ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 2014

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, 2014

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 forwared to the Commission**

on or about

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) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

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

pwc

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, 2014 and 2013, and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Michigan Public Service Commission Form P-521. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2014 and 2013, 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 5, 2015

PricewaterhouseCoopers LLP, One Detroit Center, 500 Woodward Avenue, Detroit, MI 48226
T: (313) 394 6000, F: (313) 394 6555, www.pwc.com/us

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, 2014
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) [ ] An Original (2) [X] 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	03 Signature	04 Date Signed
Thomas J. Webb		(Mo, Da,Yr) November 15, 2016
02 Title Executive Vice President and Chief Financial Officer		

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

GENERAL INFORMATION

I. Purpose:

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

II. Who Must Submit:

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

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

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

III. What and Where to Submit:

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

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

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

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

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

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

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

(ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications).

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

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

> In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under the date of _____ we have also reviewed schedules _____ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.
>
> Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

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

> Michigan Public Service Commission (Financial Analysis & Audit Division)
> Revenue Requirements Section
> 7109 W Saginaw Hwy, PO Box 30221
> Lansing, MI 48909

IV. When to Submit

Submit this report form on or before April 30 of the year following the year covered by this report.

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.

II. Enter in whole number (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's accounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to respondent, either

(a) Enter the words "NOT APPLICABLE" on the particular page(s), OR

(b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.

V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.

VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).

VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:

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

IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.

X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.

XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.

II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/2016	December 31, 2014

LIST OF SCHEDULES (Electric Utility)

1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".

2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.

Title of Schedule (a)		Reference Page No. (b)	Remarks (c)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information		101	
Control Over Respondent & Other Associated Companies	M	102	
Corporations Controlled by Respondent		103	
Officers and Employees	M	104	
Directors	M	105	
Security Holders and Voting Powers	M	106-107	
Important Changes During the Year		108-109	
Comparative Balance Sheet	M	110-113	
Statement of Income for the Year		114-117	
Statement of Retained Earnings for the Year		118-119	
Statement of Cash Flows		120-121	
Notes to Financial Statements		122-123	
Accumulated Comprehensive Income		122A-B	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion		200-201	
Nuclear Fuel Materials		202-203	NONE
Electric Plant in Service	M	204-211	
Electric Plant Leased to Others		213	NONE
Electric Plant Held for Future Use		214	
Construction Work in Progress - Electric	M	216	
Construction Overheads - Electric		217	
General Description of Construction Overhead Procedure	M	218	
Accumulated Provision for Depreciation of Electric Utility Plant	M	219	
Nonutility Property	M	221	
Investment is Subsidiary Companies		224-225	
Materials and Supply		227	
Allowances		228-229	
Extraordinary Property Losses		230B	NONE
Unrecovered Plant and Regulatory Study Costs		230B	NONE
Other Regulatory Assets	M	232	
Miscellaneous Deferred Debits	M	233	
Accumulated Deferred Income Taxes (Account 190)	M	234A-B	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)			
Capital Stock		250-251	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock		252	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/2016	December 31, 2014

LIST OF SCHEDULES (Electric Utility) (Continued)

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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	
Pumped Storage Generating Plant Statistics (Large Plants)		408-409	
Generating Plant Statistics (Small Plants)		410-411	RESUBMISSION

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/2016	December 31, 2014

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	
Renewable Energy Resources	432	
Renewable Energy Resource Expenses	433	
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MPSC SCHEDULES		
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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
Accumulated Deferred Investment Tax Credits	266-267	
Miscellaneous Current and Accrued Liabilities	268	
Customer Advances for Construction	268	
Other Deferred Credits	269	
Deferred Gains from Disposition of Utility Plant	270A-B	NONE
Accumulated Deferred Income Taxes - Temporary	277	NONE
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	NONE
Particulars Concerning Certain Other Income Accounts	282	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	NOT APPLICABLE
Number of Electric Department Employees	234N	NOT APPLICABLE
Customer Choice Sales of Electric by Rate Schedule	305	
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	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/2016	December 31, 2014

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
MPSC SCHEDULES (Continued)		
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	
Extraordinary Items	342	NONE
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	RESUBMISSION
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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas J. Webb, Executive Vice President and Chief Financial Officer

One Energy Plaza

Jackson, MI 49201

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Incorporated in Michigan, January 22, 1968

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

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

Electric

Gas

All within the State of Michigan

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

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

(2) [x] No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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	Consumers 2014 Securitization Funding LLC	For purchasing and owning Securitization property, issuing Securitization bonds and pledging its interest in Securitization property to a trustee to collateralize the Securitization bonds	100%	
20				
21				
22				
23				
24	NOTE:			
25	Consumers Energy Company is a wholly-owned			
26	subsidiary of CMS Energy Corporation which has			
27	ownership of a number of other subsidiaries.			
28				
29				
30				

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(Next page is 104(M))

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

OFFICERS AND EMPLOYEES

1. Report below the name, title and salary for the five executive officers
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).
4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.
5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.

Line	Name and Title	Base Wages	Other Compensation	Type of Other Compensation	Total Compensation
	(a)	(b)	(c)	(d)	(e)
1	John G. Russell (1) President and Chief Executive Officer	1,110,000	1,376,400 9,360 3,618,055 36,525	A B C D	6,150,340
2	Thomas J. Webb (1) Executive Vice President and Chief Financial Officer	685,000	509,640 9,360 913,643 21,225	A B C D	2,138,868
3	John M. Butler (1) Senior Vice President	435,000	323,640 24,775 592,640 75,829	A B C D	1,451,884
4	David G. Mengebier (1) Senior Vice President	375,000	255,750 9,360 395,084 8,911	A B C D	1,044,105
5	Daniel J. Malone Senior Vice President	440,000	327,360 9,240 642,035 74,502	A B C D	1,493,137
6	Patricia K Poppe Vice President	283,000	157,914 24,948 843,756 34,365	A B C D	1,343,983
7	Catherine M Reynolds (1) Senior Vice President	385,000	286,440 9,360 424,716 9,311	A B C D	1,114,827

Footnote Data

1 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

2 (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.

3

4

5

Compensation Type Codes:
A = Executive Incentive Compensation
B = Incentive Plan (Matching Employer Contribution)
C = Stock Plans
D = Other Reimbursements

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

DIRECTORS

1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name and Title of Director	Principal Business Address	# of Directors Meetings During Yr	Fees During Yr (1)
(a)	(b)	(c)	(d)
1 Kurt L. Darrow	La-Z-Boy Incorporated, Monroe, Michigan	5	95,000
2 Jon E. Barfield	LJ Holdings Investment Company, LLC, Birmingham, MI	7	100,000
3 Stephen E. Ewing***	Franklin, Michigan	7	100,833
4 Richard M. Gabrys***	Detroit, Michigan	7	105,833
5 David W. Joos** Chairman of Board	Okemos, Michigan	7	245,000
6 Philip R. Lochner, Jr. ***	Greenwich, Connecticut	6	120,417
7 Michael T. Monahan(1)	Monahan Enterprises, LLC, Bloomfield Hills, Michigan	5	45,833
8 John G. Russell President and CEO	One Energy Plaza, Jackson, Michigan	7	0
9 Kenneth L. Way	Naples, Florida	7	99,167
10 John B. Yasinsky	Bonita Springs, Florida	7	99,167
11 William D. Harvey***	Madison, Wisconsin	7	100,833
12 Laura H. Wright	Dallas, Texas	7	100,000

Footnote Data

Represents fees paid for both CMS Energy Corporation and Consumers Energy Company Board and Committee meetings. Fees are prorated to each company on the Massachusetts formula.

1 No longer a Director, effective 05/16/2014

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

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

Books not closed prior to end of the year.

2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:

Total: 84,108,789

By Proxy: 84,108,789

3. Give the date and place of such meeting:

May 16, 2014

Jackson, Michigan

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	4/2/2015	December 31, 2014

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line	Name (Title) and Address of Security Holder (a)		VOTING SECURITIES Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities		84,481,937	84,108,789	373,148	0
5	TOTAL number of security holders		1,192	1	1,191	0
6	TOTAL votes of security holders listed below		84,432,749	84,108,789	323,960	0
7	1. (A) Largest Security Holders					
8	CMS Energy Corporation		84,108,789	84,108,789		
9	One Energy Plaza					
10	Jackson, MI 49201					
11	Cede & Co*		314,510		314,510	
12	C/O DTCC - Transfer Operation Dept					
13	570 Washington Blvd Fl 1					
14	Jersey City, NJ 08857					
15	Charles M Pettee TOD Gail Denise Heldke		2,100		2,100	
16	1027 Midway Rd					
17	Northbrook, IL 60062-3935					
18	Alan L Johns		1,340		1,340	
19	1254 Fountaine Drive					
20	Columbus, OH 43221-1520					
21	William R Houghton & Elizabeth D Houghton JT Ten		1,310		1,310	
22	310 N. Rolling Oaks Ln					
23	San Antonio, TX 78253-5354					
24	John Reynold Dahl		1,000		1,000	
25	5200 N Flagler Drive Apt 2405					
26	West Palm Beach, FL 33407-2780					
27	Sarah E Hamilton		1,000		1,000	
28	900 Chapman St					
29	Ionia, MI 48846-1018					
30	Albert E Maass & Marilyn J Maass Jt Ten		1,000		1,000	
31	10942 SW Stony Creek Way					
32	Port Saint Lucie, FL 34987-2775					
33	Helen L Weber		900		900	
34	4919 Apache Ave					
35	Sierra Vista, AZ 85650-9704					
36	Faith L Costello & JoMarie Costello JT Ten		800		800	
37	12632 Topaz St					
38	Garden Grove, CA 92845-2717					
39	Total Votes - 10 Largest Stockholders		84,432,749	84,108,789	323,960	0
40	* Nominee--Represents various brokers and banks					
41						
42	1. (B) Security Holdings of Officers and Directors					
43	D. W. Joos	Chairman of the Board	0		0	
44	J. G. Russell	Chief Executive Officer	0		0	
45	J. E. Barfield	Director	0		0	
46	K.L Darrow	Director	0		0	
47	S. E. Ewing	Director	0		0	
48	R. M. Gabrys	Director	0		0	
49	W. D. Harvey	Director	0		0	
50	P. R. Lochner, Jr.	Director	0		0	
51	K. L. Way	Director	10		10	
52	L. H. Wright	Director	0		0	
53	J. B. Yasinsky	Director	10		10	
54	Total Votes - Officers and Directors		20	0	20	0

RESPONSE TO INSTRUCTION # 2
No security, other than stock, carries voting rights.

RESPONSE TO INSTRUCTION #3
No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.

RESPONSE TO INSTRUCTION #4
Not applicable

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not acceptable" or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culimnated 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.

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:

The Company purchased a building which will house the Consumers Energy Sustainability Center in May 2014 for $200,000. The purchase accounting must comply with FERC/MPSC Plant Instruction 5 – Electric/Gas Plant Purchased or Sold and Account 102 Electric/Gas Plant Purchased or Sold requirements. The purchase accounting was filed with the FERC in Docket No. AC15-6-000 and with the MPSC on October 7, 2014.

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

The Company entered into an agreement with Banc of America Leasing & Capital, LLC. This lease is Schedule 24 with the lessor and was entered into as of May 1, 2014 pursuant to Mater Lease Agreement dates as of October 26,2009. Total estimated acquisition cost per the schedule is $1,833,561.50. Assets were delivered during Q2 with the remaining assets delivered during Q3.

The Company entered into an agreement with RBS Asset Finance, Inc. This lease is Schedule 4 with the lessor and was entered into as of April 17, 2014 pursuant to Master Lease Agreement dated July 26, 2012. Total acquisition cost per the schedule is $1,964,744.57. Assets were delivered during Q2 with the remaining assets delivered during Q3.

The Company entered into an agreement dated December 11, 2014 with First Union Rail Corporation for the lease of (130) Aluminum Gondola Cars. The agreement is for a three year period commencing on the 1/1/2015. The total acquisition cost of this lease is $7.8M with monthly payments of $58,500.

The Company signed Amendment No. 02 to Schedule No. 03 with the CIT Group/Equipment Financing Inc. on September 19, 2014, which was finalized on December 23, 2014. Schedule No. 03 was initially entered into on January 7,2011 and previously amended with Amendment No. 01 dated December 9, 2013. The new amended schedule is for the lease of (29) Aluminum Rapid Discharge Coal Cars for a one year term commencing on 1/1/2015. The total acquisition cost is $1,392,000 with monthly payments of $13,775.

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

None.

IMPORTANT CHANGES DURING THE YEAR (Continued)

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

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

In August 2014, Consumers Energy issued $250 million 3.125% First Mortgage Bonds due August 2024 and $250 million 4.35% First Mortgage Bonds due August 2064.

On December 31, 2014, Consumers Energy had $60 million of commercial paper outstanding.

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

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

None.

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

Consumers' union wage scale adjustments for 2014 were as follows: The annual increase in wages as a result of COLA increases was $1,578,065 and the annual increase in wages as a result of the general increase was $3,028,687.

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.

IMPORTANT CHANGES DURING THE YEAR (Continued)

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

See Notes to Consolidated Financial Statements.

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

There were no important rate changes occurring in 2014.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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	16,496,756,525	17,432,260,925
3	Construction Work in Progress (107)	200-201	1,147,193,373	1,102,889,319
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		**17,643,949,898**	**18,535,150,244**
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	6,723,537,073	6,882,804,418
6	Net Utility Plant (Enter total of line 4 less 5)		**10,920,412,825**	**11,652,345,826**
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)		**10,920,412,825**	**11,652,345,826**
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	15,312,564
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,573,350	1,566,478
20	Investments in Associated Companies (123)	222-223	29,214,636	37,923,370
21	Investments in Subsidiary Companies (123.1)	224-225	854,162,695	823,312,317
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	13,118,372	12,351,219
24	Other Investments (124)	222-223	5,810,995	6,930,201
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		96,753,485	94,015,854
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)		**1,012,849,873**	**988,279,047**
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	8,921,630	49,535,088
36	Special Deposits (132-134)	---	14,339,082	6,667,616
37	Working Fund (135)	---	4,426	34,046
38	Temporary Cash Investments (136)	222-223	0	19,100,000
39	Notes Receivable (141)	226A	14,314,088	758
40	Customer Accounts Receivable (142)	226A	26,331,550	32,822,407
41	Other Accounts Receivable (143)	226A	61,099,229	49,845,913
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	30,984,920	38,809,136
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	11,752,553	2,937,954
45	Fuel Stock (151)	227	113,448,369	111,821,056
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	103,087,189	112,193,270
49	Merchandise (155)	227	0	574,265
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	19,905,640	23,999,515

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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	---	13,118,372	12,351,219
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	653,307,793	681,215,034
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	84,518,551	36,994,015
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	263	1,463
60	Rents Receivable (172)	---	661,728	836,508
61	Accrued Utility Revenues (173)	---	0	0
62	Misc Current and Accrued Assets (174)	230A	312,478,459	361,960,278
63	Derivative Instrument Assets (175)		3,947,156	703,206
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)		**1,384,014,414**	**1,440,082,037**
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)	---	22,212,148	23,658,896
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	1,453,941,728	2,259,650,413
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)	---	1,882	5,205
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	21,120,800	1,441,217
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	73,955,929	66,438,756
82	Accumulated Deferred Income Taxes (190)	234	609,496,571	758,050,371
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		**2,180,729,058**	**3,109,244,858**
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		**15,498,006,170**	**17,189,951,768**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	**PROPRIETARY CAPITAL**			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	37,314,800	37,314,800
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	386,028,613	386,028,613
7	Other Paid-In Capital (208-211)	253	2,894,013,613	3,211,575,851
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	23,718,573	23,718,573
11	Retained Earnings (215, 215.1, 216)	118-119	725,165,823	832,981,190
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(276,982)	(668,287)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(1,750,771)	(6,898,186)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		**4,857,864,413**	**5,277,703,298**
17	**LONG-TERM DEBT**			
18	Bonds (221)	256-257	4,250,000,000	4,573,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	37,113,816	345,573,095
21	Other Long-Term Debt (224)	256-257	282,700,000	282,700,000
22	Unamortized Premium on Long-Term Debt (225)	---	683,283	522,511
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	3,590,260	5,202,233
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		**4,566,906,839**	**5,196,593,373**
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases-Noncurrent (227)		138,057,388	123,165,108
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		38,179,246	34,922,817
29	Accumulated Prov. for Pensions and Benefits (228.3)		183,215,034	798,677,600
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		12,316,477	6,095,213
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)		324,373,221	339,451,889
35	TOTAL Other Noncurrrent Liabilities (Enter total of lines 26 thru 34)		**696,141,366**	**1,302,312,627**
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Notes Payable (231)		0	59,980,081
38	Accounts Payable (232)		487,732,999	569,504,085
39	Notes Payable to Associated Companies (233)	260B	212,000,000	60,202,086
40	Accounts Payable to Associated Companies (234)	260B	12,636,124	12,176,207
41	Customer Deposits (235)		32,027,809	32,741,685
42	Taxes Accrued (236)	262-263	363,229,836	149,002,521
43	Interest Accrued (237)		62,013,867	65,240,652
44	Dividends Declared (238)		419,792	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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)		5,743,185	11,548,881
48	Misc. Current and Accrued Liabilities (242)	268	135,291,537	152,293,613
49	Obligations Under Capital Leases -Current (243)		21,026,573	21,303,333
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)		1,358,145	0
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		3,009,081	221,880
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		**1,336,488,948**	**1,134,215,024**
59	**DEFERRED CREDITS**			
60	Customer Advances for Construction (252)		45,574,339	39,016,722
61	Accumulated Deferred Investment Tax Credits (255)	266-267	39,915,370	37,155,376
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	184,950,697	186,041,711
64	Other Regulatory Liabilities (254)	278	1,002,326,640	769,892,826
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)			
67	Accum. Deferred Income Taxes-Other Property (282)		2,194,541,207	2,380,696,929
68	Accum. Deferred Income Taxes-Other (283)	272-277	573,296,351	866,323,882
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		**4,040,604,604**	**4,279,127,446**
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		**15,498,006,170**	**17,189,951,768**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

STATEMENT OF INCOME FOR THE YEAR

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.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

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
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.
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....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	**UTILITY OPERATING INCOME**			
2	Operating Revenues (400)	300-301	6,769,135,766	6,288,572,245
3	Operating Expenses			
4	Operation Expenses (401)	320-323	4,464,790,053	4,082,704,910
5	Maintenance Expenses (402)	320-323	250,232,260	245,709,861
6	Depreciation Expenses (403)	336-337	529,358,298	494,284,686
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	50,655,503	40,353,691
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,362,308	5,356,368
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)		79,458,808	69,170,812
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	244,880,077	228,817,491
15	Income Taxes-Federal (409.1)	262-263	(6,298,536)	121,370,561
16	-Other (409.1)	262-263	36,500,310	42,869,113
17	Provision for Deferred Income Taxes (410.1)	234,272-276	3,214,652,842	1,453,251,849
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	2,927,501,243	1,267,258,818
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(2,759,994)	(2,765,438)
20	(Less) Gains from Disp. of Utility Plant (411.6)	270A-B	0	0
21	Losses from Disposition of Utility Plant (411.7)	235A-B	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		479,229	439
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		**5,938,851,457**	**5,513,864,647**
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		**830,284,309**	**774,707,598**

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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		
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	Line
						1
4,413,608,983	4,151,889,759	2,355,526,783	2,136,682,486			2
						3
2,740,319,458	2,531,901,659	1,724,470,595	1,550,803,251			4
197,916,419	202,501,556	52,315,841	43,208,305			5
388,058,651	369,194,058	141,299,647	125,090,628			6
0	0	0	0			7
35,912,132	27,478,789	14,743,371	12,874,902			8
5,356,150	5,350,210	6,158	6,158			9
0	0	0	0			10
0	0	0	0			11
79,458,808	69,170,812	0	0			12
0	0	0	0			13
170,356,075	160,103,984	74,524,002	68,713,507			14
107,979	87,669,598	(6,406,515)	33,700,963			15
25,057,334	26,491,116	11,442,976	16,377,997			16
2,376,777,480	884,505,131	837,875,362	568,746,718			17
2,181,958,235	752,818,652	745,543,008	514,440,166			18
(2,159,169)	(2,159,169)	(600,825)	(606,269)			19
0	0	0	0			20
0	0	0	0			21
479,229	439	0	0			22
0	0	0	0			23
0	0	0	0			24
3,834,723,853	**3,609,388,653**	**2,104,127,604**	**1,904,475,994**	**0**	**0**	25
578,885,130	**542,501,106**	**251,399,179**	**232,206,492**	**0**	**0**	26

