD, PO BOX 217				
754	HOLT, MI 48842	Technical/	Fee &		
755	MORGAN MARKETING PARTNERS LLC	Consulting	Expenses	182	204,518
756	6205 DAVENPORT DRIVE				
757	MADISON, WI 53711-2447	Professional	Fee &		
758	MORROW & COMPANY	Services	Expenses	146, 184, 923, 930	144,312
759	470 WEST AVE				
760	STAMFORD, CT 06902	Consulting	Fee &		
761	MOTIVATE DESIGN LLC.	Services	Expenses	930	53,683
762	66 WEST BROADWAY, STE 600				
763	NEW YORK, NY 10007	Technical	Fee &		
764	MTS INTEGRATRAK	Services	Expenses	165	56,888
765	65 STATE RT 4E				
766	RIVER EDGE, NJ 07661	Construction	Fee &	107, 108, 163, 184, 417, 583,	
767	MUE INC	Services	Expenses	584, 585, 586, 587, 588, 593,	
768	2420 AUBURN RD			594, 874, 878, 879, 887, 892	22,734,253
769	AUBURN HILLS, MI 48326	Consulting	Fee &		
770	NATIONAL ENERGY FOUNDATION	Services	Expenses	182	1,575,909
771	4516 S 700, SUITE 100				
772	SALT LAKE CITY, UT 84107	Consulting	Fee &		
773	NAVIGANT CONSULTING INC	Services	Expenses	107, 108, 182, 500	141,612
774	30 S WACKER DR, STE 3550				
775	CHICAGO, IL 60606	Consulting	Fee &		
776	NEDERVELD ASSOCIATES SURVEYING	Services	Expenses	184	96,808
777	217 GRANDVILLE AVE SW, STE 302				
778	GRAND RAPIDS, MI 49503	Professional	Fee &	107, 108, 163, 184, 416, 417,	
779	NELSON TRANE COMPANY	Services	Expenses	501, 506, 539, 580, 588, 830,	
780	5335 HILL 23 DRIVE			879, 880, 894, 920, 921, 935	188,888
781	FLINT, MI 48507	Consulting	Fee &		
782	NEPC LLC	Services	Expenses	107, 108, 146, 926	125,870
783	ONE MAIN ST				
784	CAMBRIDGE, MA 02142				
785					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
786	NETSCOUT SYSTEMS				
787	310 LITTLETON ROAD	Professional	Fee &	107, 108, 165, 500, 506, 535,	
788	WESTFORD, MA 01886-4105	Services	Expenses	556, 580, 851, 880, 903, 923	360,672
789	NEW CENTURY ENGR & DESIGN INC	Consulting/		107, 108, 500, 502, 505, 506,	
790	3139 N MERIDIAN	Technical	Fee &	510, 511, 512, 539, 543, 544,	
791	SANFORD, MI 48657	Services	Expenses	546, 551	142,163
792	NEW HORIZONS COMPUTER LEARNING			107, 108, 146, 184, 416, 500,	
793	2947 EYDE PKWY, STE 210	Training	Fee &	506, 511, 535, 556, 580, 851,	
794	EAST LANSING, MI 48823	Services	Expenses	880, 903, 908, 920, 921, 923	83,100
795	NEWKIRK ELECTRIC ASSOCIATES			107, 108, 184, 416, 500, 506,	
796	1875 ROBERTS ST	Technical	Fee &	535, 556, 580, 583, 592, 593,	
797	MUSKEGON, MI 49442	Services	Expenses	851, 880, 903, 920, 921, 923	17,425,708
798	NOVO 1 INC				
799	4301 CAMBRIDGE RD	Technical	Fee &		
800	FORT WORTH, TX 76155	Services	Expenses	879	1,999,571
801	NTH CONSULTANTS LTD	Consulting/			
802	41780 SIX MILE RD	Technical	Fee &	107, 108, 146, 184, 501, 512,	
803	NORTHVILLE, MI 48168-3459	Services	Expenses	588, 824, 850, 859, 880, 923	729,059
804	OCCUPATIONAL ATHLETICS INC			107, 108, 146, 500, 506, 510,	
805	4309 LINGLESTOWN RD, SUITE 20	Consulting	Fee &	535, 539, 556, 580, 588, 851,	
806	HARRISBURG, PA 17112	Services	Expenses	880, 894, 903, 920, 921, 923	2,294,823
807	OFS ACQUISITION INC			107, 108, 163, 184, 501, 502,	
808	24300 SOUTHFIELD RD, STE 220	Technical	Fee &	505, 506, 511, 539, 588, 818,	
809	SOUTHFIELD, MI 48075	Services	Expenses	824, 853, 880, 920, 921, 935	1,086,102
810	O'HARROW CONSTRUCTION				
811	4575 ANN ARBOR RD	Construction	Fee &	107, 108, 163, 184, 582, 921,	
812	JACKSON, MI 49202	Services	Expenses	935	119,199
813	OHIO LUMEX CO INC				
814	9263 RAVENNA RD, UNIT A3	Testing	Fee &		
815	TWINSBURG, OH 44087	Services	Expenses	107, 108, 184	140,966
816	OLIVER WYMAN INC				
817	200 CLARENDON STREET, 12TH FLR	Professional	Fee &		
818	BOSTON, MA 02116	Services	Expenses	107, 108, 920, 921, 923	4,533,667
819	OPEN SYSTEMS INTERNATIONAL INC				
820	4101 ARROWHEAD DR	Technical	Fee &		
821	MEDINA, MN 55340-9649	Services	Expenses	107, 108	177,036
822	OPEX CORPORATION			107, 108, 184, 500, 506, 535,	
823	305 COMMERCE DRIVE	Technical	Fee &	556, 580, 851, 880, 903, 920,	
824	MOORESTOWN, NJ 08057-4234	Services	Expenses	921, 923	124,694
825	OPINIONLAB INC				
826	600 CENTRAL AVE, SUITE 265	Technical	Fee &		
827	HIGHLAND PARK, IL 60035	Services	Expenses	930	75,000
828	OPOWER INC				
829	1515 N COURTHOUSE RD, 8TH FLR	Technical	Fee &		
830	ARLINGTON, VA 22201	Services	Expenses	165, 908	651,478
831	ORACLE AMERICA INC				
832	500 ORACLE PKWY	Technical	Fee &		
833	REDWOOD SHORES, CA 94065	Services	Expenses	107, 108, 165, 184, 597, 901	691,232
834	OTIS ELEVATOR CO			107, 108, 163, 184, 417, 506,	
835	4500 EMPIRE WAY, SUITE 3	Maintenance	Fee &	511, 539, 542, 580, 586, 588,	
836	LANSING, MI 48917	Services	Expenses	830, 878, 880, 920, 921, 935	637,036
837	OUTLAND ENERGY SERVICES LLC				
838	302 1ST ST EAST	Professional	Fee &		
839	CANBY, MN 56220	Services	Expenses	107, 108, 549	849,174
840	PAY GOVERNANCE LLC				
841	100 N 18TH STREET, STE 821	Consulting	Fee &		
842	PHILADELPHIA, PA 19103	Services	Expenses	146, 923	162,529
843	PETROTECH INC				
844	NEW ORLEANS, LA 70123	Technical	Fee &		
845	DALLAS, TX 75254	Services	Expenses	107, 108	260,000
846	PHOENIX PARTNERS LLC	Inspection/			
847	845 MONROE STREET	Testing	Fee &		
848	CARLTON, MI 48117	Services	Expenses	512, 513, 553, 834	366,395
849	PHOENIX TECHNOLOGY SERVICES USA	Consulting/			
850	1805 BRITTMORE RD	Inspection	Fee &		
851	HOUSTON, TX 77043	Services	Expenses	107, 108	60,600
852	PILLSBURY WINTHROP SHAW PITTMAN LLP				
853	1540 BROADWAY	Legal	Fee &		
854	NEW YORK, NY 10036	Services	Expenses	181	248,641
855	PLATTS				
856	PO BOX 848093	Professional	Fee &	146, 163, 228, 501, 556, 851,	
857	DALLAS, TX 75284	Services	Expenses	920, 921, 925	74,095
858					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
859	PMA CONSULTANTS LLC				
860	ONE WOODWARD AVE, STE 1400	Consulting	Fee &		
861	DETROIT, MI 48226	Services	Expenses	107, 108, 184	371,565
862	POPAR TOYS				
863	2730 S HARDY DR #1	Technical	Fee &		
864	TEMPE, AZ 85282	Services	Expenses	184, 920, 921	50,500
865	POWELL ELECTRIC SYSTEMS INC	Engineering/			
866	8550 MOSLEY DRIVE	Technical	Fee &		
867	HOUSTON, TX 77075	Services	Expenses	107, 108	4,602,008
868	POWER COSTS INC				
869	301 DAVID L. BOREN BLVD, SUITE 2000	Consulting	Fee &		
870	NORMAN, OK 73072	Services	Expenses	165, 556	500,633
871	POWER PLANT SERVICES				
872	3131 SOFFEL AVE	Professional	Fee &		
873	MELROSE PARK, IL 60160	Services	Expenses	184, 513	370,280
874	POWER PLUS ENGINEERING INC				
875	46575 MAGELLAN DR	Testing	Fee &		
876	NOVI, MI 48377-2452	Services	Expenses	416	208,267
877	POWERPLAN INC				
878	200 GALLERIA PKWY, STE 1300	Consulting	Fee &	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	393,190
879	ATLANTA, GA 30339	Services	Expenses		
880	PRICEWATERHOUSE COOPERS LLP				
881	400 RENAISSANCE CENTER	Consulting	Fee &		
882	DETROIT, MI 48243	Services	Expenses	146, 181, 242, 920, 921, 923	5,612,906
883	PRISM ANALYTICAL TECHNOLOGIES INC				
884	2625 DENISON DRIVE, STE D	Testing	Fee &		
885	MOUNT PLEASANT, MI 48858	Services	Expenses	107, 108, 549	90,324
886	PROFESSIONAL COMMUNICATIONS SERVICES INC				
887	1410 WEST GANSON, PO BOX 293	Technical	Fee &	107, 108, 146, 163, 184, 500, 506, 535, 556, 580, 588, 851, 880, 903, 920, 921, 923, 935	346,373
888	JACKSON, MI 49202	Services	Expenses		
889	PROMORPHICS LLC				
890	288 N WILLOW RD	Consulting	Fee &		
891	ELMHURST, IL 60126	Services	Expenses	107, 108	101,936
892	PUMFORD CONSTRUCTION INC				
893	1674 CHAMPAGNE DR N	Construction	Fee &	107, 108, 163, 184, 500, 510, 511, 591, 865, 874, 880, 920, 921, 935	16,433,155
894	SAGINAW, MI 48604-9202	Services	Expenses		
895	QUESTLINE INC	Consulting/			
896	2025 RIVERSIDE DR	Technical	Fee &		
897	COLUMBUS, OH 43221-4012	Services	Expenses	182, 588, 879, 908, 923, 930	378,839
898	R-3 RECRUITMENT LLC				
899	1972 WOODBINE DR	Consulting	Fee &	107, 108, 500, 506, 535, 556, 580, 851, 880	50,199
900	CANTON, MI 48188	Services	Expenses		
901	RANDSTAD ENGINEERING				
902	225 SCIENTIFIC DR	Staffing	Fee &		
903	NORCROSS, GA 30092	Services	Expenses	107, 108, 184	128,536
904	REVOLUTION TECHNOLOGIES LLC				
905	1676 W HIBISCUS BLVD, STE 102	Staffing	Fee &	107, 108, 184, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	2,401,902
906	MELBOURNE, FL 32901	Services	Expenses		
907	RIVET SOFTWARE INC				
908	4340 S MONACO	Consulting	Fee &		
909	DENVER, CO 80237	Services	Expenses	146, 923	89,995
910	RL COOLSAET CONSTRUCTION CO				
911	PO BOX 279	Construction	Fee &		
912	TAYLOR, MI 48180	Services	Expenses	107, 108	4,645,513
913	RL MORRIS & SONS CONSTRUCTION				
914	3398 VALLEY RD NW	Construction	Fee &		
915	KALKASKA, MI 49646	Services	Expenses	107, 108, 856, 863, 887	15,908,483
916	RMB CONSULTING & RESEARCH INC				
917	5104 BUR OAK CIRCLE	Consulting	Fee &	107, 108, 500, 502, 506, 510, 512, 553	50,087
918	RALEIGH, NC 27612	Services	Expenses		
919	RMF NOOTER INC				
920	915 MATZINGER ROAD	Professional	Fee &		
921	TOLEDO, OH 43612	Services	Expenses	107, 108, 511, 512, 513	1,418,987
922	RMT INC				
923	744 HEARTLAND TRAIL	Professional	Fee &		
924	MADISON, WI 53717	Services	Expenses	107, 108, 553	948,393
925	ROCK INTERFACE SYSTEMS				
926	2708 KINNEY AVENUE NW	Technical	Fee &	107, 108, 163, 416, 512, 818, 851, 853, 857, 861, 864	198,436
927	GRAND RAPIDS, MI 49834	Services	Expenses		
928	ROGERS PRINTING INC				
929	3350 MAIN ST, PO BOX 215	Printing	Fee &		
930	RAVENNA, MI 49451	Services	Expenses	146, 184, 920, 921, 923, 926	226,085
931					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
932	ROOSE SERVICES INC	Consulting Services	Fee & Expenses	107, 108, 832	98,580
933	PO DRAWER 610				
934	KALKASKA, MI 49646				
935	ROWE PROFESSIONAL SERVICES CO	Engineering Services	Fee & Expenses	107, 108, 184, 186, 501, 512, 539, 542, 543, 549, 583, 584, 585, 593, 594, 856, 863, 935	2,611,547
936	PO BOX 3748				
937	FLINT, MI 48502				
938	RUSSELL REYNOLDS ASSOCIATES INC	Professional Services	Fee & Expenses	146, 930	65,716
939	200 PARK AVE, STE 2300				
940	NEW YORK, NY 10166				
941	SAIC ENERGY ENVIRONMENT & INFR LLC	Engineering Services	Fee & Expenses	107, 108	167,742
942	9400 N BROADWAY, SUITE 300				
943	OKLAHOMA CITY, OK 73114				
944	SANDPOINT CONSULTING INC	Consulting/ Technical Services	Fee & Expenses	107, 108	104,042
945	2716 COLONIAL WAY				
946	BLOOMFIELD HILLS, MI 48304				
947	SANS INSTITUTE	Training Services	Fee & Expenses	920, 921, 923	90,000
948	8120 WOODMONT AVE, SUITE 205				
949	BETHESDA, MD 20814				
950	SAP INDUSTRIES INC	Professional Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	12,999,815
951	3999 WEST CHESTER PIKE				
952	NEWTOWN SQUARE, PA 19073				
953	SAYERS40 INC	Technical Services	Fee & Expenses	165	63,798
954	825 CORPORATE WOODS PARKWAY				
955	VERNON HILLS, IL 60061				
956	SCHULTZ INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 416, 506, 539, 580, 588, 814, 816, 830, 834, 850, 879, 880, 894, 935	66,976
957	PO BOX 27607				
958	LANSING, MI 48909				
959	SDK ENGINEERING LLC	Staffing Services	Fee & Expenses	107, 108, 184, 506, 511, 512	541,758
960	111 GOLFCREST DR				
961	DEARBORN, MI 48124				
962	SECURE BANKING SOLUTIONS LLC	Professional Services	Fee & Expenses	165	66,060
963	3245 MAIN ST, STE 235-210				
964	FRISCO, TX 75034				
965	SERVICE SOLUTIONS US LLC	PEV Installation Services	Fee & Expenses	908	475,273
966	28635 MOUND RD				
967	WARREN, MI 48092				
968	SHERIDAN SURVEYING COMPANY	Survey Services	Fee & Expenses	184	194,799
969	910 FIFTH ST				
970	MICHIGAN CENTER, MI 49254				
971	SIDLEY AUSTIN LLP	Professional Services	Fee & Expenses	107, 108, 146, 181	52,644
972	ONE SOUTH DEARBORN				
973	CHICAGO, IL 60603				
974	SIDOCK GROUP INC	Consulting/ Engineering Services	Fee & Expenses	107, 108, 500, 510, 512, 824, 834, 856, 859, 864	313,087