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line	Account (a)	(Ref.) Page No. (b)	Total Current Year (c)	Total Previous Year (d)
27	Net Utility Operating Income *(Carried forward from page 114)*		**830,284,309**	**774,707,598**
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	11,057,751	9,369,693
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	8,919,373	8,177,080
33	Revenues From Nonutility Operations (417)	282	1,091,885	1,139,147
34	(Less) Expenses of Nonutility Operations (417.1)	282	119,764	278,382
35	Nonoperating Rental Income (418)	282	618,895	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(391,305)	948
37	Interest and Dividend Income (419)	282	5,259,011	3,679,275
38	Allowance for Other Funds Used During Construction (419.1)	282	7,627,251	6,015,220
39	Miscellaneous Nonoperating Income (421)	282	21,081,909	30,108,530
40	Gain on Disposition of Property (421.1)	280	376,237	1,302,845
41	TOTAL Other Income *(enter Total of lines 31 thru 40)*		**37,682,497**	**43,779,091**
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	53,045	129,125
44	Miscellaneous Amortization (425)	340	159,475	20,157
45	Donations (426.1)	340	16,497,655	5,228,543
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	5,750	1,937,529
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	12,863,657	5,255,144
49	Other Deductions (426.5)	340	36,815,512	35,976,623
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		**66,395,094**	**48,547,121**
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	304,293	296,633
53	Income Taxes - Federal (409.2)	262-263	(204,795)	18,507,204
54	Income Taxes - Other (409.2)	262-263	(690,764)	2,734,101
55	Provision for Deferred Income Taxes (410.2)	234,272-276	4,412,846	7,210,731
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	11,853,707	30,158,114
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions (total of 52 thru 58)		**(8,032,127)**	**(1,409,445)**
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		**(20,680,470)**	**(3,358,585)**
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	224,774,088	220,664,214
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,507,057	3,542,138
64	Amortization of Loss on Reacquired Debt (428.1)		6,787,978	7,225,352
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	8,243,399	6,592,230
68	Other Interest Expense (431)	340	3,532,788	2,316,294
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,683,937	3,038,287
70	Net Interest Charges (total of lines 62 thru 69)		**243,000,601**	**237,141,169**
71	Income Before Extraordinary Items (total lines 27,60,70)		**566,603,238**	**534,207,844**
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items (total line 73 less line 74)		**0**	**0**
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Enter Total of lines 75 less line 76)		**0**	**0**
78	Net Income (Enter Total of lines 71 and 77)		**566,603,238**	**534,207,844**

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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	98,372,715	63,550,478
3	Account 281	0	0
4	Account 282	1,993,609,623	643,306,416
5	Account 283	284,795,142	131,018,468
6	Account 284	0	0
7	Reconciling Adjustments		
8	TOTAL Account 410.1 (on pages 114-115 line 17)	**2,376,777,480**	**837,875,362**
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	229,696,024	146,124,490
12	Account 281	0	0
13	Account 282	1,779,238,994	530,869,407
14	Account 283	173,023,217	68,549,111
15	Account 284	0	0
16	Reconciling Adjustments		
17	TOTAL Account 411.1 (on page 114-115 line 18)	**2,181,958,235**	**745,543,008**
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)	(600,825)
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)**	**(600,825)**
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages. (b) Identify all contra accounts (other than accounts 190 and 281-284).

(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	161,923,193	3,362,286	165,285,479	2
	0	0	0	3
	2,636,916,039	1,007,884	2,637,923,923	4
	415,813,610	42,676	415,856,286	5
	0	0	0	6
				7
0	**3,214,652,842**			8
		4,412,846		9
				10
	375,820,514	10,624,229	386,444,743	11
	0	0	0	12
	2,310,108,401	1,023,309	2,311,131,710	13
	241,572,328	206,169	241,778,497	14
	0	0	0	15
				16
0	**2,927,501,243**			17
		11,853,707		18
				19
	0		0	20
	(2,759,994)		(2,759,994)	21
				22
				23
				24
0	**(2,759,994)**	**0**		25
		0		26
		0		27

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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 Amount (d)	Loss Utilized Year (e)	Balance Remaining (f)
1	2005	177,708,935	Tax Sharing			
2			B	21,626,422	2010	
3			B	7,772,966	2011	
4			B	33,981,643	2012	
5			B	35,036,574	2013	
6			F			79,291,330
7	2006	24,449	Tax Sharing			
8			F			24,449
9	2008	44,401,711	Tax Sharing			
10			F			44,401,711
11	2011	36,188	Tax Sharing			
12			F			36,188
13	2012	9,453,871	Tax Sharing			
14			F			9,453,871
15	2013	8,908,047	Tax Sharing			
16			F			8,908,047
17						
18	**Total**					**142,115,596**
19						
20						
21						
22						
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24						
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27						
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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**		**665,138,831**
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)**		**566,994,543**
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(1,515,824)
17			
18	**TOTAL Appropriations of Retained Earnings (Account 436)**		**(1,515,824)**
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	$4.50 preferred stock		(1,679,178)
24			0
25			0
26	**TOTAL Dividends Declared-Preferred Stock (Account 437)**		**(1,679,178)**
27			
28			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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		(457,500,000)
32			
33			
34	**TOTAL Dividends Declared-Common Stock (Account 438)**		**(457,500,000)**
35			
36			
37	**Balance - End of the Year *(Enter Total of lines 1 thru 36)***		**771,438,372**
	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)**		**61,542,818**
45	**TOTAL Appropriated Retained Earnings (Account 215 & 215.1)**		**61,542,818**
46	**TOTAL Retained Earnings (Accounts 215, 215.1 & 216)**		**832,981,190**
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
47	**Balance-Beginning of Year (Debit or Credit)**		**(276,982)**
48	Equity in Earnings for Year (Credit) (Account 418.1)		(391,305)
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)**		**(668,287)**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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)	**566,603,238**
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	664,834,917
5	Amortization of capital leases and debt	31,175,505
6	Other non-cash operating activities	(323,192)
7	Deferred Income Taxes (Net)	279,552,990
8	Investment Tax Credit Adjustment (Net)	(2,759,994)
9	Net (Increase) Decrease in Receivables	16,479,448
10	Net (Increase) Decrease in Inventory	(35,960,274)
11	Net (Increase) Decrease in Allowances Inventory	(4,093,875)
12	Net Increase (Decrease) in Payables and Accrued Expenses	(164,925,253)
13	Net (Increase) Decrease in Other Regulatory Assets	82,387,132
14	Net Increase (Decrease) in Other Regulatory Liabilities	(65,198,854)
15	(Less) Allowance for Other Funds Used During Construction	7,627,251
16	(Less) Undistributed Earnings from Subsidiary Companies	(391,305)
17	Proceeds from government grant	0
18	Prepayments	(15,349,115)
19	Changes in Other Assets and Liabilities	(5,732,210)
20		
21	Net Cash Provided by Operating Activities (*Total of lines 2 thru 21*)	**1,339,454,517**
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (*including land*):	
25	Gross Additions to Utility Plant (*less nuclear fuel*)	(1,401,698,001)
26	Gross Additions to Nuclear Fuel	
27	Gross Additions to Common Utility Plant	(171,014,832)
28	Gross Additions to Nonutility Plant	
29	(Less) Allowance to Other Funds Used During Construction	
30	Other:	
31		
32		
33	Cash Outflows for Plant (*Total of lines 26 thru 33*)	**(1,572,712,833)**
34		
35	Acquisition of Other Noncurrent Assets (d)	0
36	Proceeds from Disposal of Noncurrent Assets (d)	0
37	Costs to Retire Property	(75,224,844)
38	Investments in and Advances to Assoc. and Subsidiary Companies	(221,338,636)
39	Contributions and Advances from Assoc. and Subsidiary Companies	378,000,000
40	Disposition of Investments in (and Advances to)	
41	Associated and Subsidiary Companies	0
42	Miscellaneous Investments	(39,190)
43	Purchase of Investment Securities (a)	0
44	Proceeds from Sales of Investment Securities (a)	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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)*	**(1,491,315,503)**
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long Term Debt (b)	500,000,000
62	Preferred Stock	
63	Common Stock	
64	Contribution from stockholder	495,000,000
65	Return of stockholder contribution	(177,437,762)
66	Net Increase in Short-Term Debt (c)	59,980,081
67		
68		
69		
70	Cash Provided by Outside Sources (*Total of lines 61 thru 69*)	**877,542,319**
71		
72	Payments for Retirement of:	
73	Long Term Debt (b)	(177,000,000)
74	Preferred Stock	0
75	Common Stock	
76	Other:	
77	Payment of Capital Leases	(21,147,557)
78	Net Decrease in Short-Term Debt (c)	
79	Other Financing	(16,282,986)
80	Dividends on Preferred Stock	(1,679,178)
81	Dividends on Common Stock	(457,500,000)
82	Net Cash Provided by Financing Activities	
83	*(Total of lines 70 thru 81)*	**203,932,598**
84		
85	Net Increase in Cash and Cash Equivalents	
86	*(Total of lines 22, 57 and 83)*	**52,071,612**
87		
88	Cash and Cash Equivalents at Beginning of Year	**23,265,138**
89		
90	Cash and Cash Equivalents at End of Year	**75,336,750**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

NOTES TO FINANCIAL STATEMENTS

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

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, 2014, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences, but do not result in net income differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

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

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

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

statement. To comply with USOA, interest expense and penalties, if any, attributable to uncertain tax positions are included in Account 431, Interest Expense and Account 426.3, Penalties, respectively.

Prepaid Property Taxes

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

Debt

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

Other Reclassifications

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

1: SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation: Consumers prepares its consolidated financial statements in conformity

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

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

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

Alternative-Revenue Program: In 2009, the MPSC approved an energy optimization incentive mechanism that provides a financial incentive if the energy savings of Consumers' customers exceed annual targets established by the MPSC. The maximum incentive that Consumers may earn under this mechanism is 15 percent of the amount it spends on energy optimization programs, which is limited to two percent of Consumers' retail revenue. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC.

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

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

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

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

accrued based on estimates of work performed. 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: Upon the issuance of long-term debt, Consumers defers issuance costs, discounts, and premiums and amortizes those amounts over the terms of the associated debt. Upon the refinancing of long-term debt, Consumers, as a regulated entity, defers any remaining unamortized issuance costs, discounts, and premiums associated with the refinanced debt and amortizes those amounts over the term of the newly issued debt.

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

- they do not have a notional amount (that is, a number of units specified in a derivative instrument, such as MWh of electricity or bcf of natural gas);
- they qualify for the normal purchases and sales exception; 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 have been designated as an accounting hedge, all changes in fair value are either reported in earnings or deferred as regulatory assets or liabilities. Consumers did not have significant amounts recorded as derivative assets or liabilities at December 31, 2014 or 2013. Additionally, the gains and losses recognized in earnings were not significant for the years ended December 31, 2014, 2013, or 2012.

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

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

identification basis. Consumers reports unrealized gains and losses on these securities, net of tax, in equity as part of AOCI, except that unrealized losses determined to be other than temporary are reported in earnings. For additional details regarding financial instruments, see Note 7, Financial Instruments.

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

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

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

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

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

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

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

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 2013, Consumers received a renewable energy cash grant for Lake Winds® Energy Park under Section 1603 of the American Recovery and Reinvestment Tax Act of 2009. Upon receipt of the grant, Consumers recorded a regulatory liability, which Consumers is amortizing over the life of Lake Winds® Energy Park. Consumers presents the amortization as a reduction to maintenance

and other operating 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: NEW ACCOUNTING STANDARDS

NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

ASU 2014-09, Revenue from Contracts with Customers: This standard was issued by the Financial Accounting Standards Board as a result of a joint project with the International Accounting Standards Board. The Boards developed a common revenue recognition model that will be applied under GAAP and International Financial Reporting Standards. The new guidance will replace most of the existing revenue recognition requirements in GAAP, although certain guidance specific to rate-regulated utilities will be retained. As issued, the standard will become effective January 1, 2017 for Consumers; however, the Financial Accounting Standards Board is considering a possible delay in the effective date. Consumers is evaluating the impact of the standard on its consolidated financial statements.

ASU 2014-12, Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period: This standard, which will become effective January 1, 2016 for Consumers, addresses certain types of stock awards with performance targets. The standard will apply to certain restricted stock awards granted by Consumers to retirement-eligible employees. Consumers does not expect the standard to have any impact on its consolidated financial statements since the guidance in the standard is consistent with the accounting presently applied to these awards.

3: REGULATORY MATTERS

Regulatory matters are critical to Consumers. The Michigan Attorney General, ABATE, the MPSC Staff, and certain other parties typically participate in MPSC proceedings concerning Consumers, such as Consumers' rate cases and PSCR and GCR processes. These parties often challenge various aspects of those proceedings, including the prudence of Consumers' policies and practices, and seek cost disallowances and other relief. The parties also have appealed significant MPSC orders. Depending upon the specific issues, the outcomes of rate cases and proceedings, including judicial proceedings challenging MPSC orders or other actions, could 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

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

Presented in the following table are the regulatory assets and liabilities on Consumers' consolidated balance sheets:

In Millions

December 31	End of Recovery or Refund Period	2014	2013
Regulatory assets			
Current			
Securitized costs – electric utility restructuring legislation[1]	2015	$ 61	$ -
Energy optimization plan incentive[2]	2015	17	17
Major maintenance[1]	2015	8	-
Cancelled coal-fueled plant costs[1]	2015	2	5
Gas revenue decoupling mechanism[2]	2014	-	17
Other[1]	2015	1	1
Total current regulatory assets		$ 89	$ 40
Non-current			
Postretirement benefits[3]	various	$ 1,195	$ 634
Securitized costs – electric generating units to be retired[1]	2029	370	362
MGP sites[4]	various	147	148
ARO[4]	various	139	129
Unamortized debt costs[4]	various	66	74
Gas storage inventory adjustments[4]	various	21	23
Energy optimization plan incentive[2]	2016	17	18
Securitized costs – electric utility restructuring legislation[1]	2015	-	129
Major maintenance[1]	2015	-	10
Other[1]	various	1	3
Total non-current regulatory assets		$ 1,956	$ 1,530
Total regulatory assets		$ 2,045	$ 1,570
Regulatory liabilities			
Current			
Income taxes, net	2015	$ 64	$ 64
Renewable energy grant	2015	2	2
Other	2015	1	1
Total current regulatory liabilities		$ 67	$ 67
Non-current			
Cost of removal	various	$ 1,673	$ 1,599
Renewable energy plan	2028	131	159
Income taxes, net	various	103	157
ARO	various	83	93
Renewable energy grant	2043	63	65
Energy optimization plan	various	32	31
Postretirement benefits	various	-	98
Other	various	10	13
Total non-current regulatory liabilities		$ 2,095	$ 2,215
Total regulatory liabilities		$ 2,162	$ 2,282

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

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

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

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

REGULATORY ASSETS

Securitized Costs – Electric Utility Restructuring Legislation: In 2000, the MPSC authorized Consumers to securitize certain qualified costs incurred as a result of electric utility restructuring legislation. Consumers is amortizing this regulatory asset over the life of the related Securitization bonds.

Energy Optimization Plan Incentive: In May 2014, Consumers filed its annual report and reconciliation for its energy optimization plan, requesting approval of its energy optimization plan costs for 2013. In November 2014, the MPSC approved a settlement agreement authorizing Consumers to collect $18 million from customers during 2015 as an incentive payment for exceeding statutory targets under both its gas and electric energy optimization plans during 2013.

During 2014, Consumers achieved 135 percent of its electric savings target and 129 percent of its gas savings target. For achieving these savings levels, Consumers will request the MPSC's approval to collect $17 million, the maximum incentive, in the energy optimization reconciliation to be filed in 2015.

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

Cancelled Coal-Fueled Plant Costs: In its 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 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. In April 2014, the Michigan Court of Appeals affirmed the MPSC's conclusion, which can no longer be appealed and is closed.

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. In 2013, the MPSC approved Consumers' final reconciliation of the gas revenue decoupling mechanism and Consumers collected $17 million during 2014.

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

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

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

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

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

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

REGULATORY LIABILITIES

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

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

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

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

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

Energy Optimization Plan: At December 31, 2014 and 2013, 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.

POWER SUPPLY COST RECOVERY AND GAS COST RECOVERY

The PSCR and GCR ratemaking processes are designed to allow Consumers to recover all of its power supply and purchased natural gas costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices in annual plan and reconciliation proceedings. Consumers adjusts its PSCR and GCR billing charges monthly in order to minimize the underrecovery or overrecovery amount in the annual reconciliations.

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

	In Millions	
December 31	2014	2013
Accrued gas revenue	$ 27	$ -
Accrued rate refunds	6	12

PSCR Plans and Reconciliations: In May 2014, the MPSC issued an order in Consumers' 2012 PSCR reconciliation, approving full recovery of $1.9 billion of power costs and authorizing Consumers to roll into its 2013 PSCR plan the underrecovery of $18 million.

Consumers submitted its 2013 PSCR plan to the MPSC in September 2012, and in accordance with its proposed plan, self-implemented the 2013 PSCR factor beginning in January 2013. In March 2014, Consumers filed its 2013 PSCR reconciliation, requesting full recovery of $1.9 billion of power costs and authorization to roll into its 2014 PSCR plan the overrecovery of $10 million.

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

GCR Plans and Reconciliations: In September 2014, the MPSC issued an order in Consumers' 2012-2013 GCR reconciliation, approving full recovery of $0.9 billion in gas costs and authorizing Consumers to roll into its 2013-2014 GCR plan the underrecovery of $22 million.

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

Consumers submitted its 2014-2015 GCR plan in December 2013, and in accordance with its proposed plan, self-implemented the 2014-2015 GCR factor beginning in April 2014. Due to the significant underrecovery Consumers experienced during the 2013-2014 GCR plan year, Consumers filed an amendment to its 2014-2015 GCR plan in February 2014, requesting approval to increase the 2014-2015 GCR factor to be charged to customers. In May 2014, the MPSC issued an order authorizing Consumers to charge the increased factor to customers until the MPSC issues a final order in Consumers' 2014-2015 GCR plan. Consumers had a $27 million GCR underrecovery recorded at December 31, 2014.

4: CONTINGENCIES AND COMMITMENTS

Consumers is involved in various matters that give rise to contingent liabilities. Depending on the specific issues, the resolution of these contingencies could 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 for which it can estimate a range of loss will be between $4 million and $6 million. At December 31, 2014, Consumers had a recorded liability of $4 million, the minimum amount in the range of its estimated probable NREPA liability.

Consumers is a potentially responsible party at a number of contaminated sites administered under CERCLA. CERCLA liability is joint and several. In 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party for cleanup of PCBs at the Kalamazoo River CERCLA site. The notification claimed that the EPA has reason to believe that Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. In 2011, Consumers received a follow-up letter from the EPA requesting that Consumers agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek, which is connected to the Kalamazoo River. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. Until further information is received from the EPA, Consumers is unable to estimate a range of potential liability for cleanup of the river.

Based on its experience, Consumers estimates that its share of the total liability for known CERCLA sites will be between $3 million and $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, 2014, 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. Consumers cannot predict the financial impact or outcome of this matter.

Electric Utility Plant Air Permit Issues and Notices of Violation: In 2007, Consumers received an NOV/FOV from the EPA alleging that fourteen utility boilers exceeded the visible emission limits in their associated air permits. Consumers 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 purportedly subject to review under the NSR. Additionally, 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.

In September 2014, Consumers reached a settlement in this matter with the EPA and the U.S. Department of Justice. Under the settlement, Consumers shall, among other things, install pollution control equipment at some of its coal-fueled electric generating plants and achieve certain emission rates for

specific pollutants, surrender emission allowances, invest in $7.7 million of Environmental Mitigation Projects, retire or repower certain coal-fueled units, and pay a civil penalty of $2.75 million. Consumers has accrued an amount sufficient to cover the costs of the civil penalty and some of the Environmental Mitigation Projects. Consumers has recovered or expects that it would be able to recover some or all of the costs in rates, consistent with the recovery of other reasonable costs of complying with environmental laws and regulations, but cannot reasonably estimate the extent of additional cost recovery. The settlement, completed via consent decree, was finalized in November 2014.

CCRs: In December 2014, the EPA issued a final rule regulating CCRs, such as coal ash, under the Resource Conservation and Recovery Act. The final rule will adopt non-hazardous waste standards for CCRs. The rule will add new requirements for groundwater monitoring, flood protection, storm water design, fugitive dust, and public disclosure of information. The rule will also require closure of non-compliant surface impoundments and landfills within approximately three years, with limited potential for extensions. The rule is expected to be published in early 2015. Consumers expects that planned capital expenditures will likely be accelerated to meet the compliance deadline, but is still evaluating the impacts of this rule.

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 the use and enjoyment of their land as a result of the operations of Lake Winds® Energy Park. In October 2014, Consumers reached a settlement with a majority of the plaintiffs, and in January 2015, reached a settlement with the remaining plaintiffs, neither of which was material to Consumers.

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, 2014, Consumers had a recorded liability of $115 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 $131 million. Consumers expects to incur remediation and other response activity costs in each of the next five years as follows:

In Millions

	2015	2016	2017	2018	2019
Remediation and other response activity costs	$ 11	$ 12	$ 13	$ 11	$ 14

Consumers periodically reviews these cost estimates. Any significant change in the underlying assumptions, such as an increase in the number of sites, changes in remediation techniques, or legal and

regulatory requirements, could affect Consumers' estimates of annual response activity costs and the MGP liability.

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers over a ten-year period. At December 31, 2014, Consumers had a regulatory asset of $147 million related to the MGP sites.

Consumers estimates that its liability to perform remediation and other response activities at NREPA sites other than the MGP sites could reach $3 million. At December 31, 2014, Consumers had a recorded liability of less than $1 million, the minimum amount in the range of its estimated probable liability.

GUARANTEES

Presented in the following tables are Consumers' guarantees at December 31, 2014:

In Millions

Guarantee Description	Issue Date	Expiration Date	Maximum Obligation	Carrying Amount
Indemnity obligations and other guarantees	Various	Various through August 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 3, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies arising in the ordinary course of business to which Consumers is a party. These other lawsuits and proceedings may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings will not have a material adverse effect on its consolidated results of operations, financial condition, or liquidity.

CONTRACTUAL COMMITMENTS

Purchase Obligations: Purchase obligations arise from long-term contracts for the purchase of commodities and related services, and construction and service agreements. The commodities and related services include long-term PPAs, natural gas and associated transportation, and coal and associated transportation. Related party PPAs are between Consumers and certain affiliates of CMS Enterprises.

Presented in the following table are Consumers' contractual purchase obligations at December 31, 2014 for each of the periods shown:

In Millions

	Payments Due						
	Total	2015	2016	2017	2018	2019	Beyond 2019
MCV PPA	$ 3,425	$ 370	$ 384	$ 312	$ 301	$ 316	$ 1,742
Palisades PPA	2,661	331	342	352	364	375	897
Related party PPAs	1,135	83	83	85	85	88	711
Other PPAs	3,915	254	244	245	247	224	2,701
Other	1,546	721	389	301	51	47	37

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

- a capacity charge of $10.14 per MWh of available capacity;
- a fixed energy charge based on Consumers' annual average baseload coal generating plant operating and maintenance cost, fuel inventory, and administrative and general expenses;
- a variable energy charge based on the MCV Partnership's cost of production when the plant is dispatched;
- a $5 million annual contribution by the MCV Partnership to a renewable resources program; 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 $300 million in 2014, $278 million in 2013, and $319 million in 2012.

Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. For all delivered energy, the Palisades PPA has escalating capacity and variable energy charges. Total capacity and energy charges under the Palisades PPA were $302 million in 2014, $338 million in 2013, and $331 million in 2012. For further details about Palisades, see Note 9, Leases.

Other PPAs: Consumers has PPAs expiring between 2015 and 2036 with various counterparties. The majority of the PPAs have capacity and energy charges for delivered energy. Capacity and energy charges under these PPAs were $354 million in 2014, $345 million in 2013, and $314 million in 2012.

5: FINANCINGS AND CAPITALIZATION

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

In Millions

	Interest Rate (%)	Maturity	2014	2013
FMBs[1]	2.600	2015	$ 50	$ 50
	5.500 [2]	2016	173	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	325
	3.190	2024	52	52
	3.125	2024	250	-
	3.390	2027	35	35
	5.800	2035	175	175
	6.170	2040	50	50
	4.970	2040	50	50
	4.310	2042	263	263
	3.950	2043	425	425
	4.350	2064	250	-
			$ 4,573	$ 4,250
Securitization bonds	5.760 [3]	2015	49	92
	2.597 [4]	2020-2029 [5]	378	-
			$ 427	$ 92
Senior notes	6.875	2018	180	180
Tax-exempt pollution control revenue bonds	various	2018-2035	103	103
Total principal amount outstanding			$ 5,283	$ 4,625
Current amounts			(124)	(43)
Net unamortized discounts			(5)	(3)
Total long-term debt			$ 5,154	$ 4,579

[1] The weighted-average interest rate for Consumers' FMBs was 4.75 percent at December 31, 2014 and 4.90 percent at December 31, 2013.

[2] In August 2014, Consumers retired $177 million of its 5.50 percent FMBs.

[3] The interest rate for Consumers' Securitization bonds issued through its subsidiary Consumers Funding was 5.76 percent at December 31, 2014 and 2013.

[4] The weighted-average interest rate for Consumers' Securitization bonds issued through its subsidiary Consumers 2014 Securitization Funding was 2.60 percent at December 31, 2014.

[5] Principal and interest payments are made semiannually beginning in 2015.

Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2014:

	Principal (In Millions)	Interest Rate	Issue/Retirement Date	Maturity Date
Debt issuances				
Securitization bonds[1]	$ 124	1.334 %	July 2014	November 2020
Securitization bonds[1]	139	2.962	July 2014	November 2025
Securitization bonds[1]	115	3.528	July 2014	May 2029
FMBs	250	3.125	August 2014	August 2024
FMBs	250	4.350	August 2014	August 2064
Total	$ 878			
Debt retirements				
FMBs	$ 177	5.500 %	August 2014	August 2016
Total	$ 177			

[1] For additional details regarding the Securitization, see Note 3, Regulatory Matters and the "Securitization Bonds" section in this Note.

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

Regulatory Authorization for Financings: Consumers is required to maintain FERC authorization for financings. In June 2014, Consumers received authorization from FERC to have outstanding, at any one time, up to $800 million of secured and unsecured short-term securities for general corporate purposes. At December 31, 2014, Consumers had entered into short-term borrowing programs allowing it to issue up to $800 million in short-term securities; $60 million of securities were outstanding under these programs. FERC has also authorized Consumers to issue and sell up to $1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was $1.4 billion at December 31, 2014. The authorizations were effective July 1, 2014 and terminate June 30, 2016. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

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

Debt Maturities: At December 31, 2014, the aggregate annual contractual maturities for long-term debt for the next five years were:

In Millions

	2015	2016	2017	2018	2019
Long-term debt	$ 124	$ 198	$ 375	$ 523	$ 876

Revolving Credit Facilities: The following secured revolving credit facilities with banks were available at December 31, 2014:

In Millions

Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
December 20, 2018[1]	$ 650	$ -	$ 35	$ 615
May 9, 2018[1]	30	-	30	-

[1] Obligations 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, 2014, no accounts receivable had been transferred under the program. During the year ended December 31, 2014, Consumers' average short-term borrowings totaled $11 million, with a weighted-average annual interest rate of 0.85 percent.

In September 2014, Consumers entered into a commercial paper program. Under the program, Consumers may issue, in one or more placements, commercial paper notes with maturities of up to 365 days and that bear interest at fixed or floating rates. These issuances are supported by Consumers' $650 million revolving credit facility and may have an aggregate principal amount outstanding of up to $500 million. While the amount of outstanding commercial paper does not reduce the revolver's available capacity, Consumers would not issue commercial paper in an amount exceeding the available revolver capacity. At December 31, 2014, $60 million of commercial paper notes were outstanding under this program, with a weighted-average annual interest rate of 0.49 percent.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2014, Consumers had $768 million of unrestricted retained earnings available to pay dividends on its common stock to CMS Energy. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from FERC suggest that under a variety of circumstances dividends from Consumers on its common stock would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay dividends on its common stock in excess of retained earnings would be based on specific facts and circumstances and would be subject to a formal regulatory filing process.

For the year ended December 31, 2014, Consumers paid $457 million in dividends on its common stock to CMS Energy.

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

	Series	Optional Redemption Price	Number of Shares Outstanding	Balance Outstanding (In Millions)	
December 31				2014	2013
Cumulative, $100 par value, authorized 7,500,000 shares, with no mandatory redemption	$ 4.50	$ 110.00	373,148	$ 37	$ 37

6: FAIR VALUE MEASUREMENTS

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

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

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

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE ON A RECURRING BASIS

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

In Millions

December 31	2014	2013
Assets[1]		
Cash equivalents	$ 19	$ -
Restricted cash equivalents	38	15
CMS Energy common stock	38	29
Nonqualified deferred compensation plan assets	6	4
DB SERP		
Cash equivalents	3	-
Mutual funds	90	95
Derivative instruments		
Commodity contracts	2	4
Total	$ 196	$ 147
Liabilities[1]		
Nonqualified deferred compensation plan liabilities	$ 6	$ 4
Derivative instruments		
Commodity contracts	1	-
Total	$ 7	$ 4

[1] All assets and liabilities were classified as Level 1 with the exception of some commodity contracts, which were classified as Level 2 or Level 3, and which were insignificant at December 31, 2014 and 2013.

Cash Equivalents: Cash equivalents and restricted cash equivalents consist of money market funds with daily liquidity. Short-term debt instruments classified as cash equivalents or 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.

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

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

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

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

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

In Millions

Years Ended December 31	2014	2013	2012
Balance at beginning of period	$ 4	$ 2	$ 2
Total gains (losses) offset through regulatory accounting	(15)	3	6
Purchases	(1)	-	1
Settlements	13	(1)	(7)
Balance at end of period	$ 1	$ 4	$ 2

7: FINANCIAL INSTRUMENTS

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

In Millions

	December 31, 2014					December 31, 2013				
		Fair Value					Fair Value			
	Carrying		Level			Carrying		Level		
	Amount	Total	1	2	3	Amount	Total	1	2	3
Long-term debt[1]	$ 5,278	$ 5,749	$ -	$ 4,716	$1,033	$ 4,622	$ 4,940	$ -	$ 3,978	$ 962

[1] Includes current portion of long-term debt of $124 million at December 31, 2014 and $43 million at December 31, 2013.

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, 2014 and 2013, 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:

In Millions

	December 31, 2014				December 31, 2013			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
DB SERP								
Mutual funds	$ 92	$ -	$ 2	$ 90	$ 95	$ -	$ -	$ 95
CMS Energy common stock	5	33	-	38	5	24	-	29

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

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

In Millions

Years Ended December 31	2014	2013	2012
Proceeds from sales of investment securities	$ 6	$ 2	$ 2

The sales proceeds for all periods represent sales of investments that were held within the DB SERP and classified as available for sale. Realized gains and losses on the sales were not significant for Consumers during each period.

Consumers recognized gains of $4 million in 2013 and $5 million in 2012 from transferring shares of CMS Energy common stock to a related charitable foundation. The gains reflected the excess of fair value over cost of the stock donated and were recorded in other income on Consumers' consolidated statements of income.

8: PLANT, PROPERTY, AND EQUIPMENT

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

In Millions

December 31	Estimated Depreciable Life in Years	2014	2013
Electric			
Generation	22 - 125	$ 4,544	$ 3,992
Distribution	23 - 75	6,487	6,140
Other	5 - 50	910	770
Assets under capital leases and other arrangements		289	284
Gas			
Distribution	28 - 80	3,239	3,015
Transmission	17 - 75	974	821
Underground storage facilities[1]	29 - 65	578	535
Other	5 - 50	538	465
Capital leases		6	7
Other non-utility property	8 - 51	15	15
Construction work in progress		1,103	1,147
Less accumulated depreciation and amortization		(5,346)	(5,022)
Net plant, property, and equipment[2]		$ 13,337	$ 12,169

[1] Underground storage includes base natural gas of $26 million at December 31, 2014 and 2013. Base natural gas is not subject to depreciation.

[2] For the year ended December 31, 2014, utility plant additions were $1.6 billion and utility plant retirements were $126 million. For the year ended December 31, 2013, utility plant additions were $1.3 billion and utility plant retirements were $156 million.

Presented in the following table are further details about changes in Consumers' assets under capital leases and other arrangements:

In Millions

Years Ended December 31	2014	2013
Balance at beginning of period	$ 291	$ 285
Additions	7	12
Net retirements and other adjustments	(3)	(6)
Balance at end of period	$ 295	$ 291

Assets under capital leases and other arrangements are presented as gross amounts. Accumulated amortization of assets under capital leases and other arrangements was $143 million at December 31, 2014 and $124 million at December 31, 2013.

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

		In Millions
December 31	2014	2013
Utility plant assets	$ 5,345	$ 5,021
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	2014	2013	2012
Electric utility property	3.5 %	3.5 %	3.2 %
Gas utility property	2.8 %	2.8 %	2.9 %
Other property	7.7 %	7.0 %	7.2 %

Consumers records plant, property, and equipment at original cost when placed into service. The cost includes labor, material, applicable taxes, overhead such as pension and other benefits, and AFUDC, if applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process. For additional details, see Note 3, Regulatory Matters.

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

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	2014	2013	2012
AFUDC capitalization rate	7.2 %	7.3 %	7.3 %

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 details about Consumers' intangible assets:

In Millions

December 31		2014		2013	
Description	Amortization Life in Years	Gross Cost[1]	Accumulated Amortization	Gross Cost[1]	Accumulated Amortization
Software development	3 - 15	$ 594	$ 221	$ 506	$ 173
Plant acquisition adjustments	15 - 46	217	38	216	32
Rights of way	50 - 75	150	44	135	42
Leasehold improvements	various[2]	5	4	14	11
Franchises and consents	5 - 30	15	8	15	7
Other intangibles	various	21	14	20	14
Total		$ 1,002	$ 329	$ 906	$ 279

[1] Net intangible asset additions for Consumers' utility plant were $96 million during 2014 and $53 million during 2013 and primarily represented software development costs.

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

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

In Millions

Years Ended December 31	Total Amortization Expense	Software Amortization Expense
2014	$ 58	$ 49
2013	47	39
2012	38	30

Amortization expense on intangible assets is expected to range between $70 million and $105 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, 2014:

In Millions, Except Ownership Share

	J.H. Campbell Unit 3	Ludington	Distribution
Ownership share	93.3 %	51.0 %	various
Utility plant in service	$ 1,077	$ 194	$ 194
Accumulated depreciation	(503)	(156)	(63)
Construction work-in-progress	358	175	2
Net investment	$ 932	$ 213	$ 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.

9: LEASES

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

Operating leases for coal-carrying railcars have original lease terms ranging from one to 15 years, expiring without extension provisions over the next ten years and with extension provisions over the next 12 years. These leases contain fair market value extension and buyout provisions. 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

contract was seven years at December 31, 2014. The capital lease for the gas transportation pipeline to Zeeland has a term of five years with a renewal provision of an additional five years at the end of the contract. The remaining term of the contract was three years at December 31, 2014. The remaining terms of Consumers' long-term PPAs accounted for as leases range between one and 18 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.

In Millions

Years Ended December 31	2014	2013	2012
Minimum operating lease expense			
PPAs	$ 6	$ 6	$ 6
Other agreements	19	21	23
Contingent rental expense[1]	85	77	33

[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, 2014.

In Millions

	Capital Leases	Financing[1]	Operating Leases
2015	$ 15	$ 18	$ 25
2016	12	17	19
2017	11	17	19
2018	10	16	16
2019	11	15	10
2020 and thereafter	25	31	40
Total minimum lease payments	$ 84	$ 114	$ 129
Less imputed interest	35	19	
Present value of net minimum lease payments	$ 49	$ 95	
Less current portion	8	13	
Non-current portion	$ 41	$ 82	

[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.

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 $19 million for the year ended December 31, 2014 and $20 million for each of the years ended December 31, 2013 and December 31, 2012.

10: ASSET RETIREMENT OBLIGATIONS

Consumers records the fair value of the cost to remove assets at the end of their useful lives, if there is a legal obligation to remove them. 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 $17 million higher at December 31, 2014 and $16 million higher at December 31, 2013. In 2013, Consumers updated the ARO for asbestos abatement to reflect a revised estimate of future obligations at its steam electric generating units. In 2014, Consumers recorded the initial estimate of $3 million for closure of the Cross Winds® Energy Park.

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

In Millions

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

In Millions

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 parks	3	-	-	-	-	3
Total	$ 311	$ (3)	$ (6)	$ 18	$ 4	$ 324

[1] Cash payments of $12 million in 2014 and $6 million in 2013 were included in other current and non-current assets and liabilities as a component of net cash provided by operating activities on Consumers' consolidated statements of cash flow.

11: RETIREMENT BENEFITS

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

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

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

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

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 $13 million for the year ended December 31, 2014, $10 million for the year ended December 31, 2013, and $8 million for the year ended December 31, 2012.

DB SERP: The DB SERP is a non-qualified plan as defined by the Internal Revenue Code. DB SERP benefits are paid from a rabbi trust established in 1988. DB SERP rabbi trust earnings are taxable.

Presented in the following table are the fair values of trust assets, ABO, and contributions for Consumers' DB SERP:

		In Millions
Years Ended December 31	2014	2013
Trust assets	$ 93	$ 96
ABO	99	82
Contributions	-	13

DC SERP: On April 1, 2006, Consumers implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from 5 percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. For Consumers, trust assets were $2 million at December 31, 2014 and $1 million at December 31, 2013. 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, 2014, 2013, and 2012.

401(k) Plan: The 401(k) plan employer match equals 60 percent of eligible contributions up to the first six percent of an employee's wages. The total 401(k) plan cost for Consumers was $18 million for the year ended December 31, 2014, $17 million for the year ended December 31, 2013, and $16 million for the year ended December 31, 2012.

OPEB Plan: Participants in the OPEB Plan include all regular full-time employees covered by the employee health care plan on the day before retirement from Consumers at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for DB Pension Plan disability retirement and have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 6.5 percent in 2015 and 2014. The rate of increase was assumed to decline to 4.75 percent by 2024 and thereafter.

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

		In Millions
Year Ended December 31, 2014	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	$ 12	$ (10)
Effect on PBO	183	(161)

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:

	DB Pension Plan and DB SERP			OPEB Plan		
December 31	2014	2013	2012	2014	2013	2012
Weighted average for benefit obligations						
Discount rate[1]	4.10 %	4.90 %	4.10 %	4.30 %	5.10 %	4.40 %
Mortality table[2]	2014	2000	2000	2014	2000	2000
Rate of compensation increase						
DB Pension Plan	3.00 %	3.00 %	3.00 %			
DB SERP	5.50 %	5.50 %	5.50 %			
Weighted average for net periodic benefit cost						
Discount rate[1]	4.90 %	4.10 %	4.90 %	5.10 %	4.40 %	5.10 %
Expected long-term rate of return on plan assets[3]	7.50 %	7.75 %	7.75 %	7.25 %	7.25 %	7.25 %
Mortality table[2]	2000	2000	2000	2000	2000	2000
Rate of compensation increase						
DB Pension Plan	3.00 %	3.00 %	3.50 %			
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' DB Pension Plan and OPEB Plan and the yields on high quality corporate bonds rated Aa or better.

[2] The mortality assumption for 2014 for benefit obligations was based on the new RP-2014 mortality table, with projection scale MP-2014. The mortality assumption for 2013 and 2012 was based on the RP-2000 mortality tables with projection of future mortality improvements using Scale AA, which aligned with the IRS prescriptions for cash funding valuations under the Pension Protection Act of 2006. The mortality assumption for all three years for net periodic benefit cost was based on the RP-2000 mortality table.

[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-term rate of return on DB Pension Plan assets was 7.5 percent in 2014. The actual return on DB Pension Plan assets was 7.4 percent in 2014, 12.5 percent in 2013, and 14.1 percent in 2012.