975	45650 GRAND RIVER AVE				
976	NOVI, MI 48374				
977	SIEMENS ENERGY INC	Technical/ Engineering Services	Fee & Expenses	107, 108, 512, 513	4,671,715
978	601 OAKMONT LN, SUITE 180				
979	WESTMONT, IL 60559-5523				
980	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108	3,693,499
981	27421 HOLIDAY LANE				
982	PERRYSBURG, OH 43551				
983	SIGNATURE CONSULTANTS LLC	Consulting Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	587,686
984	2101 W COMMERCIAL BLVD, SUITE 3000				
985	FT LAUDERDALE, FL 33309				
986	SKILLSOFT CORPORATION	Training Services	Fee & Expenses	506, 539, 588, 830, 880, 901, 920, 921	289,510
987	107 NORTHEASTERN BLVD				
988	NASHUA, NH 03062				
989	SMITH HAUGHEY RICE & ROEGGE	Legal Services	Fee & Expenses	228	281,416
990	100 MONROE CENTER NW				
991	GRAND RAPIDS, MI 49503-2251				
992	SOIL AND MATERIALS ENGINEERS	Consulting Services	Fee & Expenses	107, 108, 182, 184, 186, 242, 500, 510, 512, 552, 818, 832, 887, 892, 920, 921, 935	1,158,112
993	43980 PLYMOUTH OAKS BLVD				
994	PLYMOUTH, MI 48170-2584				
995	SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	419,816
996	9364 W FREELAND RD				
997	FREELAND, MI 48623				
998	SOMAT ENGINEERING INC	Consulting Services	Fee & Expenses	107, 108, 543	52,732
999	26445 NORTHLINE ROAD				
1000	TAYLOR, MI 48180				
1001	SPX CORPORATION	Professional Services	Fee & Expenses	107, 108, 908	134,353
1002	28635 MOUND RD				
1003	WARREN, MI 48092				
1004					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1005	STANDARD & POORS CORP	Professional Services	Fee & Expenses	146, 923	216,000
1006	55 WATER STREET				
1007	NEW YORK, NY 10041				
1008	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107, 108, 163, 184, 416, 506, 511, 514, 539, 542, 544, 545, 588, 830, 834, 864, 880, 935	323,583
1009	11340 54TH AVENUE				
1010	ALLEDALE, MI 49401				
1011	STELLIUM INC	Consulting Services	Fee & Expenses	107, 108, 920, 921, 923	959,817
1012	10700 RICHMOND AVENUE, SUITE 208				
1013	HOUSTON, TX 77042				
1014	STRUCTURE GROUP LLC	Consulting Services	Fee & Expenses	107, 108, 923	178,123
1015	12335 KINGSRIDE #401				
1016	HOUSTON, TX 77024				
1017	SUCCESS FACTORS INC	Consulting Services	Fee & Expenses	165	150,000
1018	1500 FASHION ISLAND BLVD, SUITE 300				
1019	SAN MATEO, CA 94404				
1020	SULLIVAN WARD ASHER & PATTON	Legal Services	Fee & Expenses	228	506,868
1021	258000 NORTHWESTERN HWY, BOX 222				
1022	SOUTHFIELD, MI 48037-0222				
1023	SUNGARD ENERGY SYSTEMS INC	Professional Services	Fee & Expenses	501, 851	193,053
1024	601 WALNUT ST, SUITE 1010				
1025	PHILADELPHIA, PA 19106				
1026	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107, 108, 165, 184, 500, 506, 535, 556, 580, 851, 880, 901, 903, 908, 920, 921, 923, 930	1,815,255
1027	1095 CROOKS RD, STE 100				
1028	TROY, MI 48084				
1029	SUPERIOR ENVIRONMENTAL CORP	Environmental Services	Fee & Expenses	182	250,252
1030	1128 FRANKLIN ST				
1031	MARNE, MI 49435				
1032	SUPERIOR INVESTIGATIVE SERVICES	Professional Services	Fee & Expenses	107, 108, 228, 416, 417, 501, 511, 586, 597, 824, 859, 878, 879, 880, 893, 901, 902	137,619
1033	1100 CORPORATE OFFICE DR, STE 320				
1034	MILFORD, MI 48381				
1035	SURVEYING SOLUTIONS INC	Mapping Services	Fee & Expenses	184	81,843
1036	4471 M-61				
1037	STANDISH, MI 48658				
1038	SUSTAINALYTICS US INC	Consulting Services	Fee & Expenses	506, 539, 588, 814, 818, 850, 853, 880, 921, 935	60,000
1039	24 SCHOOL ST, STE 803				
1040	BOSTON, MA 02108				
1041	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 510, 535, 539, 556, 580, 851, 870, 880, 901, 903, 920, 921, 923	274,690
1042	7 WEST SQUARE LAKE ROAD				
1043	BLOOMFIELD HILLS, MI 48302				
1044	T2 UK LTD	Consulting Services	Fee & Expenses	588, 903, 908	326,963
1045	20 HANOVER SQUARE				
1046	LONDON, LO, W1S 1JY, UNITED KINGDOM				
1047	TC TECHNOLOGY/TADPOLE CARTESIA	Professional Services	Fee & Expenses	165	86,283
1048	2231 FARADAY AVE, SUITE 140				
1049	CARLSBAD, CA 92008				
1050	TECH ENVIRONMENTAL INC	Professional Services	Fee & Expenses	107, 108	152,621
1051	303 WYMAN ST, STE 295				
1052	WALTHAM, MA 02451				
1053	TECHNOLOGY PARTNERS INTERNATIONAL	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	70,217
1054	10055 GROGAN'S MILL RD, SUITE 200				
1055	THE WOODLANDS, TX 77380				
1056	TEKSYSTEMS INC	Staffing Services	Fee & Expenses	107, 108, 184, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	1,705,263
1057	7437 RACE RD				
1058	HANOVER, MD 21076				
1059	TELVENT USA CORPORATION	Consulting Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903	615,607
1060	7000A HOLLISTER RD				
1061	HOUSTON, TX 77040				
1062	TELVENT USA HOLDINGS LLC	Consulting Services	Fee & Expenses	107, 108, 556, 582, 588, 590, 592	114,133
1063	9110 W DODGE RD				
1064	OMAHA, NE 68114				
1065	THE DAVID GROUP	Advertising/ Marketing Services	Fee & Expenses	107, 108, 500, 505, 506, 510, 513, 535, 556, 580, 588, 851, 870, 880, 903, 920, 921, 923	141,420
1066	PO BOX 72080				
1067	CLEVELAND, OH 44192-0080				
1068	THE REHMANN GROUP	Audit Services	Fee & Expenses	923	56,275
1069	675 ROBINSON RD				
1070	JACKSON, MI 49204				
1071	THOMAS S KRUM CONSULTING LLC	Consulting Services	Fee & Expenses	107, 108, 163, 184, 416, 506, 511, 514, 548, 584, 587, 834, 864, 879, 880, 920, 921, 935	320,214
1072	572 ORCHARD RD				
1073	MARSHALL, MI 49068				
1074	THYSSENKRUPP ELEVATOR CORP	Engineering Services	Fee & Expenses	107, 108	1,244,130
1075	35432 INDUSTRIAL RD				
1076	LIVONIA, MI 48150				
1077					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1078	TIME MANAGEMENT				
1079	PO BOX 411	Professional	Fee &	107, 108, 506, 539, 543, 588,	
1080	MATTAWAN, MI 49071	Services	Expenses	814, 818, 850, 853, 880, 935	157,647
1081	TLT-BABCOCK INC				
1082	260 SPRINGSIDE DRIVE	Inspection	Fee &	163, 512	69,788
1083	AKRON, OH 44333-2433	Services	Expenses		
1084	TOSHIBA INTERNATIONAL CORP	Consulting/			
1085	101 MONTGOMERY, FLR-23	Engineering	Fee &		
1086	SAN FRANCISCO, CA 94104	Services	Expenses	107, 108	44,400,143
1087	TOWERS WATSON DELAWARE INC				
1088	LOCKBOX #741881, PO BOX 741881	Consulting	Fee &		
1089	ATLANTA, GA 30374-1881	Services	Expenses	146, 921, 923	134,749
1090	TQS RESEARCH INC				
1091	3600 MANSELL RD, STE 220	Consulting	Fee &		
1092	ALPHARETTA, GA 30022	Services	Expenses	921	59,188
1093	TRANSETH & ASSOCIATES PLLC				
1094	105 W HILLSDALE	Consulting	Fee &		
1095	LANSING, MI 48933	Services	Expenses	921	90,000
1096	TRC ENGINEERS LLC				
1097	14 GABRIEL DR	Consulting	Fee &		
1098	AUGUSTA, ME 04330-7853	Services	Expenses	107, 108	132,605
1099	TRUVEN HEALTH ANALYTICS INC				
1100	777 E EISENHOWER PKY, SUITE 500	Consulting	Fee &		
1101	ANN ARBOR, MI 48108	Services	Expenses	146, 920, 921, 923	168,959
1102	UNDERWATER CONSTRUCTION CORP				
1103	110 PLAINS RD, PO BOX 699	Professional	Fee &		
1104	ESSEX, CT 06426	Services	Expenses	543, 545	2,778,433
1105	UNITED CONVEYOR CORPORATION				
1106	2100 NORMAN DR W	Engineering	Fee &		
1107	WAUKEGAN, IL 60085	Services	Expenses	107, 108	6,458,015
1108	UNIVERSAL CABLING SYSTEMS INC				
1109	PO BOX 150530	Engineering	Fee &	107, 108, 163, 184, 500, 506,	
1110	GRAND RAPIDS, MI 49515-0530	Services	Expenses	542, 556, 580, 588, 817, 851,	
1111	URS CORPORATION GREAT LAKES			903, 908, 920, 921, 923, 935	439,737
1112	3950 SPARKS DR SE	Consulting	Fee &		
1113	GRAND RAPIDS, MI 49546	Services	Expenses	107, 108, 513, 537, 545, 920,	
1114	USIC LOCATING SERVICES INC			921	146,696
1115	PO BOX 713359	Professional	Fee &		
1116	CINCINNATI, OH 45271-3359	Services	Expenses	584, 585, 586, 587, 596, 874,	
1117	VALLEY CITY ENVIRONMENTAL SVCS			887, 892	5,457,611
1118	1040 MARKET ST SW	Professional	Fee &		
1119	GRAND RAPIDS, MI 49503-4893	Services	Expenses	107, 108, 184, 500, 502, 506,	
1120	VALVE RECONDITIONING SERVICE			510, 511, 542, 543, 549, 553,	
1121	17180 FRANCIS ST	Inspection/	Fee &	583, 588, 856, 857, 863, 880	298,281
1122	MELVINDALE, MI 48122	Testing	Expenses		
1123	VANGUARD FIRE & SECURITY CO INC	Services		512	72,526
1124	2101 MARTINDALE AVE SW, PO BOX 9218	Inspection	Fee &		
1125	GRAND RAPIDS, MI 49509	Services	Expenses	107, 108, 163, 184, 417, 500,	
1126	VENTYX INC			502, 506, 510, 512, 514, 588,	
1127	400 PERIMETER CENTER TERRACE,STE 500	Professional	Fee &	834, 880, 908, 920, 921, 935	87,316
1128	ATLANTA, GA 30346	Services	Expenses	107, 108, 416, 500, 501, 506,	
1129	VERIZON NETWORK INTEGRATION GRP			535, 556, 580, 851, 880, 903,	
1130	100 E ROYAL LANE, SUITE 300	Professional	Fee &	923	1,563,407
1131	IRVING, TX 75039	Services	Expenses		
1132	VERIZON SELECT SERVICES INC				
1133	ONE TOWNE SQUARE	Technical/	Fee &	107, 108, 165, 500, 506, 535,	
1134	SOUTHFIELD, MI 48076	Maintenance	Expenses	556, 580, 851, 880, 903, 920,	
1135	W SOULE & COMPANY	Services		921, 923	192,695
1136	7125 S SPRINKLE RD	Construction	Fee &		
1137	PORTAGE, MI 49002	Services	Expenses	107, 108, 553	147,785
1138	WADE TRIM INC				
1139	3933 MONITOR RD	Professional	Fee &		
1140	BAY CITY, MI 48706	Services	Expenses	107, 108	805,614
1141	WALBRIDGE ALDINGER CO				
1142	777 WOODWARD AVE, STE 300	Construction	Fee &		
1143	DETROIT, MI 48226	Services	Expenses	107, 108	4,811,182
1144	WARNER NORCROSS & JUDD LLP				
1145	900 FIFTH THIRD CENTER, 111 LYON ST NW	Legal	Fee &		
1146	GRAND RAPIDS, MI 49503	Services	Expenses	107, 108, 228, 588, 880, 923	77,184
1147	WEATHERFORD INTERNATIONAL INC				
1148	515 POST OAK BLVD, SUITE 600	Engineering	Fee &		
1149	HOUSTON, TX 77027	Services	Expenses	107, 108, 856	98,440
1150					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1151	WELDED CONSTRUCTION LP				
1152	26933 ECKEL RD	Construction	Fee &		
1153	PERRYSBURG, OH 43551	Services	Expenses	107, 108, 863	4,709,163
1154	WEST INFORMATION PUBLISHING				
1155	PO BOX 6187	Professional	Fee &		
1156	CAROL STREAM, IL 60197-6187	Services	Expenses	146, 228, 920, 921, 925	75,922
1157	WEST SHORE SERVICES INC				
1158	6620 LAKE MICHIGAN DR, PO BOX 188	Technical	Fee &		
1159	ALLENDALE, MI 49401	Services	Expenses	107, 108, 539, 543, 545	55,786
1160	WHITE CONSTRUCTION INC	Engineering/			
1161	PO BOX 249	Construction	Fee &		
1162	CLINTON, IN 47842	Services	Expenses	107, 108	2,459,811
1163	WILCOX PROFESSIONAL SERVICES LLC				
1164	ONE MADISON AVE	Professional	Fee &		
1165	CADILLAC, MI 49601	Services	Expenses	107, 108	132,226
1166	WILLIAM A KIBBE & ASSOC INC				
1167	1475 S WASHINGTON AVE	Professional	Fee &		
1168	SAGINAW, MI 48601	Services	Expenses	107, 108, 184, 506, 512, 513, 514	267,665
1169	WILLIAMS & WORKS INC	Consulting/			
1170	549 OTTAWA AVENUE NW	Survey	Fee &		
1171	GRAND RAPIDS, MI 49503	Services	Expenses	107, 108, 184	327,827
1172	WOLFGANG GERTKEMPER				
1173	HEDDERICHSTRASS 45	Consulting	Fee &		
1174	FRANKFURT, 06 60594, GERMANY	Services	Expenses	920, 921, 923	86,491
1175	WONDERLIC INC				
1176	1795 N BUTTERFIELD RD	Testing	Fee &		
1177	LIBERTYVILLE, IL 60048-1238	Services	Expenses	903	56,834
1178	WORLEY PARSONS OF MICHIGAN INC				
1179	2675 MORGANTOWN RD	Engineering	Fee &		
1180	READING, PA 19607	Services	Expenses	107, 108, 184	1,975,405
1181	XEROX CORPORATION				
1182	1240 BEECH BAY DR	Maintenance	Fee &		
1183	UNION CITY, MI 49094-8709	Services	Expenses	921	115,528
1184	XMATTERS INC	Technical/			
1185	4457 WILLOW RD, STE 220	Consulting	Fee &		
1186	PLEASANTON, CA 94588	Services	Expenses	165	55,581
1187					
1188					
1189					
1190					
1191					
1192					
1193					
1194					
1195					
1196					
1197					
1198					
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1223					803,241,636