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:

In Millions

	DB Pension Plan and DB SERP			OPEB Plan		
Years Ended December 31	2014	2013	2012	2014	2013	2012
Net periodic cost (credit)						
Service cost	$ 41	$ 52	$ 48	$ 20	$ 28	$ 31
Interest expense	100	96	100	54	63	79
Expected return on plan assets	(131)	(124)	(122)	(83)	(72)	(61)
Amortization of:						
Net loss	59	98	77	3	27	47
Prior service cost (credit)	1	3	5	(40)	(30)	(20)
Net periodic cost (credit)	$ 70	$ 125	$ 108	$ (46)	$ 16	$ 76

Presented in the following table are the estimated net loss and prior service cost (credit) that will be amortized into net periodic benefit cost in 2015 from or to the associated regulatory asset:

In Millions

	DB Pension Plan	OPEB Plan
Regulatory asset	$ 89	$ (18)

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period. The estimated period of amortization of gains and losses for Consumers was ten years for the DB Pension Plan for the years ended December 31, 2014 and 2013 and 11 years for the DB Pension Plan for the year ended December 31, 2012 and 13 years for OPEB for the years ended December 31, 2014, 2013, and 2012. 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.

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

In Millions

	DB Pension Plan		DB SERP		OPEB Plan	
Years Ended December 31			2014	2013	2014	2013
Benefit obligation at beginning of period	$ 2,073	$ 2,354	$ 93	$ 100	$ 1,088	$ 1,670
Service cost	41	53	1	1	20	28
Interest cost	99	94	4	4	54	63
Plan amendments	-	-	-	-	-	(200)[2]
Actuarial (gain) loss	458	(308)	17	(8)	223	(424)
Benefits paid	(124)	(120)	(4)	(4)	(49)[3]	(49)[3]
Benefit obligation at end of period	$ 2,547	$ 2,073	$ 111	$ 93	$ 1,336	$ 1,088
Plan assets at fair value at beginning of period	$ 1,964	$ 1,727	$ -	$ -	$ 1,141	$ 978
Actual return on plan assets	139	206	-	-	68	141
Company contribution	-	150	4	4	25	71
Actual benefits paid	(124)	(119)	(4)	(4)	(48)[3]	(49)[3]
Plan assets at fair value at end of period	$ 1,979	$ 1,964	$ -	$ -	$ 1,186	$ 1,141
Funded status	$ (568)[1]	$ (109)[1]	$ (111)	$ (93)	$ (150)	$ 53

[1] At December 31, 2014, $532 million of the total funded status of the DB Pension Plan was attributable to Consumers, based on an allocation of expenses. At December 31, 2013, $86 million of the total funded status of the DB 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 that began 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 each of 2014 and 2013 and $5 million in 2012 for the Medicare Part D subsidies. The Medicare Part D subsidy payments are used to pay OPEB Plan benefits.

As part of the annual measurement of benefit obligations, CMS Energy, including Consumers, recorded an actuarial loss at December 31, 2014 of $458 million for the DB Pension Plan. Consumers recorded an actuarial loss at December 31, 2014 of $223 million for the OPEB Plan. Recognition of these actuarial losses at December 31, 2014 increased Consumers' benefit obligations and decreased the funded status of the plans. The changes were primarily the result of lowering the discount rates used in calculating the plans' obligation and using the RP-2014 mortality table.

Presented in the following table are the increases to the plans' actuarial losses resulting from these changes:

In Millions

	DB Pension	OPEB Plan
Discount rate change	$ 235	$ 150
RP-2014 mortality table	150	141

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

		In Millions
December 31	2014	2013
Current assets (liabilities)		
DB SERP	$ (5)	$ (5)
Non-current assets (liabilities)		
DB SERP	(106)	(88)
OPEB Plan	(150)	53
DB Pension Plan	(532)	(86)

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

		In Millions
December 31	2014	2013
DB Pension Plan PBO	$ 2,547	$ 2,073
DB Pension Plan ABO	2,257	1,843
Fair value of DB Pension Plan assets	1,979	1,964

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 3, Regulatory Matters.

				In Millions
	DB Pension Plan and DB SERP		OPEB Plan	
Years Ended December 31	2014	2013	2014	2013
Regulatory assets (liabilities)				
Net loss	$ 1,012	$ 625	$ 419	$ 184
Prior service cost (credit)	7	9	(243)	(282)
Regulatory assets (liabilities)	$ 1,019	$ 634	$ 176	$ (98)
AOCI				
Net loss (gain)	39	25	-	-
Total amounts recognized in regulatory assets (liabilities) and AOCI	$ 1,058	$ 659	$ 176	$ (98)

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

In Millions

	DB Pension Plan					
	December 31, 2014			December 31, 2013		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Asset category						
Cash and short-term investments	$ 31	$ 31	$ -	$ 109	$ 109	$ -
U.S. government and agencies securities	30	-	30	25	-	25
Corporate debt	222	-	222	188	-	188
State and municipal bonds	8	-	8	5	-	5
Foreign corporate bonds	21	-	21	20	-	20
Mutual funds	598	598	-	449	449	-
Pooled funds	1,069	-	1,069	1,168	-	1,168
Total	$ 1,979	$ 629	$ 1,350	$ 1,964	$ 558	$ 1,406

In Millions

	OPEB Plan					
	December 31, 2014			December 31, 2013		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Asset category						
Cash and short-term investments	$ 18	$ 18	$ -	$ 41	$ 41	$ -
U.S. government and agencies securities	4	-	4	3	-	3
Corporate debt	31	-	31	25	-	25
State and municipal bonds	1	-	1	1	-	1
Foreign corporate bonds	3	-	3	3	-	3
Common stocks	65	65	-	66	66	-
Mutual funds	411	411	-	321	321	-
Pooled funds	653	-	653	681	-	681
Total	$ 1,186	$ 494	$ 692	$ 1,141	$ 428	$ 713

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

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

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

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

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

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

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

Pooled Funds: Pooled funds include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. Presented in the following table are the investment components of these funds:

	DB Pension Plan		OPEB Plan	
December 31	2014	2013	2014	2013
U.S. equity securities	64 %	61 %	62 %	60 %
Foreign equity securities	16	28	12	20
U.S. fixed-income securities	9	4	18	14
Foreign fixed-income securities	6	3	5	4
Alternative investments	5	4	3	2
	100 %	100 %	100 %	100 %

These investments were valued at the quoted NAV provided by the fund managers that is the basis for transactions to buy or sell shares in the funds.

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

Consumers established union and non-union VEBA trusts to fund its future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers. Consumers' target asset allocation for these trusts is 50 percent equity, 20 percent fixed income, and 30 percent alternative-strategy investments. Consumers plans to adjust its target asset allocation in 2015 to

50 percent equity, 25 percent fixed income, and 25 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.

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

		In Millions
Years Ended December 31	2014	2013
OPEB Plan[1]		
VEBA trust	$ 16	$ 55
401(h) component	9	16
	$ 25	$ 71
DB Pension Plan[2]	$ -	$ 147

[1] Consumers plans to contribute $29 million to the OPEB Plan in 2015.

[2] Consumers does not plan to contribute to the DB Pension Plan in 2015.

Contributions comprise required amounts and discretionary contributions. Actual future contributions will depend on future investment performance, discount rates, and various factors related to the DB Pension Plan and OPEB Plan participants. Following amendments to the OPEB Plan in July 2013, Consumers' OPEB costs decreased substantially and, as a result, the OPEB Plan was fully funded at December 31, 2013. In May 2014, Consumers filed an application with the MPSC requesting approval to suspend contributions to Consumers' OPEB Plan during 2014 and 2015 if the OPEB Plan continued to be fully funded. Consumers' electric and gas rates still reflect the higher OPEB costs, and previous MPSC orders required Consumers to contribute to the OPEB Plan the associated amount collected in rates annually.

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

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

In Millions

	DB Pension Plan	DB SERP	OPEB Plan
2015	$ 131	$ 5	$ 53
2016	137	5	56
2017	143	5	59
2018	148	5	62
2019	152	5	64
2020-2024	789	30	352

Collective Bargaining Agreements: At December 31, 2014, unions represented 43 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.

12: STOCK-BASED COMPENSATION

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

All grants under the PISP for 2014 were in the form of performance-based, market-based, and time-lapse restricted stock. Prior to 2014, all grants were in the form of market-based and time-lapse restricted stock. Of the restricted stock awards granted to officers in 2014, 37.5 percent were performance-based restricted stock, 37.5 percent were market-based restricted stock, and 25 percent were time-lapse restricted stock. In 2013 and 2012, the awards granted to officers were 75 percent market-based restricted stock and 25 percent time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. In lieu of cash dividend payments, however, the dividends on performance-based and market-based restricted stock are paid in restricted shares equal to the value of the dividends. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

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

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. If stated in the award, for restricted stock 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 market-based award also contingent upon the outcome of the market condition and any performance-based award contingent upon the outcome of the performance condition. The remaining portion of the awards will be forfeited. Restricted shares are forfeited fully if employment terminates for any other reason or if the minimum service requirements are not met, as described in the award document.

The PISP also allows for restricted common stock units, unrestricted common stock, stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2014, 2013, or 2012.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6.5 million shares from June 2014 through May 2024, nor may such awards to any recipient exceed 500,000 shares in any calendar year. Consumers may issue awards of up to 6,405,833 shares of CMS Energy common stock under the PISP at December 31, 2014. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are cancelled or forfeited, may be awarded or granted again under the PISP.

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

Year Ended December 31, 2014	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,562,202	$ 22.31
Granted	831,069	26.18
Vested	(727,737)	21.26
Forfeited	(50,850)	24.45
Nonvested at end of period	1,614,684	$ 24.71

Year Ended December 31, 2014	
Shares Granted	
Time-lapse awards	282,990
Market-based awards	162,264
Performance-based awards	162,264
Dividends on market-based awards	28,199
Dividends on performance-based awards	5,888
Additional market-based shares based on achievement of condition	189,464
Total shares granted	831,069

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

The fair value of performance-based and time-lapse restricted stock is based on the price of CMS Energy's common stock on the grant date. The fair value of market-based restricted stock awards is calculated on the grant date using a Monte Carlo simulation. Consumers bases expected volatilities on the historical volatility of the price of CMS Energy common stock. The risk-free rate for valuation of the market-based restricted stock awards was based on the three-year U.S. Treasury yield at the award grant date.

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

Years Ended December 31	2014	2013	2012
Expected volatility	15.6 %	17.4 %	20.3 %
Expected dividend yield	3.7	3.9	4.1
Risk-free rate	0.8	0.4	0.3

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

Years Ended December 31	2014	2013	2012
Weighted-average grant-date fair value per share			
Restricted stock granted	$ 26.18	$ 16.76	$ 12.28

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

In Millions

Years Ended December 31	2014	2013	2012
Fair value of shares that vested during the year	$ 15	$ 9	$ 8
Compensation expense recognized	13	14	11
Income tax benefit recognized	5	5	4

At December 31, 2014, $13 million of total Consumers' unrecognized compensation cost was related to restricted stock. Consumers expects to recognize this cost over a weighted-average period of 1.9 years.

13: INCOME TAXES

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

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

			In Millions, Except Tax Rate
Years Ended December 31	2014	2013	2012
Income from continuing operations before income taxes	$ 873	$ 880	$ 736
Income tax expense at statutory rate	306	308	258
Increase (decrease) in income taxes from:			
State and local income taxes, net of federal effect	42	43	36
Accelerated flow-through of regulatory tax benefits	(39)	-	-
Other, net	(3)	(5)	3
Income tax expense	$ 306	$ 346	$ 297
Effective tax rate	35.1 %	39.3 %	40.4 %

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

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

			In Millions
Years Ended December 31	2014	2013	2012
Current income taxes			
Federal	$ 8	$ 137	$ 110
State and local	36	45	37
	$ 44	$ 182	$ 147
Deferred income taxes			
Federal	$ 236	$ 147	$ 134
State and local	29	20	19
	$ 265	$ 167	$ 153
Deferred income tax credit	(3)	(3)	(3)
Tax expense	$ 306	$ 346	$ 297

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

In Millions

December 31	2014	2013
Employee benefits	$ (103)	$ (119)
Gas inventory	(117)	(130)
Plant, property, and equipment	(2,263)	(1,911)
Net regulatory tax liability	65	86
Reserves and accruals	34	31
Securitized costs	(144)	(190)
Tax loss and credit carryforwards	45	48
Other	(2)	16
	$ (2,485)	$ (2,169)
Less valuation allowance	(1)	(1)
Total net deferred income tax liabilities	$ (2,486)	$ (2,170)
Deferred tax assets, net of valuation reserves	$ 143	$ 180
Deferred tax liabilities	(2,629)	(2,350)
Total net deferred income tax liabilities	$ (2,486)	$ (2,170)

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.

Presented in the following table are the tax loss and credit carryforwards at December 31, 2014:

In Millions

	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	$ 125	$ 44	2025 – 2034
State capital loss carryforward	10	1	2014
Charitable contribution carryover	1	-	2016 – 2019
Total tax attributes		$ 45	

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 allowance within one year.

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

In Millions

Years Ended December 31	2014	2013	2012
Balance at beginning of period	$ 4	$ 1	$ 4
Additions for current-year tax positions	2	-	-
Additions for prior-year tax positions	1	3	1
Reductions for prior-year tax positions	(2)	-	(4)
Balance at end of period	$ 5	$ 4	$ 1

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

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest or penalties for the years ended December 31, 2014, 2013, or 2012.

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

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

The amount of income taxes paid is subject to ongoing audits by federal, state, 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, 2014 were adequate for all years.

14: OTHER INCOME AND OTHER EXPENSE

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

			In Millions
Years Ended December 31	2014	2013	2012
Other income			
Regulatory return on capital expenditures	$ -	$ -	$ 1
Gain on CMS Energy common stock	-	4	5
Return on stranded costs	-	-	1
Fee income	8	7	7
All other	2	3	2
Total other income	$ 10	$ 14	$ 16

			In Millions
Years Ended December 31	2014	2013	2012
Other expense			
Donations	$ (15)	$ (4)	$ (11)
Civic and political expenditures	(14)	(5)	(17)
All other	(6)	(7)	(5)
Total other expense	$ (35)	$ (16)	$ (33)

15: REPORTABLE SEGMENTS

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

The reportable segments for Consumers are:

- electric utility, consisting of regulated activities associated with the generation and distribution of electricity in Michigan; and
- gas utility, consisting of regulated activities associated with the transportation, storage, and distribution of natural gas in Michigan.

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

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

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

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

In Millions

Years Ended December 31	2014	2013	2012
Operating revenue			
Electric utility	$ 4,436	$ 4,173	$ 4,031
Gas utility	2,363	2,148	1,982
Other reconciling items	1	-	-
Total operating revenue	$ 6,800	$ 6,321	$ 6,013
Depreciation and amortization			
Electric utility	$ 522	$ 484	$ 459
Gas utility	156	138	133
Total depreciation and amortization	$ 678	$ 622	$ 592
Interest charges			
Electric utility	$ 181	$ 179	$ 179
Gas utility	67	64	63
Other reconciling items	2	2	2
Total interest charges	$ 250	$ 245	$ 244
Income tax expense			
Electric utility	$ 211	$ 242	$ 227
Gas utility	95	104	70
Total income tax expense	$ 306	$ 346	$ 297
Net income available to common stockholder			
Electric utility	$ 384	$ 363	$ 325
Gas utility	179	168	110
Other reconciling items	2	1	2
Total net income available to common stockholder	$ 565	$ 532	$ 437
Plant, property, and equipment, gross			
Electric utility	$ 12,230	$ 11,186	$ 11,041
Gas utility	5,335	4,843	4,400
Other reconciling items	15	15	15
Total plant, property, and equipment	$ 17,580	$ 16,044	$ 15,456
Total assets			
Electric utility[1]	$ 11,582	$ 10,487	$ 10,423
Gas utility[1]	5,391	4,784	5,016
Other reconciling items	874	908	836
Total assets	$ 17,847	$ 16,179	$ 16,275
Capital expenditures[2]			
Electric utility	$ 1,139	$ 996	$ 921
Gas utility	473	407	340
Total capital expenditures	$ 1,612	$ 1,403	$ 1,261

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

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

16: RELATED-PARTY TRANSACTIONS

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

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

Transactions involving power supply purchases from certain affiliates of CMS Enterprises are based on avoided costs under 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 is Consumers' expense recorded from related party transactions for the years ended December 31:

In Millions

Description	Related Party	2014	2013	2012
Purchases of capacity and energy	Affiliates of CMS Enterprises	$ 89	$ 89	$ 86

Amounts payable to related parties for purchased power and other services were $12 million at December 31, 2014 and $13 million at December 31, 2013.

Consumers owned 1.1 million shares of CMS Energy common stock with a fair value of $38 million at December 31, 2014. For additional details on Consumers' investment in CMS Energy common stock, see Note 7, Financial Instruments.

In September 2014, Consumers entered into three transactions with CMS ERM for the purchase of capacity for future years. The purchases, which were the result of competitive bidding, total $3 million.

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

17: QUARTERLY FINANCIAL INFORMATION (UNAUDITED)

In Millions

	2014			
Quarters Ended	March 31	June 30	Sept 30	Dec 31
Operating revenue	$ 2,382	$ 1,387	$ 1,359	$ 1,672
Operating income	399	227	245	264
Net income	221	109	119	118
Preferred stock dividends and distribution	-	1	-	1
Net income available to common stockholder	221	108	119	117

In Millions

	2013			
Quarters Ended	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

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Name of Respondent	This report is:	Date of Repot	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Year) 4/2/2015	December 31, 2014

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

1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	16,948,784			(25,046,873)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	(2,487,867)			2,826,191
3	Preceding Year to Date Changes in Fair Value	496,294	0		5,512,700
4	Total (lines 2 and 3)	(1,991,573)			8,338,891
5	Balance of 219 at End of Preceding Year	14,957,211	0		(16,707,982)
6	Balance of Account 219 at Beginning of Current Year	14,957,211	0		(16,707,982)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	18,619	0		1,769,329
8	Current Year to Date Changes in Fair Value	4,181,628	0		(11,116,991)
9	Total (lines 7 and 8)	4,200,247	0		(9,347,662)
10	Balance of Account 219 at End of Current Year	19,157,458	0		(26,055,644)

Name of Respondent	This report is:	Date of Repot	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Year) 4/2/2015	December 31, 2014

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	(8,098,089)		
2	0	0	338,324		
3		0	6,008,994		
4	0	0	6,347,318		6,347,318
5	0	0	(1,750,771)		
6	0	0	(1,750,771)		
7	0	0	1,787,948		
8	0	0	(6,935,363)		
9	0	0	(5,147,415)		(5,147,415)
10	0	0	(6,898,186)		

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) 04/02/15	December 31, 2014

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)	17,058,477,447	11,059,240,242
4	Property Under Capital Leases	151,961,163	142,816,995
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)*	**17,210,438,610**	**11,202,057,237**
9	Leased to Others		
10	Held for Future Use	5,401,375	5,192,843
11	Construction Work in Progress	1,102,889,319	873,014,406
12	Acquisition Adjustments	216,420,940	215,263,438
13	TOTAL Utility Plant *(Enter Total of lines 8 thru 12)*	**18,535,150,244**	**12,295,527,924**
14	Accum. Prov. For Depr., Amort., & Depl.	6,882,804,418	4,089,103,696
15	Net Utility Plant (Enter Total of line 13 less 14)	**11,652,345,826**	**8,206,424,228**
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	6,596,422,797	4,023,862,456
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,352,434	
20	Amort. Of Underground Storage Land & Land Rights	4,931,154	
21	Amort. Of Other Utility Plant	235,239,132	27,570,162
22	TOTAL In Service (Enter Total of lines 18 thru 21)	**6,844,945,517**	**4,051,432,618**
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	37,858,901	37,671,078
33	TOTAL Accumulated Provisions (Should agree with line 14 above) *(Enter Total of lines 22, 26, 30, 31 & 32)*	**6,882,804,418**	**4,089,103,696**

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Other (Specify) 1185901 (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
4,958,201,007				1,041,036,198	3
1,295,218				7,848,950	4
					5
					6
					7
4,959,496,225	**0**	**0**	**0**	**1,048,885,148**	8
					9
208,532				0	10
67,070,670	0			162,804,243	11
1,157,502					12
5,027,932,929	**0**	**0**	**0**	**1,211,689,391**	13
2,313,052,331				480,648,391	14
2,714,880,598	**0**	**0**	**0**	**731,041,000**	15
					16
					17
2,279,021,127				293,539,214	18
8,352,434					19
4,931,154					20
20,559,793				187,109,177	21
2,312,864,508	**0**	**0**	**0**	**480,648,391**	22
					23
0					24
					25
0	**0**	**0**	**0**		26
					27
0					28
					29
0	**0**	**0**	**0**	**0**	30
					31
187,823				0	32
2,313,052,331	**0**	**0**	**0**	**480,648,391**	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/15	December 31, 2014

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.
2. If the nuclear fuel stock is obtained under leasing 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.