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
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, Emp Benefits	(1)	937
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	727,340
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	158,601
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	(460)
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	576,965
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	9,507
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	17,846
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs		
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	11,098
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	48,224
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	5,943
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	121,752
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 49.9%	Professional Svcs		1,690
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	28,144
16	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		
17	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	47,974
18	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	3,188
19	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		5,482
20	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		
21	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	80,270
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,230
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		54,012
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
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42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,899,743

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013			
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	12,260	12,260	Full Cost	1
419	5	146	1,670	2,612	Full Cost	2
419	5,022	146,184	4,366,083	5,098,445	Full Cost	3
419	987	146	356,754	516,342	Full Cost	4
419	2	146	806	348	Full Cost	5
419	4,977	146	3,203,211	3,785,153	Full Cost	6
419	139	146	63,994	73,640	Full Cost	7
419	771	146	392,823	411,440	Full Cost	8
419		146	45,138	45,138	Full Cost	9
419	682	146	352,391	364,171	Full Cost	10
419	1,482	146	738,592	788,298	Full Cost	11
419	40	146	14,757	20,740	Full Cost	12
419	731	146	251,778	374,261	Full Cost	13
419		146	10,464	12,154	Full Cost	14
419	1,238	146	631,740	661,122	Full Cost	15
419		146	24,000	24,000	Full Cost	16
419		146	1,379,188	1,427,162	Full Cost	17
419	26	146	9,413	12,627	Full Cost	18
419		146	33,632	39,114	Full Cost	19
419		146	14,964	14,964	Full Cost	20
419	432	146	143,310	224,012	Full Cost	21
419	8	146	2,804	4,042	Full Cost	22
419		146	70,785	124,797	Full Cost	23
						24
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	16,542		12,120,557	14,036,842		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Energy Corporation	Parent Company	Corporate Costs	923	85,000
2			Restricted Stock		
3					
4	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services	921	818
5					
6	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	18,005,337
7					
8	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	20,676,136
9					
10	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	47,264,980
11					
12					
13					
14					
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30					
TOTAL					86,032,271

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426	13,785,450			13,870,450	Full Cost	1
						2
						3
		228	4,666	5,484	Full Cost	4
						5
				18,005,337	Full Cost	6
						7
				20,676,136	Full Cost	8
						9
				47,264,980	Full Cost	10
						11
						12
						13
						14
						15
						16
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	13,785,450		4,666	99,822,387		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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									
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									

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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	15,985,113	19	Transmission by others losses	0		
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	36,858,300		
5	Hydro-Conventional	442,839	21	DISPOSITION OF ENERGY			
6	Hydro-Pumped Storage	854,852	22	Sales to Ultimate Consumers			
7	Other	1,644,836		(Including Interdepartmental Sales)	32,556,015		
8	LESS Energy for Pumping	1,225,430	23	Requirements Sales for Resale			
9	Net Generation (Total of lines 3 thru 8)	17,702,210		(See instruction 4, page 311.)	296,004		
10	Purchases	19,156,090	24	Non-Requirements Sales For Resale			
11	Power Exchanges:			(See instruction 4, page 311.)	2,424,772		
12	Received		25	Energy furnished without charge			
13	Delivered		26	Energy used by the company (Electric			
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	13,152		
15	Transmission for other (Wheeling)		27	Total Energy Losses	1,568,357		
16	Received		28	TOTAL (Enter total of lines 22 thru			
17	Delivered			27) (MUST equal line 20)	36,858,300		
MONTHLY PEAKS AND OUTPUT							
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system				amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.			
2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.				4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).			
3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the				5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).			
NAME of SYSTEM:							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)	
29	January	3,078,376	93,390	5384	22	1900	
30	February	2,744,255	70,989	5070	4	2000	
31	March	3,208,979	413,000	4819	20	2000	
32	April	2,839,702	183,967	4670	11	2000	
33	May	3,040,705	206,697	5718	30	1600	
34	June	3,034,405	107,622	6745	24	1600	
35	July	3,557,497	143,609	7953	17	1600	
36	August	3,392,237	194,267	6778	29	1600	
37	September	2,869,291	92,195	7173	10	1600	
38	October	2,962,159	185,439	4709	4	1300	
39	November	2,999,827	208,139	5151	25	1900	
40	December	3,130,867	80,412	5460	12	1900	
41	TOTAL	36,858,300	1,979,726				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11/15/16		Year of Report December 31, 2013	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Cobb 4-5 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1956			
4	Year last unit was installed	1967		1957			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	669.12		312.50			
6	Net Peak Demand on Plant-MW (60 minutes)	634		307			
7	Plant hours connected to load	8544		8650			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		317			
10	When limited by condenser water	611		307			
11	Average number of employees	134		88			
12	Net generation, exclusive of plant use-KWh	3,177,960,600		1,800,857,600			
13	Cost of plant: Land and Land Rights	1,949,688		113,291			
14	Structures and Improvements	99,903,421		33,610,349			
15	Equipments costs	664,687,664		166,525,901			
16	Asset Retirement Costs	0		0			
17	Total cost	766,540,773		200,249,541			
18	Cost per KW of Installed capacity (line 5)	1145.5954		640.7985			
19	Production Expenses: Oper., Supv., & Engr.	3,558,468		1,860,787			
20	Fuel	100,182,397		61,203,203			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,238,833		2,697,102			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,273,889		1,852,881			
26	Misc. steam (or nuclear) power expenses	2,169,476		1,379,062			
27	Rents	-		-			
28	Allowances	59		48			
29	Maintenance Supervision and Engineering	1,372,605		428,041			
30	Maintenance of structures	2,061,201		780,497			
31	Maintenance of boiler (or reactor) plant	6,831,770		4,544,287			
32	Maintenance of electric plant	1,438,653		885,297			
33	Maintenance of Misc. steam (or nuclear) plant	604,285		1,387,250			
34	Total Production Expenses	122,731,636		77,018,455			
35	Expenses per net KWh	0.0386		0.0428			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil		Coal	Gas	
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Tons	Barrels		Tons	Mcf	
38	Quantity (units) of fuel burned	1807511	11339		1046423	188666	
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)	18206094	5838000		17739045	944376	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	50.738	132.338		52.248	5.558	
41	Avg. cost of fuel per unit burned	53.108	132.338		55.635	5.558	
42	Avg. cost of fuel burned per million Btu	2.917	22.6683		3.136	5.885	
43	Avg. cost of fuel burned per KWh net gen.	0.0302	0.000		0.0323	0.001	
44	Avg. Btu per KWh net generation	10355.000	21.000		10308.000	99.000	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)									
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.					functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.				
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.					12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.				
Plant Name: Whiting (d)			Plant Name: Karn 1 & 2 (e)			Plant Name: Karn 3 & 4 (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1952			1959			1975			3
1953			1961			1977			4
345.31			544.00			1402.25			5
317			514			717			6
8760			8646			329			7
0			0			0			8
326			515			1214			9
317			510			1204			10
91			112			59			11
1,664,036,000			2,643,495,000			62,551,000			12
474,999			178,947			50,886			13
29,755,634			59,589,060			36,664,790			14
147,953,766			621,659,651			264,060,284			15
-			-			-			16
178,184,399			681,427,658			300,775,960			17
516.0129			1,252.6244			214.4952			18
2,754,471			3,062,133			2,380,145			19
55,613,914			84,470,456			9,632,507			20
-			-			-			21
2,714,982			2,155,235			1,260,702			22
-			-			-			23
-			-			-			24
862,074			2,033,080			1,233,837			25
1,806,320			1,596,684			1,165,896			26
-			-			-			27
46			18			3			28
1,456,536			1,245,346			1,246,797			29
554,302			1,528,448			749,856			30
3,573,439			9,693,244			907,315			31
746,468			2,158,716			751,049			32
135,160			89,273			247,608			33
70,217,712			108,032,633			19,575,715			34
0.0422			0.0409			0.3130			35
Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		37
1012392	13339		1498086	13805	52097	985750	25295		38
17701159	5880000		17684354	5796000	1025000	1010219	6230874		39
50.56	129.902		51.349	140.246	6.951	8.631	0		40
51.065	129.902		51.79	140.246	6.951	8.631	43.345		41
2.885	22.092		2.929	24.197	6.782	8.544	6.957		42
0.0311	0.001		0.0293	0.0007	0.000	0.136	0.0175		43
10769.000	47.000		10022.000	30.000	20.000	15920.000	2520.000		44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock 7 & 8 (b)		Plant Name: BCCobb 1-3 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1955		1948			
4	Year last unit was installed	1958		1950			
5	Total Installed cpty. (max. generator name plate ratings in MW)	312.50		207.00			
6	Net Peak Demand on Plant-MW (60 minutes)	307		0			
7	Plant hours connected to load	8524		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	310		0			
10	When limited by condenser water	309		0			
11	Average number of employees	107		0			
12	Net generation, exclusive of plant use-KWh	1,644,662,000		0			
13	Cost of plant: Land and Land Rights	144,060		0			
14	Structures and Improvements	34,533,705		62,857			
15	Equipments costs	144,623,511		24,925,086			
16	Asset Retirement Costs	0		0			
17	Total cost	179,301,276		24,987,943			
18	Cost per KW of Installed capacity (line 5)	573.7641		120.7147			
19	Production Expenses: Oper., Supv., & Engr.	2,903,858		10,264			
20	Fuel	49,235,062		-			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	1,732,652		166,052			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	1,610,506		146,012			
26	Misc. steam (or nuclear) power expenses	1,641,113		-			
27	Rents	-		-			
28	Allowances	61		-			
29	Maintenance Supervision and Engineering	1,245,346		2,736			
30	Maintenance of structures	996,379		3,243			
31	Maintenance of boiler (or reactor) plant	3,678,481		2,074			
32	Maintenance of electric plant	444,809		11,440			
33	Maintenance of Misc. steam (or nuclear) plant	305,248		(789)			
34	Total Production Expenses	63,793,515		341,032			
35	Expenses per net KWh	0.0388		0			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil	Gas			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Mcf			
38	Quantity (units) of fuel burned	916804	4753	90189			
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)	18123901	5752656	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	51.885	139.314	7.91			
41	Avg. cost of fuel per unit burned	51.2272	139.314	7.91			
42	Avg. cost of fuel burned per million Btu	2.826	24.217	0.0004			
43	Avg. cost of fuel burned per KWh net gen.	0.0286	0.000	0.0004			
44	Avg. Btu per KWh net generation	10103	17.000	55.000			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Campbell 3 (Total) (d)	Plant Name: Campbell 3 (CECo) (e)	Plant Name: Zeeland (f)	Line No.
Steam	Steam	Gas Turbine/Steam	1
Conventional	Conventional	Outdoor	2
1980	1980	2001	3
1980	1980	2002	4
916.76	855.43	968.15	5
837	781	913	6
7610	7610	3550	7
0	0	0	8
835	779	934	9
805	751	840	10
133	0	24	11
5,440,773,000	5,053,562,000	1,380,350,000	12
1,815,499	1,748,580	1,372,614	13
219,191,539	204,589,191	25,095,914	14
923,513,585	866,499,881	295,466,098	15
-	-	-	16
1,144,520,623	1,072,837,652	321,934,626	17
1248.4408	1254.1501	332.5256	18
-	3,164,032	408,522	19
-	147,071,032	45,317,524	20
-	-	-	21
-	2,279,571	-	22
-	-	-	23
-	-	-	24
-	1,460,715	402,930	25
-	2,320,945	3,030,185	26
-	-	-	27
-	38	3	28
-	1,408,798	330,622	29
-	884,424	425,409	30
-	5,858,449	-	31
-	828,563	6,368,423	32
-	682,740	-	33
-	165,959,307	56,283,618	34
0	0.0328	0.0408	35
	Coal	Oil	Gas
	Tons	Barrels	Mcf
	2850733	16096	10439355
	17659261	5838000	1035719
	48.748	132.468	4.334
	49.483	132.468	4.334
	2.802	22.691	0.418
	0.279	0.000	0.0328
	9962.000	19.000	7833.000

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Weadock (b)		Plant Name: Thetford (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1968		1970			
4	Year last unit was installed	1969		1971			
5	Total Installed cpty. (max. generator name plate ratings in MW)	18.59		222.07			
6	Net Peak Demand on Plant-MW (60 minutes)	0		64			
7	Plant hours connected to load	0		19			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	0		0			
10	When limited by condenser water	0		0			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	-		(304,480)			
13	Cost of plant: Land and Land Rights	-		126,315			
14	Structures and Improvements	4,512		602,198			
15	Equipments costs	1,608,844		19,814,929			
16	Asset Retirement Costs	-		-			
17	Total cost	1,613,356		20,543,442			
18	Cost per KW of Installed capacity (line 5)	86.7862		92.5089			
19	Production Expenses: Oper., Supv., & Engr.	12,157		12,157			
20	Fuel	-		50,824			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	(1,982)		72,040			
26	Misc. steam (or nuclear) power expenses	(1,982)		(1,982)			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	12,157		12,157			
30	Maintenance of structures	(661)		1,080			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	2,648		353,676			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	22,337		499,952			
35	Expenses per net KWh	0		-1.6420			
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			7591			
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)			1009577			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year			6.695			
41	Avg. cost of fuel per unit burned			6.695			
42	Avg. cost of fuel burned per million Btu			6.631			
43	Avg. cost of fuel burned per KWh net gen.			-0.167			
44	Avg. Btu per KWh net generation			-25170			

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Whiting (d)	Plant Name: Morrow (e)	Plant Name: Gaylord (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1968	1966	3
1968	1969	1968	4
18.59	36.00	82.59	5
0	0	47	6
0	0	147	7
0	0	0	8
0	0	44	9
0	0	33	10
0	0	5	11
-	-	3,899,000	12
-	-	14,936	13
93,572	12,154	256,330	14
1,642,907	3,459,610	6,102,189	15
-	-	-	16
1,736,479	3,471,764	6,373,455	17
93,4093	96,4379	77,1698	18
12,157	9,121	10,705	19
-	6,527	1,042,199	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
(241)	13,138	24,649	25
(1,982)	7,385	7,385	26
-	-	-	27
-	-	-	28
12,191	9,121	9,121	29
(661)	27,423	8,297	30
-	-	-	31
184	7,170	166,975	32
-	-	-	33
21,648	79,885	1,269,331	34
0.00	0.0000	0.3256	35
oil	Gas	Gas	36
		Mcf	37
		70114	38
		999741	39
		14.987	40
		14.987	41
		14.991	42
		0.2695	43
		17978.000	44

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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of PLant4 are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Straits (b)		Plant Name: Campbell (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Gas Turbine Peaker		Gas Turbine Peaker			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1969		1968			
4	Year last unit was installed	1969		1968			
5	Total Installed cpty. (max. generator name plate ratings in MW)	20.00		18.59			
6	Net Peak Demand on Plant-MW (60 minutes)	7		0			
7	Plant hours connected to load	31		0			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	10		0			
10	When limited by condenser water	5		0			
11	Average number of employees	0		0			
12	Net generation, exclusive of plant use-KWh	173,200		-			
13	Cost of plant: Land and Land Rights	4,694		-			
14	Structures and Improvements	50,816		33,688			
15	Equipments costs	2,099,325		1,715,939			
16	Asset Retirement Costs	-		-			
17	Total cost	2,154,835		1,749,627			
18	Cost per KW of Installed capacity (line 5)	107.7418		94.1166			
19	Production Expenses: Oper., Supv., & Engr.	9,121		9,121			
20	Fuel	167,891		-			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	-		-			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	15,542		10,443			
26	Misc. steam (or nuclear) power expenses	7,385		7,385			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	9,121		9,185			
30	Maintenance of structures	3,280		2,304			
31	Maintenance of boiler (or reactor) plant	-		-			
32	Maintenance of electric plant	11,982		6,809			
33	Maintenance of Misc. steam (or nuclear) plant	-		-			
34	Total Production Expenses	224,322		45,247			
35	Expenses per net KWh	1.2952		0.0000			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Gas		Oil			
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Mcf		Barrels			
38	Quantity (units) of fuel burned	3367		0			
39	Avg. Heat cont. of fuel burned (Btu per lb. Of coal, per gal. of oil, or per Mcf of gas) (give unit if nuclear)	1000000		0			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	51.294		0.000			
41	Avg. cost of fuel per unit burned	51.294		0.000			
42	Avg. cost of fuel burned per million Btu	51.294		0.000			
43	Avg. cost of fuel burned per KWh net gen.	0.9972		0			
44	Avg. Btu per KWh net generation	19440.000		0.000			