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)

Changes During the Year		Balance End of Year	Line No.
Amortization (d)	Other Reductions *(Explain in a Footnote)* (e)	(f)	
			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
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			20
			21
		0	22

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	14,348,572	13,487
4	303 Miscellaneous Intangible Plant	32,711,533	3,540,934
5	TOTAL Intangible Plant	**47,155,964**	3,554,421
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	498,679,586	4,596,098
11	312 Boiler Plant Equipment	2,278,774,442	266,117,732
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	394,803,632	27,830,094
14	315 Accessory Electric Equipment	185,568,646	2,472,881
15	316 Miscellaneous Power Plant Equipment	40,872,841	4,823,452
16	317 Asset Retirement Costs for Steam Production	51,276,337	0
17	TOTAL Steam Production Plant	**3,454,635,933**	305,840,257
18	Nuclear Production Plant		
19	320.1 Land	0	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	0
22	322 Reactor Plant Equipment	0	0
23	323 Turbogenerator Units	0	0
24	324 Accessory Electric Equipment	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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
6,267	0	0	14,355,792	302	3
511,003	0	0	35,741,464	303	4
517,270	0	0	**50,193,115**		5
					6
					7
0	0	0	3,806,082	310.1	8
46,042	0	0	808,325	310.2	9
98,325,933	0	0	404,949,751	311	10
346,000,321	0	37,879,416	2,236,771,269	312	11
0	0	0	0	313	12
103,388,914	0	0	319,244,812	314	13
27,212,438	0	(37,879,416)	122,949,673	315	14
14,725,882	0	202,751	31,173,162	316	15
0	0	0	51,276,337	317	16
589,699,530	0	202,751	**3,170,979,411**		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

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	38,271,226	1,775,541
31	332 Reservoirs, Dams and Waterways	152,238,730	378,561
32	333 Water Wheels, Turbines and Generators	57,653,090	300,550
33	334 Accessory Electric Equipment	14,963,631	319,224
34	335 Miscellaneous Power Plant Equipment	12,294,224	326,529
35	336 Roads, Railroads and Bridges	1,608,630	0
36	TOTAL Hydraulic Production Plant	**280,504,223**	3,100,405
37	Other Production Plant		
38	340.1 Land	1,504,874	111,060
39	340.2 Land Rights	13,685	0
40	340.3 Land - Wind	867,823	0
41	340.4 Costs Of Rights Of Way Wind	2,875,055	10,823,870
42	341 Structures and Improvements	26,152,374	2,918,109
43	341.1 Structures and Improvements Wind	5,411,977	10,895,632
44	342 Fuel Holders, Products and Accessories	3,464,244	2,597,551
45	343 Prime Movers	0	0
46	344 Generators	323,420,886	17,939,026
47	344.1 Generators Wind	201,546,439	206,938,724
48	345 Accessory Electric Equipment	41,909,368	5,825,103
49	345.1 Accessory Electric Equipment Wind	9,099,926	7,199,008
50	346 Miscellaneous Power Plant Equipment	3,173,947	812,753
51	346.1 Miscellaneous Power Plant Equipment Wind	1,498,856	3,638,910
52	347.0 Other Generation Plant ARO Assets	2,651,125	3,230,146
53	TOTAL Other Production Plant	**623,590,579**	272,929,892
54	TOTAL Production Plant	**4,358,730,735**	**581,870,554**
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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

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
170,757	0	0	39,876,010	331	30
0	0	0	152,617,291	332	31
1	0	0	57,953,639	333	32
0	0	(102,290)	15,180,565	334	33
14,773	0	0	12,605,980	335	34
0	0	0	1,608,630	336	35
185,531	0	(102,290)	**283,316,807**		36
					37
0	0	0	1,615,934	340.1	38
0	0	0	13,685	340.2	39
0	0	0	867,823	340.3	40
0	0	0	13,698,925	340.4	41
0	0	0	29,070,483	341	42
0	0	0	16,307,609	341.1	43
0	0	0	6,061,795	342	44
0	0	0	0	343	45
22,095,911	0	0	319,264,001	344	46
0	0	0	408,485,163	344.1	47
0	0	0	47,734,471	345	48
0	0	0	16,298,934	345.1	49
18,939	0	0	3,967,761	346	50
0	0	0	5,137,766	346.1	51
0	0	0	5,881,271	347	52
22,114,850	0	0	**874,405,621**		53
611,999,911	**0**	**100,461**	**4,328,701,839**		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 Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

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	20,704,858	257,499
61	360.2 Land Rights	21,820,672	261,077
62	360.3 Land	65,337,511	66,845
63	360.4 Land Rights	57,185,558	1,854,125
64	361 Structures and Improvements	62,366,390	5,554,570
65	362 Station Equipment	982,248,761	45,728,651
66	363 Storage Battery Equipment	0	0
67	364 Poles, Towers and Fixtures	1,280,325,799	106,698,098
68	365 Overhead Conductors and Devices	1,217,389,108	84,323,303
69	366 Underground Conduit	99,406,021	6,558,059
70	367 Underground Conductors and Devices	493,857,121	23,608,198
71	368 Line Transformers	789,049,276	31,804,173
72	368.1 Capacitors	0	0
73	369 Services	626,652,446	22,871,474
74	370 Meters	262,439,346	5,226,959
75	370.1 AMI Meters	44,182,065	40,918,812
76	371 Installations on Customers' Premises	7,834,921	210,372
77	372 Leased Property on Customers' Premises	0	0
78	373 Street Lighting and Signal Systems	104,073,257	6,453,527
79	374 Asset Retirement Costs for Distribution Plant	129,033	0
80	TOTAL Distribution Plant	**6,135,002,143**	382,395,742
81	5. GENERAL PLANT		
82	389.1 Land	5,081,208	831,863
83	389.2 Lands Rights	281,589	0
84	390 Structures and Improvements	82,740,380	22,148,047
85	391 Office Furniture and Equipment	4,008,152	891,690
86	391.2 Computers / Computer Related Equipment	25,878,095	9,644,725
87	392 Transportation Equipment	22,252,723	3,667,289
88	393 Stores Equipment	194,462	0
89	394 Tools, Shop and Garage Equipment	5,082,358	2,343,406
90	395 Laboratory Equipment	2,325,348	11,477
91	396 Power Operated Equipment	3,341,636	80,929
92	397 Communication Equipment	16,012,255	2,518,880
93	398 Miscellaneous Equipment	741,838	98,497
94	SUBTOTAL	**167,940,044**	42,236,803

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

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
2,069	0	0	20,960,288	360.1	60
0	0	0	22,081,749	360.2	61
61,856	0	0	65,342,500	360.3	62
0	0	0	59,039,683	360.4	63
214,227	0	2,999	67,709,732	361	64
5,663,889	0	146,819	1,022,460,342	362	65
0	0	0	0	363	66
3,276,677	0	(23,825)	1,383,723,395	364	67
3,724,942	0	23,366	1,298,010,835	365	68
190,671	0	0	105,773,409	366	69
1,219,231	0	(4,051)	516,242,037	367	70
6,454,156	0	(47,224)	814,352,069	368	71
0	0	0	0	368.1	72
568,188	0	0	648,955,732	369	73
11,849,262	0	4,206	255,821,249	370	74
25,158	0	0	85,075,719	370.1	75
155,979	0	0	7,889,314	371	76
0	0	0	0	372	77
2,117,892	0	0	108,408,892	373	78
0	0	0	129,033	374	79
35,524,197	0	102,290	**6,481,975,978**		80
					81
67,395	0	0	5,845,676	389.1	82
0	0	0	281,589	389.2	83
6,208,877	0	(419,614)	98,259,936	390	84
93,912	0	0	4,805,930	391	85
2,040,924	0	(154,697)	33,327,199	391.2	86
878,666	0	(100,915)	24,940,431	392	87
0	0	(90,210)	104,252	393	88
214,633	0	(18,012)	7,193,119	394	89
838,142	0	0	1,498,683	395	90
33,861	0	90,210	3,478,914	396	91
563,188	0	(164,635)	17,803,312	397	92
10,066	0	0	830,269	398	93
10,949,664	0	(857,873)	**198,369,310**		94

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

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	**167,940,044**	42,236,803
93	TOTAL (Accounts 101 and 106)	**10,708,828,886**	1,010,057,520
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)*	**10,708,828,886**	1,010,057,520

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

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
10,949,664	0	(857,873)	**198,369,310**		92
658,991,042	0	(655,122)	**11,059,240,242**		93
					94
0	0	0	**0**	102	95
0		0	**0**		96
				103	97
658,991,042	0	(655,122)	**11,059,240,242**		98

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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					
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42					
43					
44	TOTAL				0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of $1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally included in this Acct. (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3	Karn Weadock Complex	12/31/2011	12/31/2012	1,780,099
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16				
17				
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19				
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22				
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25				
26				
27				
28				
29	Other Electric Property	various	various	3,412,744
30				
31				
32				
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41				
42				
43				
44	TOTAL			**5,192,843**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 Contra Acct (d)	CREDITS Amount (e)	Balance End of Year (f)
1	Account 114					
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672
3	Electric - Ludington SC	712,975				712,975
4	Electric - Saginaw SC	1,079,791				1,079,791
5						
6	Gas Plant	1,157,501	1			1,157,502
7						
8						
9	Total	216,420,939	1			216,420,940
10						
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	32,189,983	5,338,326	(1)		37,528,309
14	Electric - Ludington SC	28,964	17,824	(2)		46,788
15	Electric - Saginaw SC	7,880	88,101	(3)		95,981
16						
17	Gas Plant	110,290	77,533			187,823
18						
19	Total	32,337,117	5,521,784			37,858,901
20						

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

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	9,708,651		14,202,223
2	Fossil Generation Plant - Electric Total	592,993,898		303,530,357
3	Hydro Generation Plant - Electric Total	187,499,161		62,712,867
4	Other Generation Plant - Electric Total	15,841,284		26,842,000
5	Distribution Plant - Electric Total	48,638,041		460,029,801
6	General Plant - Electric Total	18,333,371		42,058,860
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34				
35	**TOTAL**	**873,014,406**	**0**	**909,376,108**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Engineering and Supervision	113,435,711
2	Administrative and General	36,943,220
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30		
31		
32		
33		
34		
35		
36		
37		
38		
39	**TOTAL**	**150,378,931**

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

1. Explain in a footnote any important adjustments during year.
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.
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.

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.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	4,010,414,100	4,010,414,100	0	
2	Depreciation Prov. for Year, Charged to	0			
3	(403) Depreciation Expense	368,485,807	368,485,807		
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)*	**368,485,807**	368,485,807	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	658,261,623	658,261,623		
13	Cost of Removal	61,685,754	61,685,754		
14	Salvage (Credit)	(3,878,481)	(3,878,481)		
15	TOTAL Net Chrgs. For Plant Ret. *(Enter Total of lines 12 thru 14)*	**716,068,896**	716,068,896	0	0
16	Net Earnings of Decommissioning Funds	0	0		
17	Other Debit or Credit Items (Described)	361,031,445	361,031,445	0	
18	Retirement WIP	0	0		
19	Balance End of Year *(Enter total of lines 1, 10, 15, 16 & 17)*	**4,023,862,456**	4,023,862,456	0	0

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

20	Steam Production	1,052,143,506	1,052,143,506	0	
21	Nuclear Production-Depreciation	0	0		
22	Nuclear Production-Decommissioning	0	0		
23	Hydraulic Production-Conventional	64,614,740	64,614,740		
24	Hydraulic Production-Pumped Storage	156,345,054	156,345,054		
25	Other Production	128,603,991	128,603,991		
26	Transmission	0	0		
27	Distribution	2,529,365,854	2,529,365,854	0	
28	General	92,789,311	92,789,311		
29	TOTAL (Enter total of lines 20 thru 28)	**4,023,862,456**	4,023,862,456	0	0

1 Line 17, Col (c) consist primarily of (i) adjustments for the securitization of the net book value of 7 Steam Plants, (ii) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (iii) transfer activity for prior years.

2 Electric Plant in Service Retirements-

Page 211, line 93, Col (d)	658,991,042
Nondepreciable Property	(729,419)
Other Adjustments	0
Book Cost of Plant Retired - Line12, Col (c)	658,261,623

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	683,484		683,484
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	216,995		216,995
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Monroe/City of Luna Pier	126,961		126,961
9	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
10	Misc Properties/Bay/Hampton Twp	129,430		129,430
11	Misc Properties/Oakland Twp	102,202		102,202
12	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
13	Misc Properties/Genesee/Vienna Twp	119,963		119,963
14	Misc Properties/Oakland/City of Novi	112,182		112,182
15	Land Leased to Others			
16	Parcels of Land** Midland Cogen Venture	6,130,593		6,130,593
17	Other Nonutilty 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	(50,476)	3,427,895
22	Minor Item - Other Utility Plant	0	-	0
23				
24	TOTAL	15,363,040	(50,476)	15,312,564

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	1,573,350
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	40,766
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)	40,766
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(47,638)
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(47,638)
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,566,478

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INVESTMENTS (Accounts 123, 124, 136)

1. Report below the investments in Accounts 123, *Investments in Associated Companies,* 124, *Other Investment*, and 136, *Temporary Cash Investments.*
2. Provide a subheading for each account and list thereunder the information called for:

(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 in Account 124, *Other Investments),* state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(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

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		4,812,721	0
4	CMS Stock Adjustment (1)		24,401,915	10,334,801
5				
6	Total Account 123 (Excluding 123.1)		29,214,636	10,334,801
7				
8	Account 124			
9	Contracts Receivable		275,128	1,581
10	Detroit Investment Fund		1,145,803	23,238
11	Deferred Bonus (1)		1,203,335	443,253
12	DC SERP (1)		1,459,794	526,908
13	DSSP (1)		1,698,185	676,128
14	Miscellaneous		28,750	0
15				
16	Total Account 124		5,810,995	1,671,108
17				
18	Account 136			
19	Other Temporary Cash Investments		0	9,065,757,124
20				
21	Total 136		0	9,065,757,124
22				
23	(1) Includes the unrealized gain/loss as required			
24	under ASC 320.			
25				
26				
27				
28				
29				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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.
						1
						2
0	1,091,320		4,812,721	0	0	3
1,626,067	0		33,110,649	0	0	4
						5
1,626,067	1,091,320		37,923,370	0	0	6
						7
						8
62,446	0		214,263	1,581	0	9
0	0		1,169,041	0	0	10
289,294	0		1,357,294	0	0	11
102,654	0		1,884,048	0	0	12
97,508	0		2,276,805	0	0	13
0	0		28,750	0	0	14
						15
551,902	0		6,930,201	1,581	0	16
						17
						18
9,046,657,124	0		19,100,000	66,220	0	19
						20
9,046,657,124	0		19,100,000	66,220	0	21
						22
						23
						24
						25
						26
						27
						28
						29

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

Report below the investments in Accounts 123.1, *Investments in Subsidiary Companies.*

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			(265,334)
4				
5	Subtotal			375,666
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			30,828
10				
11	Subtotal			111,829
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			851,227,046
26				
27	Subtotal			851,227,046
28				
29	CONSUMERS SECURITIZATION FUNDING			
30	Investment in Common Stock	07/22/14		
31				
32	Subtotal			
33				
34	**Note:** Consumers Energy pledged $33,299,073 less to Consumers Receivable Funding II in December 2014, compared to 2013.			
35				
36				
37				
38				
39				
40				
41	TOTAL Cost of Account 123.1 $823,980,604		**TOTAL**	**854,162,695**

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 36, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		1,591,000		2
(559,415)		(824,749)		3
				4
(559,415)		766,251		5
				6
				7
		81,001		8
168,110		198,938		9
				10
168,110		279,939		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
		817,927,973		25
				26
		817,927,973		27
				28
				29
		1,890,000		30
				31
		1,890,000		32
				33
				34
				35
				36
				37
				38
				39
				40
(391,305)		**823,312,317**		41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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)	14,314,088	758
2	Customer Accounts Receivable (Account 142)	26,331,550	32,822,407
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	61,099,229	49,845,913
4	**TOTAL**	**101,744,867**	**82,669,078**
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	30,984,920	38,809,136
6	**TOTAL**, Less Accumulated Provision for Uncollectible Accounts	**70,759,947**	**43,859,942**
7			
8			
9			
10			
11			
12			
13			
14			

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

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

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	30,972,138	12,782	-	-	30,984,920
2						
3	Provision for uncollectibles	7,843,321	(3,263)			7,840,058
4	Provision for People Care	1,500,000				1,500,000
5	People Care- Credit to customer	(1,515,842)				(1,515,842)
6						
7	Balance end of year	38,799,617	9,519	-	-	38,809,136
8						
9						
10	**Note:** $70,435,344 of Residential, Commercial and Industrial uncollectible accounts were					
11	charged to expense (Account 904) and credited to accounts receivable during the year.					
12						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year Debits (c)	Totals for Year Credits (d)	Balance End of Year (e)	Interest for Year (f)
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	950	11,395	11,395	950	-
9	CMS Electric & Gas LLC	12	1,451	1,453	10	3
10	CMS Energy Corporation	2,587,395	2,876,707	4,991,086	473,016	5,154
11	CMS Energy Resource Management Company	45,497	397,970	409,838	33,629	820
12	CMS Engineering Company	0	378,727	378,727	0	708
13	CMS Enterprises Company	398,978	2,352,306	2,348,317	402,967	3,981
14	CMS Gas Transmission Company	6,429	52,680	59,740	(631)	115
15	CMS Generation Filer City Operating LLC	33,147	422,014	417,709	37,452	786
16	CMS Generation Michigan Power LLC	587	56,358	54,376	2,569	-
17	CMS Generation Operating Company II, Inc.	47,311	358,002	379,546	25,767	712
18	CMS Generation Operating LLC	64,931	748,955	750,446	63,440	1,417
19	CMS International Ventures LLC	2,035	13,506	15,335	206	31
20	CMS Land Company	26,305	264,610	268,896	22,019	534
21	Consumers Funding LLC	102,477	-	24,580	77,897	-
22	Consumers Receivables Funding II LLC	7,972,105	7,211,394,067	7,218,097,303	1,268,869	-
23	Consumers 2014 Securitization LLC	0	123,793	0	123,793	-
24	Craven County Wood Energy	0	13,082	11,477	1,605	-
25	Dearborn Generation Operating LLC	50,100	596,430	591,823	54,707	1,114
26	Dearborn Industrial Generation LLC	0	44,796	44,796	-	-
27	EnerBank USA	265,251	1,820,847	1,933,683	152,415	-
28	ES Services Company	3,016	1,194,095	1,037,266	159,845	1,940
29	Genesee Power Station LP	16,080	26,550	31,806	10,824	-
32	Grayling Generating Station LP	610	17,133	17,112	631	-
33	HYDRA-CO Enterprises, Inc.	32,448	158,623	182,601	8,470	367
34	New Bern Energy Recovery, Inc.	60	3,478	3,538	0	7
35	T.E.S Filer City Station LP	96,829	37,159	116,484	17,504	-
36						
37						
38	TOTAL ACCOUNT 146	11,752,553	7,223,364,734	7,232,179,333	2,937,954	17,689
39						
40	Column C may reflect activity in the accounts					
41	which includes estimates.					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

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)	113,448,369	111,821,056	
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)	66,959,576	71,740,107	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	22,839,683	22,002,565	
8	Transmission Plant (Estimated)	4,550,913	9,910,793	
9	Distribution Plant (Estimated)	8,737,017	8,539,805	
10	Assigned to - Other			
11	TOTAL Account 154 *(Enter total of line 5 thru 10)*	103,087,189	112,193,270	
12	Merchandise (Account 155)		574,265	
13	Other Material & Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) *(not applicable to Gas utilities)*			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	216,535,558	224,014,326	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	113,448,369	1,571,301	101,153,731
2	Received during year	564,723,506	9,716,973	449,386,784
3	TOTAL	678,171,875	11,288,274	550,540,515
4	Used during year (specify department)			
5	Electric Dept Gen Plants	553,742,070	9,033,983	437,523,276
6	Inventory Adjustments	0	42,737	0
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	12,608,749	224,479	9,975,073
16	TOTAL DISPOSED OF	566,350,819	9,301,199	447,498,349
17	BALANCE END OF YEAR	111,821,056	1,987,075	103,042,166

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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.
197,163	890,670	250,454	11,403,968	0	0	1
15,360,838	107,898,724	58,215	7,437,998	0	0	2
15,558,001	108,789,394	308,669	18,841,966	0	0	3
						4
15,436,571	108,242,107	69,270	7,975,717	8	970	5
0		(6,122)		0	0	6
						7
						8
						9
						10
						11
						12
						13
						14
		48,089	2,634,646	(8)	(970)	15
15,436,571	108,242,107	111,237	10,610,363	0	0	16
121,430	547,287	197,432	8,231,603	0	0	17

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 No. (b)	Current Year Amt. (c)	2015 No. (d)	2015 Amt. (e)
1	Balance - Beginning of Year	6,528,231	19,905,640	95,245	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)				
5	Returned by EPA				
6-8	Purchases/Transfers:				
9					
10		3,403,988	17,609,130	0	
11			0		0
12					
13					
14					
15	Total	3,403,988	17,609,130	0	0
16-18	Relinquished During Year: Charges to Acct. 509	10,268	196		
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		2,814,588	13,515,059	0	
24					
25					
26					
27					
28	Total	2,814,588	13,515,255	0	0
29	Balance - End of Year	7,107,363	23,999,319	95,245	0
30-32	Sales: Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)	51,019	484,301		
34	Gains		305,368		
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	2,744		2,744	
37	Add: Withheld by EPA	280	0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	3,024		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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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/transferors 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/transferors 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.