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
402	20	b	JHC 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,185,079		
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$1,936,536		
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of \$2,183,598		
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$4,607,375		
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$27,851		
402	28	b,c	Expenses from Account 509		
403	28	d,e,f	Expenses from Account 509		
403.1	1	d	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2013.		
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$872,826		
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$2,699,955		
402.1	28	b	Expenses from Account 509		
402.3	28	c	Expenses from Account 509		
403.1	28	e	Expenses from Account 509		
403.1	20	f	Zeeland includes ash, fuel handling and other non-fuel clause expenses in the amount of \$60,197		
402-403	6-7 & 11	b-e	The statistics on these lines have been updated.		
402.1	6-7 & 11	b	The statistics on these lines have been updated.		
403.1	11	d	The statistic on this line has been updated.		
403.1	7	e-f	The statistics on these lines have been updated.		
403.1	11, 39 & 44	f	The statistics on these lines have been updated.		
402.2	11 & 44	c	The statistics on these lines have been updated.		
403.2	7	f	The statistics on these lines have been updated.		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>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.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>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.</p>				
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)	35	12	
7	Plant hours connected to load	7,469	8,760	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	18	
10	(b) under the most adverse oper. conditions	4	2	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	112,747,000	50,191,000	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	898,960	2,471,581	
16	Reservoirs, Dams, and Waterways	5,736,051	5,004,449	
17	Equipment costs	7,441,789	1,947,306	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	14,405,477	9,463,557	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	457.0266	498.0819	
22	Production Expenses:			
23	Operation Supervision and Engineering	91,240	76,476	
24	Water for power	71,553	32,716	
25	Hydraulic Expenses	102,316	134,038	
26	Electric Expenses	128,419	117,902	
27	Misc. Hydraulic Power Generation Expenses	104,185	61,991	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	14,536	30,022	
30	Maintenance of Structures	159,727	8,082	
31	Maintenance of Reservoirs, Dams and Waterways	189,867	35,093	
32	Maintenance of Electric Plant	77,992	15,684	
33	Maintenance of Misc. Hydraulic Plant	59,486	31,879	
34	Total Production Expenses (Total lines 23 thru 33)	999,321	543,883	
35	Expenses per net KWh	0.0089	0.0108	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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
1,918			3
1,918			4
20.10			5
17			6
8,760			7
			8
21			9
5			10
6			11
64,247,000			12
			13
4,380			14
869,714			15
4,934,455			16
2,461,141			17
13,383			18
0			19
8,283,073	0	0	20
412.0932			21
			22
77,813			23
35,579			24
284,380			25
134,353			26
78,696			27
0			28
30,022			29
65,904			30
33,712			31
26,887			32
111,429			33
878,775	0	0	34
0.0137			35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
407	11	d	The statistic on this line has been updated.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.		4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses.	
Line No.	Item (a)	FERC Licensed Project No.2680 Plant Name: LUDINGTON (Total) (b)	
1	Type of Plant Construction (Conventional or Outdoor)	Conventional	
2	Year Originally Constructed	1973	
3	Year Last Unit was Installed	1973	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	1,979	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,862	
6	Plant Hours Connected to Load While Generating	3,317	
7	Net Plant Capability (In megawatts)	1,820	
8	Average Number of Employees	38	
9	Generation Exclusive of Plant Use-KWh	2,078,676,000	
10	Energy Used for Pumping-KWh	2,949,498,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(870,822,000)	
12	Cost of Plant		
13	Land and Land Rights	3,316,795	
14	Structures and Improvements	59,730,932	
15	Reservoirs, Dams and Waterways	212,711,599	
16	Water Wheels, Turbines, and Generators	92,497,487	
17	Accessory Electric Equipment	19,483,154	
18	Miscellaneous Powerplant Equipment	16,197,599	
19	Roads, Railroads, and Bridges	3,416,146	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	407,353,712	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	205.8382	
23	Production Expenses		
24	Operation Supervision and Engineering		
25	Water for Power		
26	Pumped Storage Expenses		
27	Electric Expenses		
28	Miscellaneous Pumped Storage Power Generation Expenses		
29	Rents		
30	Maintenance Supervision and Engineering		
31	Maintenance of Structures		
32	Maintenance of Reservoirs, Dams, and Waterways		
33	Maintenance of Electric Plant		
34	Maintenance of Miscellaneous Pumped Storage Plant		
35	Production Exp. Before Pumping Exp. (Total of lines 24 thru 34)		
36	Pumping Expenses		
37	Total Production Expenses (Enter Total of lines 35 and 36)		
38	Expenses per KWh (Enter result of line 37 ÷ line 9)		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
classified as "Other Power Supply Expenses."		estimated amounts of energy from each station or other source that	
6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.		individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If	
7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36, and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the		contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.	
FERC Licensed Project No. 2680 Plant Name: LUDINGTON (CECo %) (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional			1
1973			2
1973			3
1,009			4
944			5
2,446			6
928			7
			8
854,852,000			9
1,225,430,000			10
(370,578,000)	0	0	11
			12
2,290,346			13
29,416,392			14
97,018,757			15
45,448,190			16
8,923,620			17
9,702,618			18
75,904			19
			20
192,875,827	0	0	21
191.1554			22
			23
357,072			24
807,412			25
1,214,837			26
680,918			27
515,548			28
2,142			29
178,885			30
734,222			31
1,088,997			32
1,301,544			33
1,422,501			34
8,304,078	0	0	35
33,520,149			36
41,824,227	0	0	37
0.0489			38

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2013

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, 2013.
409	7	c	The statistic on this line has been updated.

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11/15/16		Year of Report December 31, 2013	
GENERATING PLANT STATISTICS (Small Plants)							
1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.			
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity- Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	
1	Hydro:						
2	Foote - FPC #2436	1918	9.00	9.3	30,111,000	4,599,964	
3	Cooke - FPC #2450	1911	9.00	7.1	26,687,000	3,672,612	
4	Five Channels - FPC #2453	1912	6.00	6.3	23,450,000	4,054,997	
5	Loud - FPC #2449	1913	4.00	5.3	17,684,000	3,411,104	
6	Alcona - FPC #2447	1924	8.00	7.6	27,663,000	4,031,395	
7	Mio - FPC #2448	1916	4.96	4.2	14,814,000	5,689,736	
8	Croton - FPC #2468	1907	8.85	7.0	26,590,000	10,150,796	
9	Rogers - FPC #2451	1906	6.76	5.6	26,717,000	8,175,480	
10	Webber - FPC #2566	1907	4.30	2.9	7,739,000	8,426,023	
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.6	14,275,000	3,006,477	
12							
13							
14	Wind:						
15	Lake Winds Energy Park	2012	100.8	97.4	260,619,000	221,366,745	
16							
17							
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21							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013			
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see inst. 11, p. 403.		steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.						
5. If any plant is equipped with combinations of						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
511,107	376,845		290,721			1
408,068	427,893		194,806			2
675,833	298,030		275,249			3
852,776	294,195		83,317			4
503,924	345,920		306,308			5
1,147,124	348,153		123,898			6
1,146,983	456,334		341,032			7
1,209,391	367,965		207,327			8
1,959,540	434,933		124,082			9
1,179,011	358,755		206,038			10
						11
						12
						13
						14
2,196,099	1,336,052		277,831			15
						16
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						22
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	15	d	The statistic on this line has been updated.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11/15/16		Year of Report December 31, 2013	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismanteled, Remove from Service, Sold, or Leased to Others During Year 1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
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	Plant Upgrade *					
9	Pumped Storage	Unit 1	386.75	2019	2020		
10		Unit 2	386.75	2013	2015		
11		Unit 3	386.75	2018	2019		
12		Unit 4	386.75	2015	2016		
13		Unit 5	386.75	2016	2017		
14		Unit 6	386.75	2017	2018		
15							
16		* Note:					
17		Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)					
18		Each company will receive their prorata portion of the incremental capacity from the upgrade.					
19							
20							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
21	Cross Winds	Huron & Tuscola Cou.	Wind	105		2013	2014
22							
23							
24							
25							
26							
27							
D. New Units In Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
28							
29							
30							
31							
32							
33							
34							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2013
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FOOTNOTE DATA

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

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
STEAM ELECTRIC GENERATING PLANTS							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not			
BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant (a)	Location of Plant (b)	Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
3			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
4	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
5			1-1949 (2)	Gas	950	900	600
6			1-1949 (2)	Gas	950	900	600
7			1-1956	Coal-Pulverized	2,300	1050/1000	1,050
8			1-1957	Coal-Pulverized	2,300	1050/1000	1,050
9	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
10			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
11			1-1975	Crude & Residual & Natural Gas	2,250	955/955	4,625
12			1-1977	Crude, Residual Natural Gas	2,250	955/955	4,625
13	J C Weadock	Essexville	1-1955	Coal-Pulverized	2,300	1050/1000	1,050
14			1-1958	Coal-Pulverized	2,300	1050/1000	1,050
15	J R Whiting	Near Erie	1-1952	Coal-Pulverized	1,650	1000/1000	690
16			1-1952	Coal-Pulverized	1,650	1000/1000	690
17			1-1953	Coal-Pulverized	1,650	1000/1000	850
18	Zeeland	Zeeland	1-2002	Combined Cycle	2,101	1050	660
19	See Note (1) and (2) on Page 413A.1						
20	* Primary system pressure		** Steam generator output				

Name of Respondent Consumers Energy Company				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report (Mo, Da, Yr) 04/15/14			Year of Report December 31, 2013	
STEAM ELECTRIC GENERATING PLANTS (cont'd)												
operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment								and its book cost are contemplated. 7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.				
Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)												
Year In- stalled	TURBINES <i>Include both ratings for boiler and turbine generator of dual-rated installations</i>				NAME PLATE Rating in Kw		GENERATORS		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)	Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega- Watt	Type (Indicate tandem- compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non- condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)	(Designate air cooled generators)					
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0	1,540.2	1
					97.4+	132.5	25.0	45.0	0.85	16.0		2
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		3
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0		4
												5
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1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		8
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		9
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		10
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		11
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		12
												13
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		14
					108.8	136	25.0	45.0	0.85			15
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		16
					108.8	136	25.0	45.0	0.85			17
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		18
												19
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	1,946.30	20
												21
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		22
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	312.6	23
												24
												25
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		26
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		27
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	345.5	28
												29
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0	590.8	30
												31
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												32
												33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
413 A		C	(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.
413 A		C	(2) B.C. Cobb units 1-3 are name plate rated at 69 mw each. With 3 units running, the combined plant output is common header limited to 183mw. These units have been in moth balled status with FERC as of April 3, 2009.

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
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	Location	Name of Stream	Water Wheels			
				<i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
	(a)	(b)	(c)	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	1931	100'
4	Hodenpyl	Wexford County, Springville Township	Manistee	Attended*	Vert F	1925	67.5'
5					Vert F	1925	67.5'
6	Tippy	Manistee County, Dickson Township	Manistee	Attended*	Vert F	1918	57.5'
7					Vert F	1918	57.5'
8					Vert F	1918	57.5'
9							
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35							
36							
37		*Part-time attendance					

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings in megawatts) (q)	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)		
99'	163.6	14,800	1931	7.5	3	60	10	1	30	1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	14,800	1931	7.5	3	60	11.52	1		3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1	19	5
62'	120	12,000	1925	7.5	3	60	9.5	1		6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20	8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		10
										11
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013		
PUMPED STORAGE GENERATING PLANTS								
1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.				3. Exclude from this schedule the book cost of plant included in Account 121, <i>Nonutility Property</i> . 4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any				
Line No.	Name of Plant	Location	Name of Stream	Water Wheels of Hydraulic Turbines/Pumps <i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)</i>				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	363.6' (3)	353'
2					Vert F	1973	363.7'	353'
3					Vert F	1973	363.7'	353'
4					Vert F	1973	363.7'	353'
5					Vert F	1973	363.7'	353'
6					Vert F	1973	363.7'	353'
7								
8								
9	<p>(1) Respondent and the Detroit Edison Company, a nonassociated company, are co-owners, as tenants in common, of the Ludington Pumped Storage Plant with Respondent having a 51% undivided interest and Detroit Edison a 49% undivided interest. A license for Project No 2680 has been issued by the Federal Power Commission to the two companies as joint licensees. The project includes the pumped storage plant, substation and certain transmission facilities. Respondent is operator of the plant and is responsible for operation and maintenance, except that operating agreement specifies that mutual agreement be sought on major operation and maintenance matters pertaining to the plant. Respondent and Detroit Edison are entitled to 51% and 49%, respectively, of the generating capacity and energy output of the plant with pumping energy being supplied in the same percentages.</p> <p>Operation, maintenance and other expenses of the project are shared by Respondent and Detroit Edison, 51% and 49%, respectively.</p> <p>Expense accounts affected are hydraulic power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</p> <p>(2) All units are reversible pump/turbines.</p> <p>(3) Gross Static Head pond full with average lake level for 2013 of 577.83'.</p>							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013			
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 (Designate whether turbine or pump) (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Frequency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
	None								1
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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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)
	Year Installed (r)	Voltage (s)	Phase (t)	Frequency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	6	1,978.80
2					329.8 MW		
3					0.85 Power Factor		
4							
5							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS						
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .			4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	Gaylord	Gaylord	Gas-Turbine	1966	Open	Direct Connected
2			Gas-Turbine	1968	Open	Direct Connected
3						
4	Campbell	West Olive	Gas-Turbine	1968	Open	Direct Connected
5						
6	Morrow	Comstock	Gas-Turbine	1968	Open	Direct Connected
7			Gas-Turbine	1969	Open	Direct Connected
8						
9	Weadock(a)	Essexville	Gas-Turbine	1968	Open	Direct Connected
10						
11	Whiting (a)	Near Erie	Gas-Turbine	1968	Open	Direct Connected
12						
13	Straits	Mackinaw City	Gas-Turbine	1969	Open	Direct Connected
14						
15	Thetford	North of Flint	Gas-Turbine	1970	Open	Direct Connected
16			Gas-Turbine	1971	Open	Direct Connected
17						
18	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected
19						
20						
21						
22	NOTE:					
23	The following plants are Mothballed:					
24	Campbell					
25	Morrow					
26	Weadock(a)					
27	Whiting (a)					
28						
29						
30	Retired:					
31	Gaylord 5					
32						
33						
34						
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
(details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.				rent and how determined. Specify whether lessee is an associated company.				
5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual				6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.				
Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)		
	1966	13.8	3	60	16.0	4		1
	1968	13.8	3	60	18.6	1	82.6	2
								3
	1968	13.8	3	60	18.6	1	18.6	4
								5
	1968	13.8	3	60	18.0	1		6
	1969	13.8	3	60	18.0	1	36.0	7
								8
	1968	13.8	3	60	18.6	1	18.6	9
								10
	1968	13.8	3	60	18.6	1	18.6	11
								12
	1969	13.8	3	60	20	1	21.3	13
								14
	1970	13.8	3	60	33.6	4	222.1	15
	1971	13.8	3	60	17.6	5		16
								17
	2001	18.0	3	60	188.7	2	377.4	18
								19
								20
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Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, <i>Nonutility Property</i>.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or</p>					<p>steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state</p>			
Line No.	DESIGNATION		VOLTAGE <small>(Indicate where other than 60 cycle, 3 phase)</small>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <small>(In the case of underground lines, report circuit miles)</small>		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)	
1								
2								
3								
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27								
28								
29								
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31								
32	TOTAL					0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013					
TRANSMISSION LINE STATISTICS (Continued)								
<p>whether expenses with respect to such structures are included in the expenses reported for the line designated.</p> <p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not</p>		<p>the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>						
Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
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	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) 04/15/14		Year of Report December 31, 2013	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these			
2. Provide separate subheadings for overhead and							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
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							
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32							
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34							
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41							
42							
43							

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013		
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)	
								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
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								35
								36
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								41
								42
								43

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	138000	24900	
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	4800	24900	
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	138000	4800	
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	ALLENDAL - 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	12470	
23	ALPINE - ALPINE TWP	Distrib Unattended	138000	12470	
24	ALTO - LOWELL TWP	Distrib Unattended	46000	8320	
25	AMBER - MARQUETTE TWP	HV Distrib Unattended	138000	46000	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	46000	12470	
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138000	12470	
36	ASHLEY - ELBA TWP	Distrib Unattended	46000	8320	
37	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	ASYLUM - FLINT	Distrib Unattended	46000	13800	
40	ATHENS - ATHENS TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
	12.50	1					1
	12.50	1					2
	50.00	1					3
	12.50	1					4
	6.25	1					5
	12.50	1					6
	13.25	2					7
							8
	14.50	5					9
							10
							11
							12
							13
	5.00	1					14
	12.50	1					15
	12.50	1					16
	12.50	1					17
	50.00	1					18
	6.25	1					19
	50.00	1					20
	30.00	1					21
	25.00	2					22
							23
	12.50	1					24
	90.00	2					25
							26
	12.50	1					27
	3.13	1					28
	6.25	1					29
	18.75	2					30
							31
	12.50	1					32
	4.00	2					33
							34
	10.00	1					35
	3.13	1					36
	13.25	2					37
							38
	20.00	1					39
	6.25	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ATHERTON - BURTON TWP	Distrib Unattended	46000	8320	
2	ATLAS - ATLAS TWP	Distrib Unattended	46000	8320	
3	ATWATER - TEXAS TWP	Distrib Unattended	46000	8320	
4	ATWATER - TEXAS TWP	Distrib Unattended	46000	24900	
5	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
6	AU GRES - SIMS TWP	Distrib Unattended	46000	12000	
7	AUBURN - WILLIAMS TWP	Distrib Unattended	46000	8320	
8	AUGUSTA - ROSS TWP	Distrib Unattended	46000	8320	
9	AUSTIN - PORTAGE TWP	Distrib Unattended	46000	8320	
10	BABCOCK - SHERWOOD	Distrib Unattended	46000	24900	
11	BACKUS - BACKUS TWP	Distrib Unattended	138000	24900	
12	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
13	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
14	BAILEY - CASNOVIA TWP	Distrib Unattended	46000	8320	
15	BALCOM - READING	Distrib Unattended	46000	8320	
16	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46000	8320	
17	BALLENGER - FLINT	Distrib Unattended	46000	8320	
18	BALLENGER - FLINT	Distrib Unattended	46000	8320	
19	BALZER - ONONDAGA TWP	Distrib Unattended	46000	24900	
20	BARD ROAD - SAGE TWP	HV Distrib Unattended	138000	46000	4800
21	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
22	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
23	BARNUM CREEK - NEWTON	Distrib Unattended	138000	8320	
24	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	4800
25	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	7200
26	BARRYTON - CHIPPEWA TWP	Distrib Unattended	70000	26190	
27	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	138000	46000	4800
28	BASS LAKE - RIVERTON TWP	Distrib Unattended	46000	8320	
29	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138000	46000	4800
30	BATES - WHITE WATER TWP	Distrib Unattended	46000	12470	
31	BATH - BATH TWP	Distrib Unattended	46000	8320	
32	BATTEESE - HENRIETTA TWP	Distrib Unattended	46000	24900	
33	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
34	BAUM STREET - SAGINAW	Distrib Unattended	46000	8320	
35	BAVARIAN - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
36	BAY HARBOR - RESORT TWP	Distrib Unattended	46000	12470	
37	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
38	BAY ROAD - FRANKENLUST TWP	Distrib Unattended	138000	24900	
39	BAYBERRY - BYRON TWP	Distrib Unattended	138000	12470	
40	BEADLE - EMMET TWP	Distrib Unattended	46000	8320	

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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
	25.00	2					3
							4
	5.63	2					5
							6
	10.00	1					7
	6.25	1					8
	12.50	1					9
	12.50	1					10
	12.50	1					11
	25.00	2					12
							13
	2.50	1					14
	3.13	1					15
	6.25	1					16
	25.00	2					17
							18
	6.25	1					19
	40.00	1					20
	25.00	2					21
							22
	20.00	1					23
	87.50	2					24
							25
	12.50	1					26
	40.00	1					27
	3.13	1					28
	40.00	1					29
	12.50	1					30
	6.25	1					31
	12.50	1					32
	18.75	2					33
							34
	12.50	1					35
	6.25	1					36
	60.00	2					37
							38
	20.00	1					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	4800
2	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
3	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
4	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	7200
5	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	12470	
6	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46000	12470	
7	BEAVER - BEAVER TWP	Distrib Unattended	46000	8320	
8	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138000	46000	4800
9	BEAVERTON - TOBACCO TWP	Distrib Unattended	46000	8320	
10	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
11	BECKER - EGELSTON TWP	Distrib Unattended	138000	12470	
12	BEDFORD - BEDFORD TWP	Distrib Unattended	46000	8320	
13	BEECH NUT - FILLMORE TWP	Distrib Unattended	46000	12470	
14	BEECHER - MADISON TWP	HV Distrib Unattended	46000	12470	
15	BEECHER - MADISON TWP	HV Distrib Unattended	46000	8320	
16	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
17	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
18	BEERS - GAINES TWP	Distrib Unattended	46000	8320	
19	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138000	46000	7200
20	BEHNKE - COLDWATER TWP	Distrib Unattended	46000	8320	
21	BELDING - EUREKA TWP	Distrib Unattended	46000	8320	
22	BELKNAP - OVERISEL TWP	Distrib Unattended	46000	8320	
23	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138000	24900	
24	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46000	8320	
25	BELLAIRE - KEARNEY TWP	Distrib Unattended	46000	12470	
26	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46000	5040	
27	BELSAY - BURTON TWP	Distrib Unattended	46000	8320	
28	BENNETT - MERIDIAN TWP	Distrib Unattended	46000	8320	
29	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138000	24900	
30	BENTHEIM - OVERISEL TWP	Distrib Unattended	46000	8320	
31	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	4800
32	BEVERIDGE - FLINT	HV Distrib Unattended	138000	46000	7200
33	BIG PRAIRIE - BIG PRAIRIE TWP	Distrib Unattended	46000	8320	
34	BIG RAPIDS - BIG RAPIDS TWP	Distrib Unattended	46000	12470	
35	BILLWOOD - WINDSOR TWP	Distrib Unattended	46000	8320	
36	BIL-MAR - OLIVE TWP	Distrib Unattended	138000	8320	
37	BINGHAM - BINGHAM TWP	HV Distrib Unattended	138000	46000	4800
38	BIRCH RUN - BIRCH RUN TWP	Distrib Unattended	46000	8320	
39	BIRCHWOOD - CASCADE TWP	Distrib Unattended	140000	13090	
40	BISHOP - FLINT	Distrib Unattended	46000	8320	

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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)	
	260.00	5					1
							2
							3
							4
							5
	7.00	1					6
	6.25	1					7
	40.00	1					8
	6.25	1					9
	6.25	1					10
	20.00	1					11
	6.25	1					12
	7.00	1					13
	192.50	4					14
							15
							16
							17
	20.00	1					18
	50.00	1					19
	6.25	1					20
	12.50	1					21
	2.50	1					22
	12.50	1					23
	12.50	1					24
	7.50	1					25
	6.25	1					26
	12.50	1					27
	20.00	1					28
	12.50	1					29
	6.26	1					30
	200.00	2					31
							32
	3.13	1					33
	12.50	1					34
	6.25	1					35
	20.00	1					36
	100.00	1					37
	6.25	1					38
	20.00	1					39
	14.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
2	BITTERSWEET - OTSEGO TWP	Distrib Unattended	46000	8320	
3	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
4	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	46000	4800
5	BLACK RIVER - HOLLAND TWP	HV Distrib Unattended	138000	12470	
6	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	24900	
7	BLACKMAN - BLACKMAN TWP	Distrib Unattended	138000	26190	
8	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
9	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
10	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
11	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	13800
12	BLACKSTONE STREET - BLACKMAN TWP	HV Distrib Unattended	138000	46000	4800
13	BLINTON - GRAND BLANC TWP	Distrib Unattended	25000		
14	BLINTON - GRAND BLANC TWP	Distrib Unattended	140000	26200	
15	BLISSFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
16	BLUE STAR - GANGES TWP	Distrib Unattended	46000	8320	
17	BLUE WATER - BINGHAM TWP	Distrib Unattended	138000	24900	
18	BLUEGRASS - CHIPPEWA TWP	Distrib Unattended	138000	8320	
19	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	138000	46000	4800
20	BOARDMAN - GARFIELD TWP	HV Distrib Unattended	140000	48000	4800
21	BOMAN - FLUSHING TWP	Distrib Unattended	46000	8320	
22	BOON ROAD - HARING TWP	Distrib Unattended	46000	8320	
23	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
24	BOSTON SQUARE - PARIS TWP	Distrib Unattended	46000	12470	
25	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
26	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
27	BOWEN - PARIS TWP	Distrib Unattended	46000	12470	
28	BOYNE CITY - EVANGELINE TWP	Distrib Unattended	46000	12470	
29	BRADFORD - LEE TWP	Distrib Unattended	46000	8320	
30	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	46000	8320	
31	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46000	24900	
32	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
33	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
34	BRICKER - OTISCO TWP	Distrib Unattended	138000	24900	
35	BRICKYARD - HOLTON TWP	Distrib Unattended	138000	46000	7200
36	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
37	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
38	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46000	8320	
39	BRISTOL - SAGINAW	Distrib Unattended	46000	8320	
40	BROADMOOR - PARIS TWP	Distrib Unattended	138000	46000	4800