2016		2017		Future Years		Totals		Line
No. (f)	*Amt.* (g)	*No.* (h)	*Amt.* (i)	*No.* (j)	*Amt.* (k)	*No.* (l)	*Amt.* (m)	No.
95,245	0	95,245	0	2,090,400		8,904,366	19,905,640	1
								2-4
								5
								6-8
								9
0	0	0		0		3,403,988	17,609,130	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,403,988	17,609,130	15
						10,268	196	16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				2,814,588	13,515,059	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	2,814,588	13,515,059	28
95,245	0	95,245	0	2,090,400	0	9,483,498	23,999,515	29
								30-32
								33
								34
								35
2,744		2,744		60,217		71,193		36
0		0		0		280		37
						0		38
				0		3,024		39
2,744		2,744		60,217		68,449		40
								41-43
								44
								45
								46

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) 04/02/15	December 31, 2014

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
228	1	b	Includes: Renewable Energy Credits of 6,349,576 and 14,693 for the PA295 program and Green Generation program, respectively.
228	1	c	Includes: $19,519,370 and $371,750 for the PA295 and Green Generation programs, respectively.
228	10	b	Includes: Renewable Energy Credits of 3,063,514 and 211,757 for the PA295 program and Green Generation program, respectively.
228	10	c	Includes: $12,280,852 and $5,328,278 for the PA295 and Green Generation programs, respectively.
228	23	b	Includes: Renewable Energy Credits of 2,479,824 and 201,587 for the PA295 program and Green Generation program, respectively.
229	23	c	Includes: $8,440,833 and $5,074,190 for the PA295 and Green Generation programs, respectively.
228	33	b	Includes: Renewable Energy Credits of 47,844.
228	33	c	Includes: $389,929 for the PA295 Program.
228	34	c	Includes: $216,733 for the PA295 Program.
228	1	d	Includes: SO2 balance of 95,245.
229	1	f	Includes: SO2 balance of 95,245.
229	1	h	Includes: SO2 balance of 95,245.
229	1	j	Includes: SO2 balance of 2,090,400.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	228,200,000
2	Fiscal Year Real and Personal Property Taxes - Electric	68,625,839
3	Fiscal Year Real and Personal Property Taxes - Gas	29,966,131
4	Fiscal Year Real and Personal Property Taxes - Nonutility	145,702
5	GCC Underrecovery Principal and Interest	6,421,190
6	GCR Underrecovery Principal	27,155,162
7	Accrued Value Services	222,791
8	Gas Interstate Imbalance	1,223,463
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	**361,960,278**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

EXTRAORDINARY PROPERTY LOSS (Account 182.1)

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

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	N/A	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
TOTAL		0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

Debits	CREDITS		Balance End of Year	Line No.
	Amount Charged	Amount		
(c)	(d)	(e)	(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
				28
				29
0		0	0	TOTAL

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

OTHER REGULATORY ASSETS

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

Line No.	Description and Purpose of Other Regulatory Assets	Debits	CREDITS		Balance at End of Year
			Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)
1	Manufactured Gas Plant Environmental Clean-up (1)	10,445,481	253/925	11,825,844	146,696,803
2	SFAS 109 Regulatory Asset (2)	9,844,878	various	47,975,234	281,121,638
3	Securitized Regulatory Asset (3)	-	407	67,137,999	61,361,271
4	FAS 143-ARO Asset (4)	11,975,714	108	1,316,149	139,368,104
5	Gas Storage Field Inventory Loss (5)	-	823	2,180,550	21,277,176
6	SFAS 158 Retirement Benefits (6)	679,528,001	254/926	118,991,226	1,194,887,059
7	Energy Optimization (7)	16,328,419	142	17,445,596	33,904,618
8	Electric Restructuring Implementation Program (8)	-	407/421	17,218	-
9	Decoupling Regulatory Asset - Gas (Residual) (9)	3,912,039	142	21,270,686	16,815
10	Gas Interim Rate Refund (10)	259,467	142	1,360,387	-
11	Clean Coal Plant (11)	-	407	4,816,667	2,100,602
12	Major Maintenance Deferred (12)	263	512	1,868,249	7,966,962
13	DOE Settlement Over Recovery - Electric (13)	231,411	254	9,934	866,303
14	Stranded Costs - Over Recovery	28,400	142	33,409	-
15	Securitized Regulatory Asset II (14)	376,915,760	407	7,512,000	370,083,062
16					
17					
18	(1) U-10755 (10 years, ending 2019)				
19	(2) U-9097 & U-10083				
20	(3) U-12505 (14 years, ending 2015)				
21	(4) U-16191				
22	(5) U-14547				
23	(6) U-14347 & 14547				
24	(7) U-15805 & U-15889				
25	(8) U-16012 & U-16759				
26	(9) U-15986				
27	(10) U-15986 & U-16441				
28	(11) U-16794 (3 years, ending June 2015)				
29	(12) U-16794 (6 months, ending May 2015)				
30	(13) U-16861				
31	(14) U-17473 (15 years, ending 2029)				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	1,109,469,833		303,761,148	2,259,650,413

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) 04/02/15	December 31, 2014

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Gift of Energy	296,230	443,935	various	299,470	440,695
2	CRF II Management Fees	249,909	125,000	930	129,956	244,953
3	Fuel Oil - Campbell 3	146,322	11,250,759	143/500	10,967,058	430,023
4	Leased Vehicles in Process	238,221	-	107	238,221	-
5	Insurance Claim	20,190,000	4,810,000	131	25,000,000	-
6	Sale of Land & Right of Way	-	783,179	various	457,633	325,546
7						
8						
9						
10						
11						
12	Minor items (items,1%)	118	-	589	118	-
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	21,120,800	17,412,873		37,092,456	1,441,217

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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)	Changes During Year: Amounts Credited to Account 411.1 (d)
1	Electric			
2	Employee Benefits	27,801,450	15,706,278	159,594,172
3	Net Regulatory Assets/Liabilities	24,561,798	33,788,598	9,177,938
4	Reserves and Accruals	36,780,013	10,194,162	11,857,798
5	Regulatory Tax Assets/Liabilities - ASC 740	137,921,629	469,935	26,464,440
6	Tax Loss and Credit Carryforwards	23,280,193	11,416,052	213,548
7	Other	9,401,778	26,797,690	22,388,128
8	TOTAL Electric (Enter total of lines 2 thru 7)	259,746,861	98,372,715	229,696,024
9	Gas			
10	Employee Benefits	16,277,538	8,702,944	87,944,625
11	Net Regulatory Assets/Liabilities	118,524,325	11,113,436	10,431,255
12	Reserves and Accruals	15,494,173	4,586,513	6,742,067
13	Regulatory Tax Assets/Liabilities - ASC 740	114,467,729	0	14,856,255
14	Tax Loss and Credit Carryforwards	28,068,408	4,190,985	119,494
15	Other	10,133,627	34,956,600	26,030,794
16	TOTAL Gas (Enter total of lines 10 thru 15)	302,965,800	63,550,478	146,124,490
17				
18	Other (Nonutility)	46,783,910	0	0
19				
20 21	TOTAL (Account 190) *(Enter total of lines 8, 16 & 18)*	**609,496,571**	**161,923,193**	**375,820,514**
22	Classification of Total:			
23	Federal Income Tax	567,949,991	161,572,422	375,820,514
24	State Income Tax	41,546,580	350,771	0
25	Local Income Tax	0	0	0

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) 04/02/15	December 31, 2014

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

Changes During Year		ADJUSTMENTS					
		DEBITS		CREDITS			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
		219	81,771	219	934,114	172,541,687	2
				190	48,862	0	3
					0	38,443,649	4
		254	330,982,826	254	279,705,353	112,638,661	5
			0		0	12,077,689	6
		190	683,462			4,308,754	7
0	0		331,748,059		280,688,329	340,010,440	8
							9
		219	43,812	219	453,110	95,928,517	10
						117,842,144	11
						17,649,727	12
		254	346,587,012	254	318,594,163	101,331,135	13
			0		0	23,996,917	14
		190	292,052			915,769	15
0	0		346,922,876		319,047,273	357,664,209	16
							17
3,362,286	10,624,229	219	1,691,662	219	8,021,531	60,375,722	18
							19
3,362,286	**10,624,229**		**680,362,597**		**607,757,133**	**758,050,371**	20
							22
3,118,974	9,740,531		675,614,157		604,798,303	718,003,786	23
243,312	883,698		4,748,440		2,958,830	40,046,585	24
0	0		0		0	0	25

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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			
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9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

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) 04/02/15	December 31, 2014

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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

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	**Installment Sales Contracts**			
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	**First Mortgage Bonds**			
18	Refunded by 6-7/8% due 3/1/18			
19	7.5% FMB due 2001	9-18-98	57,164,000	(554,491)
20	Refunded by 6-7/8% due 3/1/18			
21	7.5% FMB due 2002	9-18-98	62,174,000	(686,401)
22	Refunded by 4.4% due 2009, 5.0% due 2012 and 5.5% due 2016			
23	Long-term bank loan due March 2009	8-12-04	140,000,000	(4,577,688)
24	6.5% Senior note due 2018	8-12-04	141,000,000	(9,604,074)
25	6.0% Senior note due 2005	8-12-04	300,000,000	(4,802,375)
26				
27				
28				
29				

Name of Respondent	This Report Is:	Date of Report	Year of Report
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

4. Show loss amounts in red or by enclosure in parentheses.
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
88,141		20,340	67,801	3
50,855		11,736	39,119	4
108,202		24,970	83,232	5
121,110		27,949	93,161	6
335,359		77,391	257,968	7
98,312		22,687	75,625	8
153,754		35,481	118,273	9
955,733	0	220,554	735,179	10
				11
2,001,146		93,804	1,907,342	12
92,972		4,358	88,614	13
122,547		5,745	116,802	14
2,216,665	0	103,907	2,112,758	15
				16
				17
				18
87,094		20,493	66,601	19
				20
107,313		25,250	82,063	21
				22
445,043		307,557	137,486	23
933,711		645,261	288,450	24
466,889		322,653	144,236	25
				26
				27
				28
				29
5,212,448	0	1,645,675	3,566,773	

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) 04/02/15	December 31, 2014

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

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 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 2024, 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				
25				
26				
27				
28				
29	**Total**			

Name of Respondent	This Report Is:	Date of Report	Year of Report
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

4. Show loss amounts in red or by enclosure in parentheses.
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
4,488,155		708,656	3,779,499	2
				3
8,951		2,827	6,124	4
325,985		102,943	223,042	5
807,274		254,928	552,346	6
				7
13,678		638	13,040	8
4,482,717		206,093	4,276,624	9
				10
7,304,979		1,069,021	6,235,958	11
				12
5,545,925		206,681	5,339,244	13
				14
15,167,963		1,802,134	13,365,829	15
				16
10,196		470	9,726	17
				18
7,151,484		243,110	6,908,374	19
20,560,967		698,956	19,862,011	20
				21
				22
2,875,207	0	575,041	2,300,166	23
				24
				25
				26
				27
				28
73,955,929	0	7,517,173	66,438,756	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) 04/02/15	December 31, 2014

FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)	
237B	23	g	Amortization	$ 131,725
			Unamortized Reacquired Debt Costs transferred to Consumers 2014 Securitization Funding LLC:	175,832
				$ 307,557
237B	24	g	Amortization	$ 276,362
			Unamortized Reacquired Debt Costs transferred to Consumers 2014 Securitization Funding LLC:	368,899
				$ 645,261
237B	25	g	Amortization	138,191
			Unamortized Reacquired Debt Costs transferred to Consumers 2014 Securitization Funding LLC	184,463
				$ 322,654

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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) 04/02/15	December 31, 2014

CAPITAL STOCK (Accounts 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock	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				
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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) 04/02/15	December 31, 2014

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 *(Total amount outstanding without reduction for amounts held by respondents.)*		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
						15
						16
						17
						18
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						34
						35

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 & 205, 203 & 206, 207, 212)

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

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			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40	TOTAL	84,108,789	386,028,613

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

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

(b) *Reduction in Par or Stated Value of Capital Stock* (account 209)-State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (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.

(d) *Miscellaneous Paid-In Capital* (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208	
2	Donations Received from Stockholders:	
3	Cash Infusions-CMS Energy-Prior to 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	Cash Infusion-CMS Energy-February 2014	150,000,000
14	Cash Infusion-CMS Energy-June 2014	165,000,000
15	Cash Infusion-CMS Energy-July 2014	180,000,000
16	Return of Capital-CMS Energy-July 2014	(177,437,762)
17	Subtotal - 208	3,190,841,839
18		
19	Account 209 - None	
20		
21	Account 210	
22	Gain on Reacquired Capital Stock-Prior to 2007	20,440,268
23		
24	Account 211	
25	Paid-in-Capital - Prior to 2007	293,744
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	3,211,575,851

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
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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16		
17		
18	TOTAL	23,718,573

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

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

	DEBIT (CREDIT)		
Series	Account 131 Cash	Account 181 Unamortized Debt Expense	Account 221 Bonds
First Mortgage Bonds issued in 2014			
4.350% FMB due 8-31-64	250,000,000	2,500,468	(250,000,000)
3.125% FMB due 8-31-24	250,000,000	1,937,968	(250,000,000)
First Mortgage Bonds paid down in 2014			
5.500% FMB due 8-15-16	(177,000,000)	(233,426)	177,000,000
TOTAL	323,000,000	4,205,010	(323,000,000)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR (Continued)

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

DEBIT (CREDIT)					
Account 224/242 Other Long-Term Debt	Account 225 Unamortized Premium	Account 226 Unamortized Discount	Account 237 Interest Accrued	Account 189 Unamortized Loss on Reacquired Debt	
		2,157,500	(4,017,708)		
		255,000	(2,886,285)		
		(146,137)		(729,194)	
-	-	2,266,363	(6,903,993)	(729,194)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate *(For new issue, give Commission Authorization numbers and dates)* (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 221		
2			
3	2.60%, Due 2015	50,000,000	269,584
4	5.50% Series M, Due 2016	350,000,000	2,602,217
5			1,669,500 D
6			8,305,560
7	5.15%, Due 2017	250,000,000	1,974,816
8			1,100,000 D
9			4,332,127
10	3.21%, Due 2017	100,000,000	534,018
11	5.65%, Due 2018	250,000,000	1,965,033
12			957,500 D
13	6.125%, Due 2019	350,000,000	2,566,401
14			245,000 D
15	6.7%, Due 2019	500,000,000	3,546,407
16			240,000 D
17	5.65%, Due 2020	300,000,000	2,666,410
18			1,188,000 D
19			10,690,959
20	3.77%, Due 2020	100,000,000	534,018
21			10,777,951
22	5.30% Due 2022	250,000,000	964,543
23	2.85% Due 2022	375,000,000	2,980,806
24			33,750 D
25			18,021,342
26	3.375%, Due 2023	325,000,000	2,483,839
27			165,750 D
28	3.19% Due 2024	51,500,000	272,297
29			1,575
30	3.39% Due 2027	35,500,000	189,307
31			1,086
32			
33	TOTAL		

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) 04/02/15	December 31, 2014

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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding *(Total amount outstanding without reduction for amounts held by respondent)* (h)	Interest for Year Amount (i)	Line No.
						1
						2
10/15/2010	10/15/2015	10/15/2010	10/15/2015	50,000,000	1,300,000	3
08/17/2004	08/15/2016	08/17/2004	08/15/2016	173,000,000	15,923,875	4
						5
						6
01/20/2005	02/15/2017	01/20/2005	02/15/2017	250,000,000	12,875,000	7
						8
						9
10/15/2010	10/15/2017	10/15/2010	10/15/2017	100,000,000	3,210,000	10
03/01/2008	09/15/2018	03/01/2008	09/15/2018	250,000,000	14,125,000	11
						12
09/08/2008	03/15/2019	09/08/2008	03/15/2019	350,000,000	21,437,500	13
						14
03/06/2009	09/15/2019	03/06/2009	09/15/2019	500,000,000	33,500,000	15
						16
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	17
						18
						19
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	20
						21
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	22
05/01/2012	05/15/2022	05/01/2012	05/15/2022	375,000,000	10,687,500	23
						24
						25
08/05/2013	08/15/2023	08/05/2013	08/15/2023	325,000,000	10,968,750	26
						27
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	28
						29
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	30
						31
						32
						33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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

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

Line No.	Class and Series of Obligation, Coupon Rate *(For new issue, give Commission Authorization numbers and dates)* (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	5.80%, Due 2035	175,000,000	1,767,675
2			337,750 D
3			6,133,176
4	6.17%, Due 2040	50,000,000	484,846
5	4.97%, Due 2040	50,000,000	269,584
6			6,217,379
7	4.31%, Due 2042	263,000,000	1,369,310
8			8,044
9	3.95%, Due 2043,	425,000,000	4,394,180
10			667,250 D
11			28,261,988
12	3.125%, Due 2024, Docket No. ES14-35-000, 6/2/14	250,000,000	1,937,968
13			255,000 D
14	4.35%, Due 2064, Docket No. ES14-35-000, 6/2/14	250,000,000	2,500,468
15			2,157,500 D
16	Subtotal Account 221 - First Mortgage Bonds	4,750,000,000	138,041,914
17			
18	ACCOUNT 222		
19	None		
20			
21	ACCOUNT 223		
22	Note Payable - Consumers Funding - LLC # 6	115,592,000	30,529 D
23			8,335
24	Note Payable - Consumers 2014 Securitization Funding - LLC # 1	124,500,000	2,490 D
25			7,716,198
26	Note Payable - Consumers 2014 Securitization Funding - LLC # 2	139,000,000	2,780 D
27			7,716,198
28	Note Payable - Consumers 2014 Securitization Funding - LLC # 3	114,500,000	3,435 D
29			7,716,199
30			
31	Subtotal Account 223 - Advances from Associated Companies	493,592,000	23,196,164
32			
33	Total		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	1
						2
						3
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	4
10/15/2010	10/15/2040	10/15/2010	10/15/2040	50,000,000	2,485,000	5
						6
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	7
						8
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	16,787,500	9
						10
						11
08/18/2014	08/31/2024	08/18/2014	08/31/2024	250,000,000	2,886,285	12
						13
08/18/2014	08/31/2064	08/18/2014	08/31/2064	250,000,000	4,017,708	14
						15
				4,573,000,000	211,590,718	16
						17
						18
						19
						20
						21
11/08/2001	07/20/2015	11/08/2001	07/20/2015	0	3,890,780	22
						23
07/22/2014	11/01/2020	07/22/2014	11/01/2020	92,073,095	733,533	24
						25
07/22/2014	11/01/2025	07/22/2014	11/01/2025	139,000,000	1,818,421	26
						27
07/22/2014	05/01/2029	07/22/2014	05/01/2029	114,500,000	1,784,139	28
						29
						30
				345,573,095	8,226,873	31
						32
						33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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

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

Line No.	Class and Series of Obligation, Coupon Rate *(For new issue, give Commission Authorization numbers and dates)* (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	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	5,571,292,000	167,292,612

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) 04/02/15	December 31, 2014

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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding *(Total amount outstanding without reduction for amounts held by respondent)* (h)	Interest for Year Amount (i)	Line No.
						1
						2
						3
						4
						5
08/13/2012	04/01/2035	08/13/2012	04/01/2035	35,000,000	58,895	6
						7
08/03/2012	04/15/2018	08/03/2012	04/15/2018	67,700,000	106,219	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
					643,256	15
						16
				282,700,000	13,183,370	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				5,201,273,095	233,000,961	33

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) 04/02/15	December 31, 2014

FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)
256	6, 9, 19, 21	c	Remaining unamortized debt discount and expense on reacquired debt
256	25, 29, 31	c	Remaining unamortized debt discount and expense on reacquired debt
256.1	3, 6, 8	c	Remaining unamortized debt discount and expense on reacquired debt
256.1	11	c	Remaining unamortized debt discount and expense on reacquired debt
256.2	6, 8	c	Remaining unamortized debt expense on reacquired debt
256.2	14	c	Gain on Hedge Agreement

RESPONSE TO INSTRUCTION 12
NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES

Balance, Beginning of Year	$	37,113,816
Additions During the Year:		
Note payable-Consumers 2014 Securitization Funding-LLC #1-3		378,000,000
Retirements During the Year:		
Note payable-Consumers Funding-LLC #6		(37,113,816)
Note payable-Consumers 2014 Securitization Funding-LLC #1	$	(32,426,905)
Balance, End of Year	$	345,573,095

RESPONSE TO INSTRUCTION 9
When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.