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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)		
	6.26	2	1				1	
								2
	90.00	3						3
								4
	40.00	2						5
								6
	140.00	4						7
								8
								9
								10
								11
	60.00	2						12
								13
	12.50	1						14
	6.25	1						15
	20.00	1						16
	12.50	1						17
	87.50	2						18
								19
	12.50	1						20
	12.50	1						21
	25.00	2						22
								23
	22.00	3						24
								25
								26
								27
	6.25	1						28
	6.25	1						29
	6.25	1						30
	12.50	1						31
	80.00	2						32
								33
	14.00	1						34
	50.00	1						35
	12.75	2						36
								37
	12.50	1						38
	12.50	1						39
	225.00	3						40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
2	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
3	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
4	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
5	BROGAN - BALTIMORE TWP	Distrib Unattended	46000	8320	
6	BRONSON - BRONSON	Distrib Unattended	46000	8320	
7	BRONSON - BRONSON	Distrib Unattended	46000	8320	
8	BROOKLYN - NORVELL TWP	Distrib Unattended	46000	8320	
9	BROUGHWELL - RIVES TWP	Distrib Unattended	138000	24900	
10	BRYE ROAD - AMBER TWP	Distrib Unattended	46000	24900	
11	BUCK CREEK - GAINES TWP	HV Distrib Unattended	138000	46000	7200
12	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46000	8320	
13	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	4800
14	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	7200
15	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	12470	
16	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	13090	
17	BURR OAK - BURR OAK TWP	Distrib Unattended	46000	24900	
18	BURROWS - SAGINAW	Distrib Unattended	46000	8320	
19	BURROWS - SAGINAW	Distrib Unattended	46200	8320	
20	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24900	
21	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138000	24900	
22	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
23	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
24	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	24900	
25	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	8320	
26	CADMUS - MADISON TWP	Distrib Unattended	46000	12470	
27	CALCIUM - MUSKEGON	Distrib Unattended	46000	12470	
28	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138000	12470	
29	CALHOUN - ALBION	HV Distrib Unattended	138000	46000	11500
30	CALKINS - FLINT	Distrib Unattended	46000	8320	
31	CALKINS - FLINT	Distrib Unattended	46000	8320	
32	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
33	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
34	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	45000	8720	
35	CAMDEN - CAMDEN TWP	Distrib Unattended	46000	8320	
36	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138000	24900	
37	CANNON - CANNON TWP	HV Distrib Unattended	138000	46000	4800
38	CANNONSBURG - CANNON TWP	Distrib Unattended	46000	8320	
39	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
40	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
							2
	25.00	2					3
							4
	2.50	1					5
	6.26	2					6
							7
	12.50	1					8
	12.50	1					9
	12.50	1					10
	100.00	1					11
	102.50	3					12
							13
							14
	25.00	2					15
							16
	6.25	1					17
	25.00	2					18
							19
	12.50	1					20
	12.50	1					21
	25.00	2					22
							23
	26.25	2					24
							25
	12.50	1					26
	6.25	1					27
	20.00	1					28
	50.00	1					29
	25.00	2					30
							31
	40.00	2					32
							33
	12.50	1					34
	6.25	1					35
	12.50	1					36
	40.00	1					37
	6.25	1					38
	12.50	1					39
	12.50	2					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	4800
2	CARSON CITY - BLOOMER TWP	Distrib Unattended	46000	8320	
3	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
4	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
5	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
6	CASCO - CASCO TWP	Distrib Unattended	46000	8320	
7	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
8	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
9	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
10	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
11	CELLASTO - MARSHALL TWP	Distrib Unattended	46000	24900	
12	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138000	46000	
13	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	7200
14	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
15	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
16	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
17	CERTAINTIED - JACKSON TWP	Distrib Unattended	46000	8320	
18	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
19	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
20	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
21	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	
22	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
23	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
24	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
25	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
26	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46000	8320	
27	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46000	8320	
28	CHERRY - GREEN LAKE TWP	Distrib Unattended	46000	12470	
29	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
30	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
31	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
32	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
33	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
34	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	
35	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
36	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	
37	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	
38	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	
39	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	
40	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
							1
	6.25	1					2
	12.50	1					3
	26.50	2					4
							5
	6.25	1					6
	12.50	1					7
	20.00	1					8
	6.25	1					9
	20.00	1					10
	6.25	1					11
	40.00	1					12
	12.50	1					13
	6.25	1					14
	12.50	1					15
	3.13	1					16
	6.25	1					17
	20.00	1					18
	3.13	1					19
	20.00	1					20
	50.00	1					21
	12.50	1					22
	15.63	2					23
							24
	12.50	1					25
	14.00	1					26
	3.13	1					27
	6.25	1					28
	12.50	1					29
	6.25	1					30
	40.00	2					31
							32
	20.00	1					33
	50.00	1					34
	14.00	1					35
	200.00	2					36
							37
	5.00	1					38
	20.00	1					39
	5.00	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) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800
2	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138000	46000	4800
3	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
4	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
5	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
6	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
7	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
8	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
9	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
10	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
11	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
12	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
13	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
14	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
15	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
16	COLON - COLON TWP	Distrib Unattended	46000	8320	
17	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
18	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
19	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
20	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
21	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
22	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
23	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
24	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46000	13800	
25	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
26	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
27	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
28	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
29	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
30	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
31	COOPER - COOPER TWP	Distrib Unattended	46000	8320	
32	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46000	8320	
33	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138000	46000	4800
34	CORUNNA - CALEDONIA TWP	Distrib Unattended	46000	8320	
35	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138000	24900	
36	COURT STREET - BURTON TWP	Distrib Unattended	46000	8320	
37	COWAN LAKE - CANNON TWP	Distrib Unattended	138000	24900	
38	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138000	12470	
39	CRANBROOK - EMMETT TWP	Distrib Unattended	46000	24940	
40	CRAWFORD - 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) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	30.00	1					1
	100.00	1					2
	6.25	1					3
	18.75	2					4
							5
	20.00	1					6
	12.50	1					7
	200.00	2					8
							9
	12.50	1					10
	6.25	1					11
	20.00	1					12
	50.00	1					13
	12.50	1					14
	20.00	1					15
	6.25	1					16
	12.50	1					17
	12.50	1					18
	13.25	2					19
							20
	6.25	1					21
	6.25	1					22
	12.50	1					23
	12.50	1					24
	10.50	2	1				25
							26
							27
	21.88	3					28
							29
							30
	6.25	1					31
	12.50	1					32
	100.00	1					33
	12.50	1					34
	12.50	1					35
	20.00	1					36
	12.50	1					37
	20.00	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CROTON - CROTON TWP	HV Distrib Unattended	138000	46000	4800
2	CRYSTAL - CRYSTAL TWP	Distrib Unattended	46000	8320	
3	CURTIS - EDENVILLE TWP	Distrib Unattended	46000	8320	
4	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470	
5	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470	
6	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46000	8320	
7	DAVENPORT - SAGINAW	Distrib Unattended	46000	8320	
8	DAVID - PORTLAND	HV Distrib Unattended	138000	46000	7200
9	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
10	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320	
11	DEAN ROAD - TYRONE TWP	Distrib Unattended	25000	24900	
12	DEER LAKE - HAYES TWP	Distrib Unattended	46000	8320	
13	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	46000	12470	
14	DEJA - DAY TWP	HV Distrib Unattended	138000	46000	4800
15	DELANEY - BURTON TWP	HV Distrib Unattended	138000	46000	4800
16	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
17	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800
18	DELTON - BARRY TWP	Distrib Unattended	46000	8320	
19	DERBY - STANTON TWP	Distrib Unattended	138000	8320	
20	DEWEY - WALKER TWP	Distrib Unattended	46000	12470	
21	DEWEY - WALKER TWP	Distrib Unattended	46000	12470	
22	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
23	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320	
24	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
25	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	24900	
26	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
27	DIMONDALE - WINDSOR TWP	Distrib Unattended	46000	8320	
28	DIVISION - BYRON TWP	Distrib Unattended	46000	12470	
29	DIXIE - MT MORRIS TWP	Distrib Unattended	46000	8320	
30	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
31	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470	
32	DONTZ ROAD - MANISTEE TWP	Distrib Unattended	46000	12470	
33	DORR CORNERS - DORR TWP	Distrib Unattended	138000	8320	
34	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
35	DORT - GENESEE TWP	HV Distrib Unattended	138000	46000	4800
36	DOWLING - HUDSON TWP	HV Distrib Unattended	138000	46000	4800
37	DRAKE ROAD - OSHTIMO TWP	Distrib Unattended	138000	8320	
38	DRAKE ROAD - OSHTIMO TWP	Distrib Unattended	138000	8320	
39	DUCK LAKE - CLARENCE TWP	Distrib Unattended	46000	8320	
40	DUFFIELD - CLAYTON TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
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	1					1
	3.13	1					2
	12.50	1					3
	25.00	2					4
							5
	6.25	1					6
	12.50	1					7
	50.00	1					8
	25.00	2					9
							10
	30.00	1					11
	6.25	1					12
	3.13	1					13
	40.00	1					14
	100.00	1					15
	80.00	2					16
							17
	6.25	1					18
	12.50	1					19
	40.00	2					20
							21
	25.00	2					22
							23
	15.63	2					24
							25
	6.25	1					26
	12.50	1					27
	12.50	1					28
	12.50	1					29
	25.00	2					30
							31
	6.25	1					32
	12.50	1					33
	200.00	2					34
							35
	50.00	1					36
	40.00	2					37
							38
	3.13	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	DUNBAR - MONROE	Distrib Unattended	46000	12470	4800
2	DUNHAM - FLUSHING TWP	Distrib Unattended	46000	8320	
3	DUQUITE - LINCOLN TWP	Distrib Unattended	138000	24900	
4	DURAND - VERNON TWP	Distrib Unattended	46000	8320	
5	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
6	DUTTON - GAINES TWP	Distrib Unattended	138000	12470	
7	EAST BAY - EAST BAY TWP	Distrib Unattended	45000	13090	
8	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
9	EAST GENESEE AVE - BUENA VISTA TWP	Distrib Unattended	46000	8320	
10	EAST GRANT - GRANT TWP	Distrib Unattended	46000	8320	
11	EAST JACKSON - LEONI TWP	Distrib Unattended	46000	8320	
12	EAST JORDAN - SOUTH ARM TWP	Distrib Unattended	46000	12470	
13	EAST LAKE - STRONACH TWP	Distrib Unattended	46000	12470	
14	EAST MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
15	EAST TAWAS - BALDWIN TWP	Distrib Unattended	138000	24900	
16	EASTLAWN - MIDLAND TWP	Distrib Unattended	46000	8320	
17	EASTON - EASTON TWP	Distrib Unattended	138000	24900	
18	EASTWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
19	EDDY - SAGINAW	Distrib Unattended	46000	8320	
20	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	46000	2400	
21	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	138000	46000	
22	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
23	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320	
24	EDMORE - HOME TWP	Distrib Unattended	45000	11550	
25	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46000	24900	
26	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46000	24900	
27	ELLIS - FRUITPORT TWP	Distrib Unattended	138000	12470	
28	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560	
29	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
30	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7200	
31	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7560	
32	ELM STREET - EMMET	HV Distrib Unattended	46000	8320	
33	ELM STREET - EMMET	HV Distrib Unattended	138000	8320	
34	ELM STREET - EMMET	HV Distrib Unattended	138000	46000	4800
35	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138000	46000	13800
36	ELSIE - DUPLAIN TWP	Distrib Unattended	46000	8320	
37	EMERALD - KALAMAZOO	Distrib Unattended	46000	8320	
38	EMERSON - CASCADE TWP	Distrib Unattended	138000	12470	
39	EMERSON - CASCADE TWP	Distrib Unattended	140000	13090	
40	EMMET - BEAR CREEK 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) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	12.50	1					3
	12.50	1					4
	40.00	2					5
							6
	12.50	1					7
	12.50	2					8
							9
	2.50	1					10
	6.25	1					11
	12.50	1					12
	6.25	1					13
	20.00	1					14
	12.50	1					15
	12.50	1					16
	20.00	1					17
	12.50	1					18
	12.50	1					19
	26.65	2					20
							21
	2.00	2					22
							23
	6.25	1					24
	6.25	1					25
	6.25	1					26
	20.00	1					27
	80.00	4					28
							29
							30
							31
	97.50	3					32
							33
							34
	50.00	1					35
	6.25	1					36
	12.50	1					37
	40.00	2					38
							39
	40.00	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	
2	ENSLEY - ENSLEY TWP	Distrib Unattended	46000	8320	
3	ERIE - ERIE TWP	Distrib Unattended	46000	12470	
4	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46000	8320	
5	EUREKA - EUREKA TWP	HV Distrib Unattended	138000	46000	4800
6	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
7	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
8	FAILED/REWIND HOLDS -		46000	8320	
9	FAILED/REWIND HOLDS -		46000	8320	
10	FAILED/REWIND HOLDS -		46000	12470	
11	FAILED/REWIND HOLDS -		46200	8720	
12	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
13	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
14	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
15	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
16	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138000	46000	4800
17	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	
18	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	7200
19	FENNVILLE - CLYDE TWP	Distrib Unattended	46000	8320	
20	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
21	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	
22	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
23	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
24	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	
25	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
26	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
27	FITZNER - EUREKA	Distrib Unattended	25000	24900	
28	FIVE CHANNELS HYDRO - OSCODA TWP	Generation & HV Distrib Un	46000	2400	
29	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8720	
30	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
31	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
32	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	4800	4800	
33	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
34	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
35	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
36	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	46000	4800	
37	FORDYCE - UNION TWP	Distrib Unattended	46000	8320	
38	FOREMAN - VERGENNES TWP	Distrib Unattended	46000	8720	
39	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
40	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	6.25	1					2
	6.25	1					3
	12.50	1					4
	50.00	1					5
	25.00	2					6
							7
	28.25	4					8
							9
							10
							11
	40.00	2					12
							13
	4.00	2					14
							15
	50.00	1					16
	3.13	1					17
	50.00	1					18
	12.50	1					19
	14.00	1					20
	12.50	1					21
	12.50	1					22
	6.25	1					23
	12.50	1					24
	12.50	1					25
	6.25	1					26
	20.00	1					27
	6.25	1					28
	12.50	1					29
	5.00	2					30
							31
	10.83	5					32
							33
							34
							35
							36
	12.50	1					37
	6.25	1					38
	60.00	2					39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
2	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
3	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
4	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
5	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
6	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
7	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
8	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
9	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
10	FOX FARM - FILER TWP	Distrib Unattended	46000	12470	
11	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
12	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
13	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
14	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
15	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46000	8320	
16	FREEPORT - IRVING TWP	Distrib Unattended	46000	8320	
17	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
18	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
19	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
20	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
21	FROST - FROST TWP	Distrib Unattended	46000	8320	
22	FULTON - ADA TWP	Distrib Unattended	46000	12470	
23	FULTON - ADA TWP	Distrib Unattended	46000	12470	
24	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
25	GAYLORD GENERATING - LIVINGSTON TWP	Distrib Unattended	138000	46000	4800
26	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
27	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
28	GENEVA - WAYLAND TWP	Distrib Unattended	46000	8320	
29	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
30	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
31	GETTY - MUSKEGON	Distrib Unattended	46000	12470	
32	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
33	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
34	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
35	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
36	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
37	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
38	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
39	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
40	GLENDAL - KALAMAZOO	Distrib Unattended	46000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	37.50	3					1
							2
							3
	240.00	4					4
							5
							6
							7
	25.00	2					8
							9
	6.25	1					10
	25.00	2					11
							12
	13.25	2					13
							14
	12.50	1					15
	6.25	1					16
	25.00	2					17
							18
	3.50	2					19
							20
	3.13	1					21
	25.00	2					22
							23
	12.50	1					24
	15.00	1					25
	12.50	1					26
	12.50	1					27
	3.13	1					28
	9.38	2					29
							30
	12.50	1					31
	12.50	1					32
	12.50	1					33
	12.50	1					34
	13.25	2					35
							36
	37.50	1					37
	13.25	2					38
							39
	12.50	1					40

Name of Respondent		This Report is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2013
		(2) [] A Resubmission	04/15/14		
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	GODFREY - LOWELL TWP	Distrib Unattended	46000	8320	
2	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
3	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
4	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
5	GOODALE - BEDFORD TWP	Distrib Unattended	46000	8320	
6	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46000	8320	
7	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46000	8320	
8	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
9	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
10	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46000	12470	
11	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
12	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
13	GRANT - ASHLAND TWP	Distrib Unattended	46000	8320	
14	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46000	8320	
15	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
16	GRAYLING - GRAYLING TWP	Distrib Unattended	46000	8320	
17	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45000	11550	
18	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46000	8320	
19	GREENVILLE - EUREKA TWP	Distrib Unattended	46000	8320	
20	GREENWOOD - HORTON TWP	Distrib Unattended	138000	24900	
21	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
22	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
23	GRODI ROAD - ERIE TWP	Distrib Unattended	138000	46000	4800
24	GROUT - GROUT TWP	HV Distrib Unattended	138000	46000	11500
25	GROVER - ARCADE TWP	Distrib Unattended	46000	8320	
26	GULL LAKE - ROSS TWP	Distrib Unattended	46000	8320	
27	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	45000	8720	
28	HACKETT - TITABAWASSE TWP	Distrib Unattended	138000	8320	
29	HAGADORN - MERIDIAN TWP	Distrib Unattended	138000	8320	
30	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138000	12470	
31	HALEY ROAD - DOVER TWP	Distrib Unattended	46000	12470	
32	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46000	8720	
33	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
34	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	7200
35	HAMILTON - HEATH TWP	Distrib Unattended	46000	8320	
36	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
37	HANNAH - PARADISE TWP	Distrib Unattended	46000	24900	
38	HANOVER - HANOVER TWP	Distrib Unattended	46000	8320	
39	HANSEN - WYOMING TWP	Distrib Unattended	46000	12470	
40	HARING - BOON TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	12.50	1					2
	18.75	2					3
							4
	12.50	1					5
	20.00	1					6
	20.00	1					7
	25.00	2					8
							9
	12.50	1					10
	25.00	2					11
							12
	6.25	1					13
	6.25	1					14
	13.25	2					15
							16
	6.25	1					17
	12.50	1					18
	12.50	1					19
	12.50	1					20
	6.26	2					21
							22
	40.00	1					23
	50.00	1					24
	12.50	1					25
	6.25	1					26
	20.00	1					27
	12.50	1					28
	20.00	1					29
	20.00	1					30
	6.25	1					31
	6.25	1					32
	90.00	2					33
							34
	12.50	1					35
	12.50	1					36
	6.25	1					37
	12.50	1					38
	12.50	1					39
	20.00	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2013
		(2) [] A Resubmission	04/15/14		
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
2	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
3	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
4	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
5	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
6	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
7	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
8	HART - HART	Distrib Unattended	46000	13090	
9	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
10	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
11	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
12	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
13	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
14	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
15	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
16	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
17	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
18	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
19	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
20	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
21	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
22	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
23	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
24	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
25	HESPERIA - DENVER TWP	Distrib Unattended	46000	8320	
26	HICKORY - SPRING LAKE TWP	Distrib Unattended	46000	12470	
27	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
28	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
29	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
30	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	4800
31	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138000	46000	7200
32	HILL ROAD - MUNDY TWP	Distrib Unattended	46000	8320	
33	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138000	46000	7200
34	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46000	8320	
35	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
36	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
37	HOLLY - HOLLY TWP	Distrib Unattended	46000	8320	
38	HOLTON - HOLTON TWP	Distrib Unattended	46000	24900	
39	HOMER - HOMER TWP	Distrib Unattended	46000	8320	
40	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	13.25	2					1
							2
	25.00	2					3
							4
	6.25	1					5
	13.25	2					6
							7
	1.50	1					8
	12.50	1					9
	50.00	4					10
							11
							12
							13
	30.00	2					14
							15
	25.00	2					16
							17
	12.50	1					18
	160.00	2					19
							20
	10.00	1					21
	200.00	2					22
							23
	12.50	1					24
	6.25	1					25
	20.00	1					26
	40.01	4					27
							28
							29
							30
	100.00	1					31
	20.00	1					32
	50.00	1					33
	12.50	1					34
	25.00	2					35
							36
	12.50	1					37
	20.00	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	HONOR - HOMESTEAD TWP	Distrib Unattended	46000	12470	
2	HOPKINS - HOPKINS TWP	Distrib Unattended	46000	8320	
3	HOSPITAL - GARFIELD TWP	Distrib Unattended	46000	13090	
4	HOTCHKISS - MONITOR TWP	Distrib Unattended	138000	24900	
5	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46000	24900	
6	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
7	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
8	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138000	24900	
9	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138000	24940	
10	HUDSON - HUDSON TWP	Distrib Unattended	46000	8320	
11	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138000	12470	
12	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138000	46000	4800
13	HULL STREET - ALGOMA TWP	Distrib Unattended	138000	26200	
14	HUNT ROAD - ADRIAN TWP	Distrib Unattended	45000	13090Y	
15	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
16	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
17	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
18	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
19	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
20	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
22	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	
23	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
24	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
25	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
26	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
27	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
28	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
29	IRVING - IRVING TWP	Distrib Unattended	46000	8320	
30	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
31	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
32	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
33	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
34	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	
35	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
36	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
37	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
38	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
39	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46000	8320	
40	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	6.25	1					2
	20.00	1					3
	12.50	1					4
	12.50	1					5
	12.50	2					6
							7
	12.50	1					8
	12.50	1					9
	12.50	1					10
	20.00	1					11
	50.00	1					12
	12.50	1					13
	25.00	2					14
							15
	12.50	1					16
	12.50	1					17
	6.25	1					18
	6.25	1					19
	18.75	2					20
							21
	6.13	1					22
	80.00	2					23
							24
	25.00	2					25
							26
	25.00	2					27
							28
	1.00	1					29
	25.00	2					30
							31
	80.00	2					32
							33
	12.50	1					34
	25.00	2					35
							36
	25.00	2					37
							38
	20.00	1					39
	20.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
	(a)	(b)	Primary (c)	Secondary (d)	Tertiary (e)
1	JANES - BUENA VISTA TWP	Distrib Unattended	46000	8320	
2	JASPER - JASPER TWP	Distrib Unattended	46000	8320	
3	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
4	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	45000	8720	
5	JOHNSON - ROBINSON TWP	Distrib Unattended	46000	8320	
6	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46000	8320	
7	JOPPA - LEROY TWP	Distrib Unattended	46000	8320	
8	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
9	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
10	KALARAMA - PORTAGE TWP	Distrib Unattended	46000	8320	
11	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46000	12470	
12	KALKASKA - KALKASKA TWP	Distrib Unattended	46000	12470	
13	KARN PUMPING - HAMPTON TWP	Distrib Unattended	46000	8320	
14	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46000	8320	
15	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
16	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
17	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
18	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
19	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
20	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
21	KENDALL - KALAMAZOO	Distrib Unattended	46000	8320	
22	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
23	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
24	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
25	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
26	KENT CITY - TYRONE TWP	Distrib Unattended	46000	12470	
27	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
28	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
29	KIESEL - BANGOR TWP	Distrib Unattended	46000	8320	
30	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
31	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
32	KINDERHOOK - OVID TWP	Distrib Unattended	138000	8320	
33	KINGSLEY - PARADISE TWP	Distrib Unattended	46000	8720	
34	KIPP ROAD - VEVAY TWP	Distrib Unattended	138000	24900	
35	KNAPP - GRAND RAPIDS	Distrib Unattended	46000	12470	
36	KNIGHT - HAMPTON TWP	Distrib Unattended	46000	8320	
37	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
38	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
39	KOLASSA - BRONSON TWP	Distrib Unattended	46000	24900	
40	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	3.13	1					2
	12.50	1					3
	12.50	1					4
	6.25	1					5
	7.00	1					6
	6.25	1					7
	24.75	2					8
							9
	20.00	1					10
	2.50	1					11
	12.50	1					12
	1.50	1					13
	12.50	1					14
	18.75	2					15
							16
	25.00	2					17
							18
	25.00	2					19
							20
	12.50	1					21
	40.00	2					22
							23
	40.00	2					24
							25
	12.50	1					26
	40.00	2					27
							28
	12.50	1					29
	40.00	2					30
							31
	12.50	1					32
	7.00	1					33
	30.00	1					34
	20.00	1					35
	12.50	1					36
	32.50	2					37
							38
	12.50	1					39
	100.00	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS						
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)			
			Primary (c)	Secondary (d)	Tertiary (e)	
1	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	4800	
2	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320		
3	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000		
4	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	12470		
5	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	12470		
6	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46000	8320		
7	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900		
8	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900		
9	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46000	8320		
10	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46000	24940		
11	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46200	8320		
12	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46000	8320		
13	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46000	12470		
14	LAMOREAUX - ALPINE TWP	Distrib Unattended	46000	12470		
15	LANDWER - FERRYSBURG TWP	Distrib Unattended	46000	13090		
16	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320		
17	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320		
18	LASALLE - LASALLE TWP	Distrib Unattended	46000	12470		4800
19	LAUNDRA - KOCHVILLE	Distrib Unattended	138000	8720		
20	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000		
21	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000		
22	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46000	8320		
23	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138000	46000		
24	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470		
25	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470		
26	LEELANAU - LEELANAU TWP	Distrib Unattended	46000	12470		
27	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	45000	13090		
28	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46000	12470		
29	LEHRING - BURNS TWP	Distrib Unattended	46000	8320		
30	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320		
31	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320		
32	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320		
33	LELAND - LELAND TWP	Distrib Unattended	46000	12470	4800	
34	LENNON ROAD - FLINT	Distrib Unattended	46000	8320		
35	LENNON ROAD - FLINT	Distrib Unattended	46000	8320		
36	LENNON ROAD - FLINT	Distrib Unattended	46000	8320		
37	LEONARD - WALKER TWP	Distrib Unattended	46000	12470		
38	LEONARD - WALKER TWP	Distrib Unattended	46000	12470		
39	LEONARD - WALKER TWP	Distrib Unattended	46000	12470		
40	LESLIE - LESLIE TWP	Distrib Unattended	46000	8320		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
						1
	12.50	1				2
	100.00	1				3
	40.00	2				4
						5
	12.50	1				6
	26.50	2				7
						8
	12.50	1				9
	12.50	1				10
	6.25	1				11
	6.25	1				12
	12.50	1				13
	12.50	1				14
	12.50	1				15
	25.00	2				16
						17
	12.50	1				18
	12.50	1				19
	200.00	2				20
						21
	6.25	1				22
	40.00	1				23
	25.00	2				24
						25
	6.25	1				26
	32.50	2				27
						28
	6.25	1				29
	23.25	3				30
						31
						32
	6.25	1				33
	37.50	3				34
						35
						36
	25.00	3				37
						38
						39
	3.13	1				40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	46000	8320	48000
2	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
3	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
4	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46000	8320	
5	LEVELY - EDENVILLE TWP	Distrib Unattended	46000	24900	
6	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
7	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
8	LINCOLN - GUSTIN TWP	Distrib Unattended	46000	12000	
9	LINDBERGH - OSHTOMO TWP	HV Distrib Unattended	138000	46000	
10	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	48000
11	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46000	8320	
12	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
13	LOGISTIC - OTTAWA TWP	Distrib Unattended	46000	12470	
14	LOMBARD - SHERIDAN TWP	Distrib Unattended	46000	8320	
15	LONG LAKE - FENTON TWP	Distrib Unattended	46000	8320	
16	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138000	46000	
17	LOOMIS - OLIVE TWP	Distrib Unattended	46000	8320	
18	LOVEJOY - BURNS TWP	Distrib Unattended	138000	24900	
19	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
20	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
21	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
22	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
23	LYON MANOR - HIGGINS TWP	Distrib Unattended	46000	8320	
24	LYONS - LYONS TWP	Distrib Unattended	46000	8320	
25	MACATAWA - HOLLAND TWP	Distrib Unattended	46000	8320	
26	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46000	24900	
27	MAGNUS - GRANT TWP	Distrib Unattended	46000	8320	
28	MANCELONA - MANCELONA TWP	Distrib Unattended	46000	12470	
29	MANCHESTER - MANCHESTER TWP	Distrib Unattended	46000	8320	
30	MANISTEE - FILER TWP	Distrib Unattended	46000	7560	
31	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	
32	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	
33	MANNSIDING - LINCOLN TWP	Distrib Unattended	46000	24900	
34	MANTON - CEDAR CREEK TWP	Distrib Unattended	46000	8320	
35	MAPLE CITY - KASSON TWP	Distrib Unattended	46000	12470	
36	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	12470	
37	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	12470	
38	MARION - MARION TWP	Distrib Unattended	46000	13800	
39	MARKER LAKE - BOSTON TWP	Distrib Unattended	46000	8320	
40	MARKEY - MARKEY 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) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.13	1					1
	25.00	2					2
							3
	20.00	1					4
	12.50	1					5
	16.25	2					6
							7
	6.25	1					8
	100.00	1					9
	12.50	1					10
	12.50	1					11
	3.13	1					12
	12.50	1					13
	14.00	1					14
	12.50	1					15
	60.00	1					16
	6.25	1					17
	10.00	1					18
	50.00	4					19
							20
							21
							22
	6.25	1					23
	6.25	1					24
	20.00	1					25
	12.50	1					26
	3.13	1					27
	6.25	1					28
	12.50	1					29
	20.00	1					30
	6.25	1					31
	37.50	1					32
	6.25	1					33
	5.60	1					34
	6.25	1					35
	25.00	2					36
							37
	2.50	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)		December 31, 2013
		(2) [] A Resubmission	04/15/14		
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MARNE - WRIGHT TWP	Distrib Unattended	46000	12470	
2	MARQUETTE - EASTON TWP	HV Distrib Unattended	138000	46000	4800
3	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
4	MARTIN - MARTIN TWP	Distrib Unattended	46000	8320	
5	MASON - VEVAY TWP	Distrib Unattended	46000	8320	
6	MAUMEE - ADRIAN TWP	Distrib Unattended	46000	13.09/7.2	
7	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
8	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
9	MAYFAIR - MT MORRIS TWP	Distrib Unattended	46000	8320	
10	MAYNARD - WALKER TWP	Distrib Unattended	46000	12470	
11	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
12	MCBAIN - RICHLAND TWP	Distrib Unattended	46000	24900	
13	MCCANDLISH - GRAND BLANC TWP	Distrib Unattended	46000	8320	
14	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
15	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
16	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
17	MCGRW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
18	MCGRW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
19	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
20	MCGULPIN - WAWATAM TWP	HV Distrib Unattended	138000	46000	4800
21	MCKEIGHAN - CHESANING TWP	Distrib Unattended	46000	8320	
22	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
23	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
24	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
25	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
26	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46000	12470	
27	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
28	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
29	MENDON - NOTTAWA TWP	Distrib Unattended	46000	24900	
30	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46000	8320	
31	MERRILL - JONESFIELD TWP	Distrib Unattended	46000	8320	
32	MERSON - TROWBRIDGE TWP	Distrib Unattended	46000	8320	
33	MESICK - SPRINGVILLE TWP	Distrib Unattended	46000	24900	
34	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138000	12470	
35	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46000	12470	
36	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
37	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
38	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
39	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
40	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
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
	40.00	2					2
							3
	6.25	1					4
	12.50	1					5
	12.50	1					6
	37.50	3					7
							8
							9
	5.00	1					10
	12.50	2					11
							12
	20.00	1					13
	24.35	3					14
							15
							16
	5.63	2					17
							18
	30.00	2					19
							20
	5.60	1					21
	40.00	2					22
							23
	100.00	2					24
							25
	20.00	1					26
	22.50	3					27
							28
							29
	7.00	1					30
	7.00	1					31
	6.25	1					32
	6.25	1					33
	20.00	1					34
	6.25	1					35
	12.50	1					36
	12.50	1					37
	11.25	2					38
							39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MIDLAND - MIDLAND TWP	Distrib Unattended	46000	8320	
2	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
3	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
4	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
5	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
6	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
7	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
8	MILLER ROAD - FLINT	Distrib Unattended	46000	8320	
9	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
10	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
11	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
12	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2500	8320	
13	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2500	8300	
14	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	2500	12000	
15	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138000	8320	
16	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138000	8320	
17	MISSION - UNION TWP	Distrib Unattended	46000	8320	
18	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
19	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
20	MONITOR - MONITOR TWP	HV Distrib Unattended	138000	46000	2400
21	MONITOR - MONITOR TWP	HV Distrib Unattended	138000	46000	4800
22	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
23	MONTEREY - SALEM TWP	Distrib Unattended	69000	8320	
24	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
25	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
26	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
27	MORENCI - SENECA TWP	Distrib Unattended	46000	12470	
28	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
29	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
30	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
31	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
32	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
33	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
34	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
35	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
36	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
37	MT PLEASANT - UNION TWP	Distrib Unattended	46000	8320	
38	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
39	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
40	MUNSON - 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) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	12.50	1					3
	30.00	1					4
	200.00	2					5
							6
	12.50	1					7
	12.50	1					8
	40.00	2					9
							10
	20.00	1					11
	19.25	5					12
							13
							14
							15
							16
	20.00	1					17
	12.50	1					18
	14.00	1					19
	67.50	2					20
							21
	6.25	1					22
	12.50	1					23
	10.00	1					24
	200.00	2					25
							26
	5.60	1					27
	12.50	1					28
	12.50	1					29
	12.50	1					30
	6.25	1					31
	130.00	3					32
							33
							34
	7.00	1					35
	12.50	1					36
	12.50	1					37
	40.00	2					38
							39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
	(a)	(b)	Primary (c)	Secondary (d)	Tertiary (e)
1	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	69000	46000	7200
2	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
3	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
4	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140000	46000	7200
5	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46000	8320	
6	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
7	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
8	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
9	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
10	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
11	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
12	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
13	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	
14	NEWAYGO - GARFIELD TWP	Distrib Unattended	46000	8320	
15	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
16	NIAGARA - SAGINAW	Distrib Unattended	46000	12470	
17	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
18	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
19	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
20	NORTH ADAMS - ADAMS TWP	Distrib Unattended	46000	8320	
21	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	
22	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	4800
23	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
24	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
25	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
26	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
27	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
28	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
29	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	12470	
30	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
31	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
32	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
33	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
34	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
35	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
36	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
37	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
38	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
39	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
40	O-AT-KA - EAST BAY 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) 04/15/14		Year of Report December 31, 2013	
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)	
	260.00	4					1
							2
							3
							4
	9.38	1					5
	6.25	1					6
	3.13	1					7
	12.50	1					8
	6.25	1					9
	6.25	1					10
	5.60	1					11
	3.12	1					12
	5.00	1					13
	3.13	1					14
	9.38	1					15
	12.50	1					16
	12.50	1					17
	7.00	1					18
	3.13	1					19
	5.00	1					20
	12.50	1					21
	50.00	1					22
	12.50	1					23
	31.50	3					24
							25
							26
	12.50	1					27
	20.00	1					28
	20.00	1					29
	12.50	1					30
	6.26	2					31
							32
	12.50	1					33
	4.38	2					34
							35
	18.10	2					36
							37
	50.00	1					38
	12.50	1					39
	3.13	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
2	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
3	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
4	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
5	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
6	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
7	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
8	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
9	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
10	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
11	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
12	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
13	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
14	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
15	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
16	OSCODA - AU SABLE TWP	Distrib Unattended	46000	11000	
17	OSCODA - AU SABLE TWP	Distrib Unattended	46000	11000	
18	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46000	8320	
19	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
20	OTSEGO - MARTIN TWP	Distrib Unattended	46000	8320	
21	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
22	OVID - OVID TWP	Distrib Unattended	46000	8320	
23	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
24	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
25	OWOSSO - CALEDONIA TWP	Distrib Unattended	140000	46000	7200
26	PACKARD - EATON	Distrib Unattended	138000	24900	
27	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
28	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
29	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
30	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
31	PALO - RONALD TWP	Distrib Unattended	46000	8320	
32	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
33	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
34	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
35	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
36	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
37	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
38	PASADENA - FLINT	HVD / Distrib Unattended	138000	46000	4800
39	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	
40	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	50.00	1					2
	15.00	1					3
	12.50	1					4
	10.13	2					5
							6
	12.50	1					7
	5.00	1					8
	12.50	1					9
	6.25	1					10
	20.00	2					11
							12
	25.00	2					13
							14
	6.25	1					15
	6.26	2					16
							17
	7.00	1					18
	12.50	1					19
	6.25	1					20
	12.50	1					21
	12.50	1					22
	125.00	3					23
							24
							25
	12.50	1					26
	100.00	1					27
	25.00	2					28
							29
	5.00	1					30
	2.50	1					31
	25.00	2					32
							33
	7.00	1					34
	25.00	2					35
							36
	40.00	1					37
	100.00	1					38
	12.50	1					39
	20.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
2	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
3	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
4	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
5	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
6	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
7	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
8	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
9	PENTWATER - PENTWATER TWP	Distrib Unattended	46000	12470	
10	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
11	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
12	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
13	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
14	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
15	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
16	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
17	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
18	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
19	PINE RIVER - ARCADA TWP	Distrib Unattended	46000	8320	
20	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	7200
21	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
22	PISTON RING - SPARTA TWP	Distrib Unattended	138000	8320	
23	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
24	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
25	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
26	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
27	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	
28	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
29	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
30	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000	4800
31	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
32	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
33	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320	
34	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900	
35	POTTER - SAGINAW	Distrib Unattended	46000	8320	
36	POTTER - SAGINAW	Distrib Unattended	46000	8320	
37	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720	
38	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000	
39	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190	
40	PROGRESS STREET - HILLMAN TWP	Retail 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) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.00	2					1
							2
	14.00	1					3
	20.00	1					4
	10.00	1					5
	6.25	1					6
	12.50	1					7
	7.00	1					8
	2.50	1					9
	12.50	1					10
	12.50	1					11
	6.25	1					12
	25.00	2					13
							14
	5.00	1					15
	6.25	1					16
	12.50	1					17
	7.00	1					18
	12.50	1					19
	50.00	1					20
	32.50	2					21
							22
	11.85	2					23
							24
	6.25	1					25
	12.50	1					26
	12.50	1					27
	20.00	2					28
							29
	50.00	1					30
	25.00	2					31
							32
	12.50	1					33
	10.00	1					34
	40.00	2					35
							36
	12.50	1					37
	6.25	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14		December 31, 2013
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PULLMAN - LEE TWP	Distrib Unattended	46000	8320	
2	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320	
3	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	13800
4	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	7200
5	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000	7200
6	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470	
7	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900	
8	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320	
9	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000	4800
10	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940	
11	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320	
12	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	12470	
13	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720	
14	READING - READING TWP	Distrib Unattended	46000	8320	
15	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
16	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
17	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320	
18	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
19	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
20	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
21	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
22	RENTON - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
23	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900	
24	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800
25	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
26	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
27	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
28	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
29	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
30	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
31	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
32	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
33	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
34	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
35	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
36	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
37	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
38	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	
39	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
40	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
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
	12.50	1					2
	200.00	2					3
							4
	50.00	1					5
	20.00	1					6
	6.25	1					7
	12.50	1					8
	100.00	1					9
	20.00	1					10
	17.50	2					11
							12
	12.50	1					13
	6.25	1					14
	26.50	2					15
							16
	7.00	1					17
	19.50	2					18
							19
	11.25	2					20
							21
	3.13	1					22
	7.00	1					23
	40.00	1					24
	7.00	1					25
	2.50	1					26
	80.00	3					27
							28
							29
	7.00	1					30
	40.00	2					31
							32
	200.00	2					33
							34
	12.50	2					35
							36
	20.00	1					37
	32.50	2					38
							39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
	(a)	(b)	Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
2	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
3	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
4	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
5	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
6	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
7	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
8	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
9	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
10	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
11	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
12	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46000	8320	
13	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
14	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
15	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8320	
16	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8720	
17	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
18	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
19	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
20	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
21	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
22	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
23	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	
24	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	
25	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
26	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
27	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
28	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
29	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
30	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
31	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
32	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
33	SCIPPIO - SCIPPIO TWP	Distrib Unattended	46000	8320	
34	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	4800
35	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
36	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	
37	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	
38	SEIDEL - SAGINAW	Distrib Unattended	46000	8320	
39	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
40	SHAFFER - PARIS 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) 04/15/14	Year of Report December 31, 2013		
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
	5.00	1					4
	6.25	1					5
	6.25	1					6
	25.00	2					7
							8
	12.50	1					9
	2.50	1					10
	12.50	1					11
	10.00	1					12
	12.50	1					13
	30.00	1					14
	40.00	2					15
							16
	12.50	1					17
	5.00	1					18
	77.50	2					19
							20
	32.50	2					21
							22
	11.25	2					23
							24
	11.25	3					25
							26
							27
	18.75	2					28
							29
	12.50	1					30
	12.50	1					31
	6.25	1					32
	3.13	1					33
	40.00	1					34
	6.25	1					35
	7.00	1					36
	1.50	1					37
	12.50	1					38
	50.00	2					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) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
2	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
3	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
4	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
5	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320	
6	SHELBY - ARCADA TWP	Distrib Unattended	46000	12470	
7	SHEPHERD - COE TWP	Distrib Unattended	46000	8320	
8	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320	
9	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320	
10	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320	
11	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470	4800
12	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900	
13	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000	
14	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470	
15	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470	
16	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720	
17	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320	
18	SLOAN - FLINT	Distrib Unattended	46000	8320	
19	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
20	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
21	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	7200
22	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320	
23	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940	
24	SOLVAY - MADISON TWP	Distrib Unattended	138000	24900	
25	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000	
26	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320	
27	SPARES, M&S 22 - ALMA		45000	26190	
28	SPARES, M&S 22 - ALMA		45000	8720	
29	SPARES, M&S 22 - ALMA		45000	8720	
30	SPARES, M&S 22 - ALMA		45000	13.09	
31	SPARES, M&S 22 - ALMA		46000	13800	
32	SPARES, M&S 22 - ALMA		46000	8320	
33	SPARES, M&S 22 - ALMA		46000	13090	
34	SPARES, M&S 22 - ALMA		46000	8720	
35	SPARES, M&S 22 - ALMA		46000	24940	
36	SPARES, M&S 22 - ALMA		138000	8320	
37	SPARES, M&S 22 - ALMA		138000	12470	
38	SPARES, M&S 22 - ALMA		138000	13800	
39	SPARES, M&S 22 - ALMA		138000	24900	
40	SPARES, M&S 22 - ALMA		138000	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) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	1.50	3					1
							2
							3
	3.13	1					4
	20.00	1					5
	6.25	1					6
	12.50	1					7
	6.25	1					8
	1.88	1					9
	12.50	1					10
	12.50	1					11
	14.00	1					12
	37.50	1					13
	100.00	2					14
							15
	32.50	2					16
							17
	12.50	1					18
	4.46	4					19
							20
							21
							22
	20.00	1					23
	12.50	1					24
	50.00	1					25
	12.50	1					26
			1				27
			1				28
			1				29
			1				30
			1				31
			1				32
			1				33
			1				34
			1				35
			1				36
			1				37
			1				38
			1				39
			1				40