RESPONSE TO INSTRUCTION 15
Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt with associated companies

RESPONSE TO INSTRUCTION 16
The FERC has authorized us to have outstanding at any one time, up to $800 million of secured and unsecured short-term securities for general corporate purposes.
At December 31, 2014, Consumers had entered into short-term borrowing programs allowing it to issue up to $800 million in short-term securities; $60 million of securities were outstanding under these programs.

The FERC has also authorized us to issue and sell up to $1.9 billion of secured and unsecured long-term securities for general corporate purposes. The remaining availability was $1.4 billion at December 31, 2014.

The authorizations were effective July 1, 2014 and terminate June 30, 2016. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

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(Next page is 260A)

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) 04/02/15	December 31, 2014

NOTES PAYABLE (Account 231)

1. Report the particulars indicated concerning notes payable at the end of the year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering opens lines or credit.
4. Any demand notes should be designated as such in column (d)
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)
1	U.S. Bank Trust N.A.	Working Capital	12/12/2014	1/2/2015	0.43%	9,997,492
2	U.S. Bank Trust N.A.	Working Capital	12/17/2014	1/6/2015	0.50%	9,997,222
3	U.S. Bank Trust N.A.	Working Capital	12/17/2014	1/15/2015	0.52%	9,995,811
4	U.S. Bank Trust N.A.	Working Capital	12/17/2014	1/16/2015	0.52%	9,995,667
5	U.S. Bank Trust N.A.	Working Capital	12/18/2014	1/9/2015	0.50%	19,993,889
6						
7						
8						
9						
10						
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12						
13						
14						
15						
16						
17						
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19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL					59,980,081

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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: Debits (c)	Totals for Year: Credits (d)	Balance End of Year (e)	Interest for Year (f)
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	Consumers Funding LLC	42,000,000	44,418,701	37,113,817	34,695,116	3,895,945
4	Consumers Receivable Funding II, LLC	170,000,000	340,000,000	170,000,000	-	-
5	Consumers 2014 Securitization LLC	-	6,919,935	32,426,905	25,506,970	4,335,633
6						
7	TOTAL ACCOUNT 233	212,000,000	391,338,636	239,540,722	60,202,086	8,231,578
8						
9	ACCOUNT 234					
10	Accounts Payable to Associated Companies					
11	CMS Energy Corporation	2,378,414	-	240,673	2,619,087	
12	CMS Enterprises Company	-	-	62	62	
13	Consumers Funding LLC	-	48,631,833	48,631,833	-	
14	Consumers Campus Holdings LLC	105,195	-	-	105,195	
15	Consumers Receivable Funding II, LLC	96,443	979,672	960,083	76,854	
16	Consumers 2014 Securitization LLC	-	11,388,834	11,388,834	-	
17	Genesee Power Station LP	4,986,078	19,908,258	20,041,165	5,118,985	
18	Grayling Generating Station LP	141,157	21,465,804	21,341,473	16,826	
19	T.E.S. Filer City Station LP	4,928,837	47,099,023	46,409,384	4,239,198	
20						
21	TOTAL ACCOUNT 234	12,636,124	149,473,424	149,013,507	12,176,207	
22						
23						
24	Line 3 - Purpose: Securitization Bond Issuance					
25	Date of issue: 11-08-01					
26	Maturity: 10/20/16, 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	Line 5 - Purpose: Securitization Bond Issuance					
31	Date of issue: 07-22-2014					
32	Maturity: 05-01-29, Interest Rates: Variable					
33						
34						
35	Column D may reflect activity in the accounts					
36	which includes estimates					
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTAL	224,636,124	540,812,060	388,554,229	72,378,293	8,231,578

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (specify)	
5	Net income for the year (page 117 line 78)	566,603,238
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	240,993,117
8		
9	Total pre-tax income	807,596,355
10		
11	Add: Taxable income not reported on books:	58,246,880
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	1,603,693,161
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	74,894,952
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	2,340,611,405
24		
25		
26	Federal taxable income for the year	54,030,039

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) 04/02/15	December 31, 2014

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.

Utility	Other	Line No.
830,284,309		1
3,683,937		2
(246,299,518)		3
0		4
		5
587,668,728	(21,065,490)	6
247,970,791	(6,977,674)	7
		8
835,639,519	(28,043,164)	9
		10
57,855,576	391,304	11
		12
		13
		14
1,580,968,531	22,724,630	15
		16
		17
		18
73,314,483	1,580,469	19
		20
		21
		22
2,340,839,068	(227,663)	23
		24
		25
60,310,075	(6,280,036)	26

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) 04/02/15	December 31, 2014

FOOTNOTE DATA

Line No.		TOTAL AMOUNT
11	Add: Taxable income not reported on books	
	CATV Pole Attachments - Asset	118
	CIAC Liability - Cur	1,813,540
	Contributions in Aid of Construction	29,087,021
	Equity Earnings in Subs	391,304
	FIN 45 - Contract Guarantees - MTM	5,017,400
	FIN 48 State	28,492
	Financial Transmission Rights - MTM	3,243,950
	Reg Asset - Decoupling - Cur	17,283,699
	Reg Asset - Decoupling - NC	74,948
	Reg Liability - Energy Incentive - Cur	333,158
	Reg Liability - Energy Optimization	205,268
	Test Revenue	767,982
		58,246,880
15	Add: Deductions recorded on books not deducted from return	
	Accrued Bonus - EICP Incentive	384,739
	Accrued OPEB - NonCurrent	150,585,929
	Accrued Pensions (Excluding SERP)	445,700,048
	Accrued SERP	3,085,083
	Accrued SERP - Current	631,000
	Aetna/Blues Reserve	221,895
	ARO Transition/Accretion - Liability	15,078,667
	ARO Transition/Accretion - Property	5,646,435
	Bad Debt Reserve	7,824,217
	Bond Premium, Discount-Amortization	7,517,172
	Capitalized Benefits - Injuries & Damages	550,569
	Capitalized OPEB	24,855,365
	Change in Accounting Method - 481(a)	5,200,276
	Charitable Contrib-CE Foundation Commit	10,000,000
	CIAC - Capitalized DFIT	246,289
	Deferred Compensation - Noncurrent	1,156,834
	Deferred State Income Taxes	30,557,362
	Depreciation - Book	585,478,589
	Electric Restructuring Costs	17,218
	Excess Injuries & Damages Insurance Rec-NC	1,050,000
	Executive Comp over $1M-Sec 162(M)	970,466
	Fly Ash Trust Fund	6,601
	Gas Inventory Adjustment	29,940,610
	Gas Storage Fields - Deferred Expense	2,180,550
	Injuries & Damages - Environ Remediation	2,535,040
	Injuries & Damages-Environ Remed-Reg Asset	1,380,363
	Interest During Construction (IDC)	62,717,670
	Linepack Adjustment	312,728
	Lobbying and Political Contributions	9,083,420
	Meals & Entertainment-Nondeductible	833,081
	OPEB - Payments - Contribution Carryover	11,800,000
	Penalties	234,000
	Prepaid OPEB	52,762,429
	R&PP Tax-Fiscal Yr Method-Current (Book)	2,940,398
	Reg Asset - Clean Coal Plant - Cur	2,716,064
	Reg Asset - Clean Coal Plant - NC	2,100,602
	Reg Asset - Energy Optimization Incentive-Curr	867,988
	Reg Asset - Energy Optimization Incentive-NC	249,191
	Reg Asset - Major Maintenance - NC	9,834,948
	Reg Asset - Revenue Reserve Refund	1,100,920
	Reg Asset - Securitization - Property	7,051,301
	Reg Liab - AFUDC - Excess FERC Rate	863,978
	Reg Liab - Stranded Costs - Cur	5,009
	Sales & Use Tax Reserve	673,000
	Securitized Assets - Book Amortization	104,200,988
	State/Local Income Taxes - Cur	544,129
		1,603,693,161

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FOOTNOTE DATA

Utility	Other	Line No.
		11
118	0	
1,813,540	0	
29,087,021	0	
0	391,304	
5,017,400	0	
28,492	0	
3,243,950	0	
17,283,699	0	
74,948	0	
333,158	0	
205,268	0	
767,982	0	
57,855,576	391,304	
		15
(19,113)	403,852	
150,585,929	0	
445,700,048	0	
0	3,085,083	
0	631,000	
221,895	0	
15,078,667	0	
5,646,435	0	
7,684,011	140,206	
7,505,145	12,027	
550,569	0	
24,855,365	0	
5,200,276	0	
0	10,000,000	
246,289	0	
1,156,834	0	
31,465,562	(908,200)	
585,434,856	43,733	
17,218	0	
1,050,000	0	
970,466	0	
6,601	0	
29,940,610	0	
2,180,550	0	
2,535,040	0	
1,380,363	0	
62,717,670	0	
312,728	0	
0	9,083,420	
833,081	0	
11,800,000	0	
0	234,000	
52,762,429	0	
2,940,889	(491)	
2,716,064	0	
2,100,602	0	
867,988	0	
249,191	0	
9,834,948	0	
1,100,920	0	
7,051,301	0	
863,978	0	
5,009	0	
673,000	0	
104,200,988	0	
544,129	0	
1,580,968,531	22,724,630	

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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	Campbell 3 Backup Capacity	268,508
	CAP Installment Receivable	2,916,773
	CIAC Liability - NC	7,285,667
	Def'd Revenue - CATV Pole Attach - Liab	338,185
	GCR Underrecovery - Interest Income	116,948
	GCR Underrecovery - Principal	27,155,162
	Intercompany Dividends	1,178,626
	Interest Income - Tax Exempt - SERP	266,000
	MCV Land Rent	18,895
	OPEB - Medicare Subsidy - Tax Exempt	3,819,191
	Perm Diffs Capital-Meals and Entertainment	328,447
	Reg Asset - Interim Surcharge - Curr	221,477
	Reg Liability - Advanced Renewables	27,531,278
	Reg Liability Financial Transmission Rights	3,243,950
	Reserve Capacity - Deferred Revenue	203,626
	Service Programs (ASP/Housecall/Etc)	2,219
		74,894,952
23	Subtract: Deductions on return not charged against book income	
	Accrued - Vacation	77,109
	Accrued Auditing Expense/Outside Services	1,415,125
	Accrued Environmental Remed-Ins Recovery	12,856
	Accrued Involuntary Severance	460,942
	Accrued Liability - Gas Incidents Fund	88,050
	Accrued Payroll Taxes	301,922
	Accrued Voluntary Severance	1,249,150
	AFUDC - Debt	3,683,937
	AFUDC - Equity	7,627,251
	ARO Transition/Accretion - Reg Asset	10,659,566
	ARO Transition/Accretion - Reg Liability	10,065,536
	Capitalized Benefits - Pension	24,168,704
	Capitalized Benefits - Vacation	5,685
	Cost of Removal - ADR Property	94,156,786
	Depreciation - Tax	1,317,738,814
	EISP (Executive Incentive Separation Plan)	10,344
	Gain/Loss on Disp of ACRS Property-Tax	42,773,741
	Injuries & Damages	3,256,429
	Injuries & Damages - Current	1,033,561
	Injuries & Damages - Excess Recovery - Cur	1,050,000
	Injuries&Damages-Environ Remed-Reg Liab	4,628,406
	Ludington Settlement	473,000
	OPEB - Reg Asset - NonCurrent	176,412,336
	Pensions - Reg Asset/Liability	384,124,439
	Preferred Dividend - Special Deduction	671,670
	R&PP Tax-Fiscal Yr Method-NC (Book)	5,644,800
	Reg Asset - Major Maintenance - Cur	7,966,962
	Reg Asset - Securitized Costs - Cur	61,361,271
	Reg Asset -AFUDC - Excess FERC Rate	19,686
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - OPEB	98,404,353
	Reg Liab - Residual Balances - Cur	12,957
	Regulatory Contingency A	4,050,000
	Section 263A/481 Adjustment - Property	60,000,000
	Software-Non-capitalized Current Year Expend	13,383,267
	State Income Tax C/Y RTA	530,444
	State/Local Income Tax - Prior Periods	572,622
	Supplemental Pay-Special Retirement-Curr	30,000
	Supplemental Pay-Special Retirement-NC	257,456
		2,340,611,405

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FOOTNOTE DATA

Utility	Other	Line No.
		19
268,508	0	
2,916,773	0	
7,285,667	0	
338,185	0	
0	116,948	
27,155,162	0	
0	1,178,626	
0	266,000	
0	18,895	
3,819,191	0	
328,447	0	
221,477	0	
27,531,278	0	
3,243,950	0	
203,626	0	
2,219	0	
73,314,483	1,580,469	
77,109	0	23
1,415,125	0	
12,856	0	
460,942	0	
88,050	0	
301,922	0	
1,249,150	0	
3,683,937	0	
7,627,251	0	
10,659,566	0	
10,065,536	0	
24,168,704	0	
5,685	0	
94,156,786	0	
1,317,724,031	14,783	
10,344	0	
42,773,711	30	
3,256,429	0	
1,033,561	0	
1,050,000	0	
4,628,406	0	
473,000	0	
176,412,336	0	
384,124,439	0	
670,327	1,343	
5,648,400	(3,600)	
7,966,962	0	
61,361,271	0	
19,686	0	
2,232,228	0	
98,404,353	0	
12,957	0	
4,050,000	0	
60,000,000	0	
13,383,267	0	
770,663	(240,219)	
572,622	0	
30,000	0	
257,456	0	
2,340,839,068	(227,663)	

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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 2014, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	$ (6,503)
All other members of the group	$ 5,145
CMS Energy Consolidated	$ (1,358)

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(Next page is 262(M))

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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

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

Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	66,924,524	
3	Unemployment (B)	67,645	
4	FICA (B)	2,471,994	
5	Excise Tax (D)	0	
6			
7	TOTAL FEDERAL	69,464,163	0
8			
9	--STATE--		
10	Income (A)	11,645,818	
11	Unemployment (B)	438,683	
12	MI Single Business Tax (A)	2,815,694	
13	MPSC Assessment (E)		(3,100,644)
14	Franchise Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	3,505,000	
16			
17	TOTAL STATE	18,405,195	(3,100,644)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	279,615,111	
21	City Income Tax (A)	112,593	
22			
23	TOTAL LOCAL	279,727,704	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	367,597,062	(3,100,644)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR Taxes Accrued (Account 236) (g)	BALANCE AT END OF YEAR Prepaid Taxes (Incl. In Account 165) (h)	Line No.
					1
(6,513,218)	(228,404,209)	0	(167,992,903)		2
329,184	(350,339)	0	46,490		3
52,411,030	(52,977,764)	0	1,905,260		4
215,550	(215,042)	0	508		5
					6
46,442,546	(281,947,354)	0	(166,040,645)	0	7
					8
					9
35,536,926	(36,613,550)	0	10,569,194		10
2,486,528	(2,619,614)	0	305,597		11
(309,345)	(2,506,349)	0	0		12
11,533,389	(11,719,204)	0		(3,286,459)	13
2,000	(2,000)	0	0		14
987,470	(314,470)	0	4,178,000		15
					16
50,236,968	(53,775,187)	0	15,052,791	(3,286,459)	17
					18
					19
199,886,723	(198,523,760)	19,660,039	300,638,113		20
272,620	(811,071)	0	(425,858)		21
					22
200,159,343	(199,334,831)	19,660,039	300,212,255	0	23
					24
					25
					26
					27
296,838,857	(535,057,372)	19,660,039	149,224,401	(3,286,459)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2	107,979	(6,406,515)	0	(204,795)
3	125,412	71,789	0	0
4	19,967,404	11,429,949	0	0
5	0	0	0	0
6				
7	20,200,795	5,095,223	0	(204,795)
8				
9				
10	24,803,925	11,391,467	0	(658,466)
11	947,310	542,269	0	0
12	(216,079)	(93,266)	0	0
13	7,697,637	3,835,752	0	0
14	0	0		2,000
15	651,670	335,800	0	0
16				
17	33,884,463	16,012,022	0	(656,466)
18				
19				
20	141,182,721	58,401,709		302,293
21	253,409	51,509	0	(32,298)
22				
23	141,436,130	58,453,218	0	269,995
24				
25				
26				
27				
28	195,521,388	79,560,463	0	(591,266)

Name of Respondent	This Report Is:	Date of Report	Year of Report
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
				1
			(9,887)	2
			131,983	3
			21,013,677	4
			215,550	5
				6
			21,351,323	7
				8
				9
			0	10
			996,949	11
			0	12
			0	13
			0	14
			0	15
				16
			996,949	17
				18
				19
			0	20
			0	21
				22
			0	23
				24
				25
				26
				27
0	0	0	22,348,272	28

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FOOTNOTE DATA

Instruction 6. - Adjustments Column (f)

LOCAL (Line 23(f)):	
1. Adjustment to reflect increase (decrease) in 2014 estimated property tax over 2013 property tax estimate.	16,800,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.	2,704,403
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.	155,636
Total (Ties to Line 23(f))	19,660,039
TOTAL ADJUSTMENTS (Ties to Line 28(f))	19,660,039

Instruction 9. - Basis of Allocation

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

Allocation Basis

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

Other

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Actual use taxes paid to the State on purchases were $6,901,419 for 2014.