Name of Respondent		This Report Is:	Date of Report	Year of Report		
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013		
SUBSTATIONS						
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)			
			Primary	Secondary	Tertiary	
	(a)	(b)	(c)	(d)	(e)	
1	SPARES, M&S 22 - ALMA		138000	8320	7200	
2	SPARES, M&S 22 - ALMA		138000	12470		
3	SPARES, M&S 22 - ALMA		138000	24900		
4	SPARES, M&S 22 - ALMA		138000	8320		
5	SPARES, M&S 22 - ALMA		43800	480		
6	SPARES, M&S 22 - ALMA		43800	480		
7	SPARES, M&S 22 - ALMA		45000	8720		
8	SPARES, M&S 22 - ALMA		45000	13090		
9	SPARES, M&S 22 - ALMA		45000	26190		
10	SPARES, M&S 22 - ALMA		46000	8720		
11	SPARES, M&S 22 - ALMA		46000	480		
12	SPARES, M&S 22 - ALMA		46000	12470		
13	SPARES, M&S 22 - ALMA		46000	13800		
14	SPARES, M&S 22 - ALMA		46000	13800		
15	SPARES, M&S 22 - ALMA		46000	12470		
16	SPARES, M&S 22 - ALMA		46000	4360		
17	SPAULDING - ADA TWP		HV Distrib Unattended	138000		46000
18	SPICEBUSH - LEE TWP		Distrib Unattended	46000		24900
19	SPRING ARBOR - SPRING ARBOR TWP		Distrib Unattended	46000		8320
20	SPRING DRIVE - BROOKS TWP		Distrib Unattended	45000		26190
21	SPRING LAKE - SPRING LAKE TWP		Distrib Unattended	46000		12470
22	SPRINGFIELD - BATTLE CREEK TWP		Distrib Unattended	46000		8320
23	SPRINGPORT - SPRINGPORT TWP		Distrib Unattended	46000		8320
24	SPRINKLE - PORTAGE TWP		Distrib Unattended	46000		8720
25	SPRINKLE - PORTAGE TWP		Distrib Unattended	46000		8320
26	SPRUCE ROAD - ALCONA TWP		Distrib Unattended	138000		24900
27	SQUIRE HILL - FLINT		Distrib Unattended	46000		8320
28	SQUIRES - ALLEN TWP		Distrib Unattended	46000		8320
29	ST CHARLES - ST CHARLES TWP		Distrib Unattended			8320
30	ST HELEN - AU SABLE TWP		Distrib Unattended	46000		8320
31	ST JOHNS - BINGHAM TWP		Distrib Unattended	46000		8320
32	ST JOHNS - BINGHAM TWP		Distrib Unattended	46000		8320
33	ST LOUIS - BETHANY TWP		Retail Distrib Unattended	46000		8320
34	ST LOUIS - BETHANY TWP		Retail Distrib Unattended	46000		4160
35	STACEY - CLAYTON TWP		Distrib Unattended	138000		24900
36	STADIUM - KALAMAZOO		Distrib Unattended	46000		8320
37	STANDALE - WALKER TWP		Distrib Unattended	46000		12470
38	STANDALE - WALKER TWP		Distrib Unattended	46000		12470
39	STANDISH - STANDISH TWP		Distrib Unattended	46000		8320
40	STANLEY - MT MORRIS 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) 04/15/14	Year of Report December 31, 2013		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
			1				1
			1				2
			1				3
			1				4
			1				5
			1				6
			1				7
			1				8
			1				9
			1				10
			1				11
			1				12
			1				13
			1				14
			1				15
			1				16
	100.00	1					17
	5.00	1					18
	12.50	1					19
	12.50	1					20
	12.50	1					21
	12.50	1					22
	6.25	1					23
	25.00	2					24
							25
	6.25	1					26
	12.50	1					27
	7.00	1					28
	12.50	1					29
	7.00	1					30
	12.50	2					31
							32
	15.63	2					33
							34
	12.50	1					35
	9.38	1					36
	25.00	2					37
							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) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	STANTON - EVERGREEN TWP	Distrib Unattended	46000	8320	
2	STANTON - EVERGREEN TWP	Distrib Unattended	46000	8320	
3	STARKS - HOMER TWP	Distrib Unattended	45000	8320	
4	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
5	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
6	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
7	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
8	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
9	STERNS ROAD - ERIE TWP	Distrib Unattended	46000	12470	
10	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470	
11	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
12	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
13	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
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	46000	8320	
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	46000	12470	
29	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
30	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
31	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
32	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
33	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46000	8320	
34	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46000	8320	
35	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46000	12470	
36	TERRACE - MUSKEGON	Distrib Unattended	46000	12470	
37	TEXAS - TEXAS TWP	Distrib Unattended	46000	8320	
38	THAYER - SAGINAW	Distrib Unattended	46000	8320	
39	THOMAS - THOMAS TWP	Distrib Unattended	46000	8320	
40	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138000	46000	7200

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013		
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	2					1
							2
	12.50	1					3
	20.00	1					4
	25.00	2					5
							6
	40.00	2					7
							8
	14.00	1					9
	12.50	1					10
	12.50	1					11
	40.00	2					12
							13
	18.75	1					14
	40.00	1					15
	200.00	2					16
							17
	12.50	1					18
	6.26	2					19
							20
	6.25	1					21
	6.25	1					22
	2.50	1					23
	12.50	1					24
	12.50	1					25
	14.00	1					26
	6.25	1					27
	12.50	1					28
	6.26	2					29
							30
	18.75	2					31
							32
	12.50	1					33
	6.25	1					34
	12.50	1					35
	12.50	1					36
	12.50	1					37
	12.50	1					38
	12.50	1					39
	50.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
	(a)	(b)	Primary (c)	Secondary (d)	Tertiary (e)
1	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
2	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
3	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	11500
4	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	7200
5	TINSMAN - HOLLY TWP	Distrib Unattended	138000	8320	
6	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Un	138000	7500	
7	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320	
8	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
9	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
10	TREMAINE - ORANGE TWP	Distribution Unattended	70000	26190	
11	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
12	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138000	46000	4800
13	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
14	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
15	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
16	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
17	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
18	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
19	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
20	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
21	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
22	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
23	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
24	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
25	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
26	UNION CITY - BURLINGTON TWP	Distrib Unattended	46000	12000	
27	UNION CITY - BURLINGTON TWP	Distrib Unattended	46000	12000	
28	UNION CITY - BURLINGTON TWP	Distrib Unattended	46000	12000	
29	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
30	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
31	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
32	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
33	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	46000	8320	
34	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
35	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
36	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
37	VERNON - CLARE	Distrib Unattended	138000	46000	4800
38	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
39	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	7200
40	VEVAY - VEVAY 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) 04/15/14		Year of Report December 31, 2013	
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
							2
	100.00	2					3
							4
	12.50	1					5
	22.50	1					6
	12.50	1					7
	5.00	1					8
	6.25	1					9
	12.50	1					10
	3.25	1					11
	20.00	1					12
	12.50	2					13
							14
	12.50	1					15
	6.25	1					16
	6.25	1					17
	12.50	1					18
	20.00	1					19
	6.25	1					20
	36.25	4					21
							22
							23
							24
	12.50	1					25
	3.00	3					26
							27
							28
	12.00	1					29
	20.00	1					30
	20.00	1					31
	6.25	1					32
	12.50	1					33
	3.00	3					34
							35
							36
	37.50	1					37
	200.00	2					38
							39
	40.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 04/15/14	December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
2	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
3	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
4	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138000	46000	4800
5	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
6	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
7	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
8	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
9	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
10	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
11	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
12	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
13	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
14	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
15	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
16	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
17	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
18	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
19	WATERTOWN - DEWITT TWP	Distrib Unattended	46000	8320	
20	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
21	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
22	WAYLAND - WAYLAND TWP	Distrib Unattended	46000	8320	
23	WAYLAND - WAYLAND TWP	Distrib Unattended	138000	46000	4800
24	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
25	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
26	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	130000	46000	4800
27	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
28	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
29	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	46000	7200
30	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
31	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
32	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
33	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	
34	WEST CLARK LAKE - COLUMBIA TWP	Unattended Distribution	45000	8720	
35	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
36	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
37	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
38	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
39	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
40	WESTERN AVENUE - LAKETON 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) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	25.00	2					1
							2
	12.50	1					3
	100.00	1					4
	67.50	2					5
							6
	12.50	1					7
	1.88	1					8
	12.50	1					9
	3.13	1					10
	20.00	1					11
	1.50	1					12
	17.50	2					13
							14
	6.25	1					15
	14.00	1					16
	40.00	1					17
	50.00	1					18
	6.25	1					19
	25.00	2					20
							21
	32.50	2					22
							23
	200.00	2					24
							25
	260.00	4					26
							27
							28
							29
	2.50	1					30
	12.50	1					31
	7.00	1					32
	5.00	1					33
	12.50	1					34
	20.00	1					35
	12.50	1					36
	14.00	1					37
	12.50	1					38
	35.00	3					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) 04/15/14	Year of Report December 31, 2013	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
2	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
3	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
4	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
5	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
6	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
7	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
8	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
9	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
10	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
11	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
12	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46000	8720	
13	WHITING - ERIE TWP	Generation & HV Distrib At	138000	46000	7200
14	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
15	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
16	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
17	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
18	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
19	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
20	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
21	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
22	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
23	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
24	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
25	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	
26	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
27	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	
28	WOOD STREET - FLINT	Distrib Unattended	46000	8320	
29	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320	
30	WOODWARD - SELMA TWP	Distrib Unattended	46000	14400	
31	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470	
32	YORKVILLE - ROSS TWP	Distrib Unattended	46000	8320	
33	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320	
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 04/15/14		Year of Report December 31, 2013	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	3.13	1					2
	11.25	2					3
							4
							5
	80.00	2					6
							7
	6.25	1					8
	87.50	2					9
							10
	22.50	2					11
							12
	50.00	1					13
	6.25	1					14
	18.75	2					15
							16
	6.25	1					17
	12.50	2					18
							19
	40.00	1					20
	12.50	2					21
							22
	12.50	1					23
	6.25	1					24
	6.25	1					25
	12.50	1					26
	12.50	1					27
	12.50	1					28
	3.13	1					29
	6.25	1					30
	12.50	1					31
	6.25	1					32
	20.00	1					33
							34
							35
							36
							37
							38
							39
							40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
1. Report below the information called for concerning distribution watt-hour meters and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters		or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS Number Total Capacity (c) (In Mva) (d)	
1	Number at Beginning of Year	1,868,502	628,672	
2	Additions During Year			
3	Purchases	163,113	10,343	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	163,113	10,343	0
6	Reduction During Year			
7	Retirements	120,236	7,378	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	120,236	7,378	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,911,379	631,637	0
11	In Stock	47,006	63,717	
12	Locked Meters on Customers' Premises	7,243		
13	Inactive Transformers on System			
14	In Customers' Use	1,857,130	567,920	
15	In Companys' Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,911,379	631,637	0

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(Next page is 430)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
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ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

A. Air pollution control facilities:

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

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

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

G. Miscellaneous:

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

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

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

Line No.	Classification of Cost	Additions	Retirements	Adjustments	Balance at End of Year	Actual Cost
	(a)	(b)	(c)	(d)	(e)	(f)
1	Air Pollution Control Facilities	282,721,307			1,917,658,247	
2	Water Pollution Control Facilities	3,190,429			246,004,519	
3	Solid Waste Disposal Costs	944,973			161,954,484	
4	Noise Abatement Equipment	33,886			1,770,425	
5	Esthetic Costs	0			26,944,000	
6	Additional Plant Capacity	0			14,286,000	
7	Miscellaneous (<i>Identify significant</i>)	2,751,398			113,084,982	
8	TOTAL (Total of lines 1 thru 7)	289,641,993	0	0	2,481,702,657	0
9	Construction work in progress				439,606,643	

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
430	7	b	Miscellaneous (Line 7): <u>Yr 2013</u> <u>1) Environmental Protection</u> Fossil Plants 316b Fish Entrainment 159,217 Fish Study <u>2) Flood & Erosion Control Protection</u> Flow Gauging/Water Quality Monitoring River Monitoring System, Seawall 2,670,740 Park & Related Facilities 0 Wind Farms (149,222) Environmental Comp 0 Other 70,663 Total \$2,751,398		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/14	Year of Report December 31, 2013
ENVIRONMENTAL PROTECTION EXPENSES			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the</p> <p>addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	12,516,059	12,516,059
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	2,359,088	2,359,088
6	Difference in Cost of Environmentally Clean Fuels (1)	(140,861,000)	
7	Replacement Power Costs (2)	2,592,382	2,592,382
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	(123,393,471)	17,467,529
<p>(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.</p> <p>(2) Based on the average price of interchange power. Energy cost of electrostatic precipitators is included utilizing the average production cost for the year.</p>			

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