Line 28 - Account 236 Reconciliation	
MPSC Account 236 ending balance	149,002,521
MPSC Account 247 ending balance	0
MPSC Account 247.1 ending balance	221,880
Page 263, Line 28, Column (g), Total	149,224,401

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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%	4,261,925			411.4	261,610	
4	7%						
5	10%	22,144,456			411.4	1,825,518	
6	30%	1,476,836			411.4	72,041	
7							
8	TOTAL	27,883,217		0		2,159,169	0
9	Other (*List separately and show 3%, 4%, 7%, 10% and TOTAL*						
10	Gas Utility						
11	3%						
12	4%	674,865			411.4	41,528	
13	7%	363,269			411.4	19,117	
14	10%	10,994,019			411.4	540,180	
15							
16	Total Gas	12,032,153		0		600,825	
17							
18	Total Company	39,915,370		0		2,759,994	
19							
20							
21							
22							
23							
24							
25							
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48							

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) 04/02/15	December 31, 2014

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
			2
4,000,315	38 years		3
			4
20,318,938	38 years		5
1,404,795	25 years		6
			7
25,724,048			8
			9
			10
			11
633,337	38 years		12
344,152	38 years		13
10,453,839	38 years		14
			15
11,431,328			16
			17
37,155,376			18
			19
			20
			21
			22
			23
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			45
			46
			47
			48

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) 04/02/15	December 31, 2014

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 - Energy Nuclear Palisades	27,694,722
2	Purchased Power - MCV	22,619,627
3	Charitable Contributions	19,000,000
4	Purchased Power - Other	17,629,625
5	Employee Incentive Compensation Plan	12,644,964
6	MGP Site Liability	11,000,000
7	Superfund Site Liability	6,972,880
8	Healthcare, Life & Other Insurance Accruals	6,895,004
9	SERP - Elec and Gas	5,239,688
10	CARE Pilot Direct Assistance	4,664,650
11	Retirement Accruals	3,708,372
12	Supplier Deposits	3,629,112
13	Accrued Vacation Liability	2,502,859
14	Ludington Fish Settlement	1,909,000
15	Low Income Energy Assistance Fund	1,735,215
16	Voluntary & Involuntary Seperation Plans	1,091,519
17	Accrued Audit Fees	1,001,678
18	Hydro and Ludington FERC fees	584,035
19	Gift of Energy Advances	579,935
20	Excess Insurance Recovery - Gas	450,000
21	Other Miscellaneous Liabilities (14 items)	355,998
22	Training Trust	222,524
23	Points Plus Liability	83,026
24	Hydro Plant Fish Compensation	79,180
25	**TOTAL**	**152,293,613**

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	27,489,930
27	Gas	11,526,792
28		
29		
30		
31		
32		
33		
34		
35	**TOTAL**	**39,016,722**

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/02/15	Year of Report December 31, 2014

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 Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year of Report (f)
1	Envir Clean-Up Manufactured Gas	108,670,216	182/242	8,971,706	4,343,300	104,041,810
2	Budget Plan Liability	15,762,554	142	106,450,641	114,411,807	23,723,720
3	Escrow Accounts	15,495,677	various	6,605,314	8,425,693	17,316,056
4	Renewable Energy Resources	15,664,842	229	35,171,132	34,108,233	14,601,943
5	Contingency Reserve	10,999,950	232/930	6,800,000	5,000,000	9,199,950
6	Reserve Capacity Def Rev 2004-2007	5,655,699	456	204,474	848	5,452,073
7	Def Revenue - METCO	2,510,225	454	10,040,900	10,040,900	2,510,225
8	Unclaimed Checks-var	1,760,147	various	553,564	661,686	1,868,269
9	Deferred Revenue-Pole Attachments	1,550,088	454	3,118,997	3,138,420	1,569,511
10	Coal Ash Trust Funds	875,118	128	18,000	24,600	881,718
11	FIN 45 Contract Guarantee	797,868	-	-	17,400	815,268
12	Interconnection Advances	1,510,125	143/107	2,446,048	1,717,997	782,074
13	Insurance Recovery-MGP	1,089,280	925	362,495	4,590	731,375
14	Adrian Energy Performance Contingency	488,057	134	15	135	488,177
15	Deferred Revenue	-	-	-	500,000	500,000
16	ANR|CE Otisville Agreement	462,500	143/495	1,850,000	1,850,000	462,500
17	Transmission Relocation Advance	266,752	107	874,890	994,026	385,888
18	Adv Pymt-Pole Attmt-Charter	566,198	142/495	5,860,999	5,503,390	208,589
19	Intercompany MCV Income	212,573	142	18,896	-	193,677
20	Deferred ASP Revenue-Gas	170,874	418	50,969.00	48,750	168,655
21	Zeeland Oil Spill Remediation	100,000	-	-	-	100,000
22	MI Joint Membership fees	49,671	various	32,723	23,285	40,233
23	Backup Capacity Agreement-Campbell 3	268,508	447	268,508	-	-
24	Sale of Land & Right of Way	23,775	186	23,775	-	-
25						
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	184,950,697		189,724,046	190,815,060	186,041,711

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.
2. Losses on porperty with an original cost of less than $50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 256, Deferred Gains From Sale of Utility Plant.)

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

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
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	0	0	0	TOTAL

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) 04/02/15	December 31, 2014

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

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

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

NOTES

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) 04/02/15	December 31, 2014

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 281) (Continued)

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

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

NOTES (Continued)

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) 04/02/15	December 31, 2014

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	1,478,592,079	1,752,219,200	1,552,272,972
3	Electric - State	164,789,500	241,390,423	226,966,022
4	Total Electric	1,643,381,579	1,993,609,623	1,779,238,994
5	Gas - Federal	496,343,290	594,435,766	489,247,037
6	Gas - State	54,307,780	48,870,650	41,622,370
7	Total Gas	550,651,070	643,306,416	530,869,407
8	TOTAL *(Enter total of lines 4&7)*	2,194,032,649	2,636,916,039	2,310,108,401
9	Other (Specify)			
10	Non-Utility - Federal	431,697		
11	Non-Utility - State	76,861		
12	Total Non-Utility	508,558		
13				
14	TOTAL Account 282 *(Enter total of lines 8 & 12)*	2,194,541,207	2,636,916,039	2,310,108,401
15	Classification of TOTAL			
16	Federal Income Tax	1,975,367,066	2,346,654,966	2,041,520,009
17	State Income Tax	219,174,141	290,261,073	268,588,392
18	Local Income Tax	0	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS					
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
							1
		283	140,636,491		0	1,537,901,816	2
						179,213,901	3
			140,636,491			1,717,115,717	4
			0		0	601,532,019	5
						61,556,060	6
						663,088,079	7
0	0		140,636,491		0	2,380,203,796	8
							9
867,691	880,737		0		0	418,651	10
140,193	142,572					74,482	11
1,007,884	1,023,309		0		0	493,133	12
							13
1,007,884	1,023,309		140,636,491		0	2,380,696,929	14
							15
867,691	880,737		140,636,491			2,139,852,486	16
140,193	142,572		0		0	240,844,443	17
0	0		0		0	0	18

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	137,412,066	185,127,985	46,893,748
3	Net Regulatory Assets/Liabilities	4,532,195	24,009,988	58,405,133
4	Regulatory Tax Assets/Liab - ASC 740	90,933,265	12,556,691	3,703,431
5	Other	30,116,282	63,100,478	64,020,905
6	TOTAL Electric *(total of lines 2 thru 5)*	262,993,808	284,795,142	173,023,217
7	Gas			
8	Employee Benefits	63,032,180	103,172,751	25,771,213
9	Net Regulatory Assets/Liabilities	67,807,386	6,653,204	15,799,403
10	Gas Inventory	129,409,608	698,725	12,422,846
11	Regulatory Tax Assets/Liab - ASC 740	32,489,087	4,845,448	1,592,029
12	Other	5,492,192	15,648,340	12,963,620
13	TOTAL Gas *(Total of lines 8 thru 12)*	298,230,453	131,018,468	68,549,111
14	Other			
15	Non-Utility	12,072,090	0	0
16	TOTAL (Account 283) *(Enter total of lines 6, 13 and 15)*	573,296,351	415,813,610	241,572,328
17	Classification of TOTAL			
18	Federal Income Tax	504,826,689	328,028,814	161,886,357
19	State Income Tax	68,469,662	87,784,796	79,685,971
20	Local Income Tax	0	0	0

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
						275,646,303	2
		283	9,643,743	282	140,636,493	101,129,800	3
		182.3	46,340,704	182.3	28,577,697	82,023,518	4
				283	9,643,743	38,839,598	5
0	0		55,984,447		178,857,933	497,639,219	6
							7
						140,433,718	8
		283	9,818,650			48,842,537	9
						117,685,487	10
		182.3	36,377,969	182.3	29,066,527	28,431,064	11
				283	9,818,650	17,995,562	12
0	0		46,196,619		38,885,177	353,388,368	13
							14
42,676	206,169	219	883,718	219	4,271,416	15,296,295	15
42,676	206,169		103,064,784		222,014,526	866,323,882	16
							17
37,964	176,239		53,222,715		183,000,246	800,608,402	18
4,712	29,930		49,842,069		39,014,280	65,715,480	19
0	0		0		0	0	20

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

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

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

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 Account Credited (b)	DEBITS Amount (c)	Credits (d)	Balance at End of Year (e)
1	AFUDC Deficient from FERC Rate	421	1,109,517	1,953,810	9,074,209
2	FAS 143 ARO Liability	403/411	12,412,991	2,347,455	83,374,898
3	SFAS 109 Regulatory Liability	various	33,274,023	8,536,379	41,958,447
4	Pre 1993 Regulatory Tax Liability - Electric (1)	411.1	43,273,928	-	167,159,708
5	Pre 1993 Regulatory Tax Liability - Gas (2)	411.1	24,314,657	-	238,528,532
6	Financial Transmission Rights - MTM	175	6,500,030	3,256,080	703,206
7	Energy Optimization (U-15805 & U-15889)	496/449	115,295,685	115,500,953	31,582,958
8	Advanced Renewable Regulatory Liability-Electric	449/456	50,800,946	23,269,667	131,221,675
9	10(d)4 Regulatory Liability	-	-	-	115,961
10	Clean Air Allowance	-	-	-	26
11	Lakewinds Cash Grant	549	2,232,228	-	64,920,633
12	EO Incentive - Over Recovery	142	982,390	1,315,547	1,252,573
13	OPEB Regulatory Liability	various	98,404,353	-	-
14	Residual Balance U-17174	142	40,000	27,043	-
15					
16					
17	(1) U-17449 (5 years, ending 2018)				
18	(2) U-17449 (12 years, ending 2025)				
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		388,640,748	156,206,934	769,892,826

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) 04/02/15	December 31, 2014

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than $100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- sales with				
4	original cost greater than $100,000				
5					
6					
7	UTILITY LAND SALES -- 7 sales with				
8	original cost less than $100,000	139,113		376,237	
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	139,113		376,237	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 -- 2 sales with				
22	original cost less than $100,000	6,477			53,045
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	6,477			53,045

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) 04/02/15	December 31, 2014

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.
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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) 04/02/15	December 31, 2014

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.
2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity , operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.
3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.
4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.
5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.
6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.
7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415	
1	Customer Tech	6,247,255
2	Lab & Network Services	1,368,343
3	On-Site Engineering	1,499,740
4	Gas T&S	663,835
5	Metering Services	269,669
6	Joint Trench	271,387
7	Forestry Services	203,239
8	Other	534,283
9	Total Rev. from Merchandising, Jobbing & Contract Work	**11,057,751**
10		
11	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
12	Customer Tech	(5,229,957)
13	Lab & Network Services	(1,264,818)
14	On-Site Engineering	(992,639)
15	Gas T&S	(412,670)
16	Metering Services	(211,777)
17	Joint Trench	(217,507)
18	Forestry Services	(190,975)
19	Other	(399,030)
20	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	**(8,919,373)**
21		
22	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
23	Revenues	1,091,885
24	Expenses	(119,764)
25	Total Revenues and Expenses Relating to Nonutility Operations	**972,121**

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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	(559,414)
34	CMS Engineering	168,109
35	Total Equity Earnings in Subsidiary Companies	**(391,305)**
36		
37	INTEREST AND DIVIDEND INCOME-ACCOUNT 419	
38	SERP Interest-Account 128	3,109,828
39	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	1,178,626
40	Gas Customer Attachment Program Interest Income	433,527
41	Investments Included in Accounts 123, 124 & 136	66,220
42	Other Interest Income	470,810
43	Total Interest and Dividend Income	**5,259,011**
44		
45	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	**7,627,251**
46		
47	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421	
48	EO Incentive- Electric & Gas	17,285,712
49	Bill Payment Fees	3,504,064
50	Royalties and Working Interest from Oil & Gas Leases	603,361
51	AFUDC	(863,978)
52	Other Gains	552,750
53	Total Miscellaneous Nonoperating Income	**21,081,909**
54		
55	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	**376,237**
56	See page 280a for details	
57		
58	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	**(53,045)**
59	See page 280b for details	
60		
61	Total Other Income	**37,629,452**

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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from pervious year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,874,562,573	1,840,822,309
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	1,352,908,614	1,317,316,545
5	Large (or Industrial)	841,399,144	774,112,367
6	(444) Public Street and Highway Lighting	30,822,469	30,264,022
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	4,316,905	4,840,553
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	4,104,009,705	3,967,355,796
13			
14	(447) Sales for Resale	179,699,243	137,620,969
15	TOTAL Sales of Electricity	4,283,708,948 *	4,104,976,765
16			
17	(Less) (449.1) Provision for Rate Refunds	3,674,831	41,299,971
18	TOTAL Revenue Net of Provision for Refunds	**4,280,034,117**	**4,063,676,794**
19	Other Operating Revenues		
20	(450) Forfeited discounts	12,231,667	11,416,308
21	(451) Miscellaneous Service Revenues	4,473,443	4,256,097
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	20,609,951	20,845,318
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	96,259,805	51,695,242
26			
27			
28			
29			
30	TOTAL Other Operating Revenues	133,574,866	88,212,965
31			
32	TOTAL Electric Operating Revenues	**4,413,608,983**	**4,151,889,759**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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)	
				1
12,593,983	12,792,609	1,574,243	1,573,802	2
				3
10,847,706	10,907,674	207,023	206,396	4
9,614,387	8,646,391	8,507	8,588	5
158,294	167,171	1,593	1,362	6
				7
				8
39,552	42,170			9
				10
				11
33,253,922	32,556,015	1,791,366	1,790,148	12
				13
2,639,320	2,720,776	1	1	14
35,893,242 **	35,276,791	1,791,367	1,790,149	15
				16
				17
35,893,242	35,276,791	1,791,367	1,790,149	18

* Include $29,858,502 unbilled revenues.

** Includes 286,534 MWH relating to unbilled revenues.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
300	**21**	**b**	**Account 451 contains the following amounts greater than $250,000** Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: $2,583,812 GM & Delphi Redundant facility charges: $1,876,264
300	**25**	**b**	**Account 456 contains the following amounts greater than $250,000** Retail Open Access: $46,872,999 Sales & Use Tax Discount: $613,068 Rate of Return Billed to Others: $394,219 Purchase Power Admin Fees: $967,445 Ancillary Service: $570,900 Substation Maintenance: $663,811 Alternate Service (extraordinary facilities): $602,964 NSF: $419,989 METC Utilization Adjustment: $741,945 Other Hydro Revenues: $273,616 MISO System Support Resources: $1,269,369 Authorized Return on Renewable Energy Assets: $42,526,135

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

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 previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account	OPERATING REVENUES	
		Amount for Year	Amount for Previous Year
	(a)	(b)	(c)
1	Customer Choice Sales of Electricity		
2	Residential Sales	-	-
3	Commercial and Industrial Sales		
4	Small (or Commercial)	19,296,631	19,245,344
5	Large (or Industrial)	27,576,368	27,012,565
6			
7			
8			
9			
10			
11			
12	TOTAL Customer Choice Sales	46,872,999	46,257,909
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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
1,003,547	1,054,715	887	907	4
2,975,799	2,941,647	173	174	5
				6
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				11
3,979,346	3,996,362	1,060	1,081	12
				13
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,435,632	1,851,598,738	1,570,172	7,920	0.1489
3	1005 RESIDENTIAL DIRECT LOAD MANGEMENT	12,497	1,834,436	1,582	7,899	0.1468
4	1010 RESIDENTIAL TOD SERV (RT)	52,594	7,060,279	1,820	28,898	0.1342
5	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	8,222	1,054,374	630	13,051	0.1282
6	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	90	9,878	39	2,308	0.1098
7	UNBILLED REVENUE	84,948	13,004,868			0.1531
8	TOTAL RESIDENTIAL	12,593,983	1,874,562,573	1,574,243	8,000	0.1488
9						
10						
11						
12	COMMERCIAL					
13	1100 GEN SERVCE SECONDARY (GS)	3,178,175	486,858,742	181,151	17,544	0.1532
14	1120 GEN SVC DEMAND SECONDARY (GSD)	3,208,386	415,371,497	19,811	161,950	0.1295
15	1140 GEN SVC DEMAND SECONDARY (GSD)	90,818	11,179,555	85	1,068,447	0.1231
16	1200 GEN SERVICE PRIMARY (GP)	647,679	72,602,301	1,099	589,335	0.1121
17	1220 GEN SVC PRIMARY DEMAND (GPD)	3,430,870	336,459,440	1,099	3,121,811	0.0981
18	1280 GPTU PRIMARY PILOT	91,238	8,763,459	40	2,280,950	0.0961
19	1330 GEN SELF GEN PRIMARY (GSG-2)	33,712	2,017,983	2	16,856,000	0.0599
20	1455 OUTDOOR AREA LIGHTING (GML)	12,211	2,349,874	3,308	3,691	0.1924
21	1500 GEN SVC UNMETERED (GU)	85,682	7,878,006	428	200,192	0.0919
22	UNBILLED REVENUE	68,935	9,427,757			0.1368
23	TOTAL COMMERCIAL	10,847,706	1,352,908,614	207,023	52,399	0.1247
24						
25						
26						
27	INDUSTRIAL					
28	1110 GEN SERVICE SECONDARY (GS)	384,437	54,343,410	5,809	66,180	0.1414
29	1130 GEN SVC DEMAND SECONDARY (GSD)	496,448	64,815,737	1,238	401,008	0.1306
30	1150 GEN SVC DEMAND SECONDARY (GSD)	25,056	3,284,925	22	1,138,909	0.1311
31	1210 GEN SERVICE PRIMARY (GP)	701,570	78,601,015	618	1,135,227	0.1120
32	1230 GEN SVC PRIMARY DEMAND (GPD)	5,682,465	511,169,490	654	8,688,784	0.0900
33	1039 GEN SERVICE PRIMARY RATE E-1	1,647,910	79,868,523	1	1,647,910,000	0.0485
34	1315 GEN SELF GEN PRIMARY (GSG-1)	1	196	3	333	0.1960
35	1350 GEN SELF GEN PRIMARY (GSG-2)	35,711	2,888,800	6	5,951,833	0.0809
36	1460 OUTDOOR AREA LIGHTING (GUL)	671	122,279	114	5,886	0.1822
37	1250 GEN SERVICE METAL MELTING PILOT	343,041	22,982,583	14	24,502,929	0.0670
38	1285 GPTU PRIMARY PILOT	151,277	14,221,049	28	5,402,750	0.0940
39	UNBILLED REVENUE	145,800	9,101,137			0.0624
40	TOTAL INDUSTRIAL	9,614,387	841,399,144	8,507	1,130,174	0.0875
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50						
51						
52						
53						
54	TOTAL Billed	32,969,618	4,074,225,849	-	-	0.1236
55	Total Unbilled Rev. (See Instr. 6)	284,304	29,783,856	-	-	0.1048
56	TOTAL	**33,253,922**	**4,104,009,705**	-	-	0.1234

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) 04/02/15	December 31, 2014

SALES OF ELECTRICITY BY RATE SCHEDULES (CONTINUED)

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 (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	PUBLIC STREET & HIGHWAY					
3	1400 SECONDARY METERED SERVICE	7,372	868,936	5	1,474,400	0.1179
4	1405 PRIMARY METERED SERVICE	346	25,524	338	1,024	0.0738
5	1410 CUSTOMER OWNED INCANDESCENT	15	(684,378)	317	47	(45.6252)
6	1415 CUSTOMER OWNED MERCURY	196	25,028	8	24,500	0.1277
7	1420 CUSTOMER OWNED HP SODIUM	232	33,302	16	14,500	0.1435
8	1425 CUSTOMER OWNED METAL HAL LUM	36	5,247	1	36,000	0.1458
9	1430 COMPANY OWNED INCANDESCENT	1,787	242,250	21	85,095	0.1356
10	1435 COMPANY OWNED FLUORESCENT	45	5,917	1	45,000	0.1315
11	1440 COMPANY OWNED MERCURY	38,011	7,754,993	285	133,372	0.2040
12	1445 COMPANY OWNED HP SODIUM	75,503	19,847,178	508	148,628	0.2629
13	1450 COMPANY OWNED METAL HALIDE	719	154,790	8	89,875	0.2153
14	1500 SECONDARY UNMETERED SERVICE	12,040	1,108,892	79	152,405	0.0921
15	1600 COMPANY OWNED GU-XL	16	5,418	2	8,000	0.3386
16	1650 CUSTOMER OWNED GU-XL	50	6,017	3	16,667	0.1203
17	SPECIAL CONTRACT GR	22,651	1,530,836	1	22,651,000	0.0676
18	UNBILLED REVENUE	(725)	(107,481)			0.1482
19	TOTAL STREET LIGHTING	158,294	30,822,469	1,593	99,368	0.1947
20						
21						
22	INTERDEPARTMENTAL SALES					
23	INTERDEPARTMENTAL	54,206	5,959,330			0.1099
24	UNBILLED REVENUE	(14,654)	(1,642,425)			0.1121
25	TOTAL INTERDEPARTMENTAL	39,552	4,316,905			0.1091
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53						
54	TOTAL Billed	32,969,618	4,074,225,849	-	-	0.1236
55	Total Unbilled Rev. (See Instr. 6)	284,304	29,783,856	-	-	0.1048
56	TOTAL	**33,253,922**	**4,104,009,705**	-	-	0.1234

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
304	1	C	ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES	
			1000 RESIDENTIAL SERVICE (RS)	20,539,934
			1005 RESIDENTIAL DIRECT LOAD MANGEMENT	22,171
			1010 RESIDENTIAL TOD SERVICE (RT)	78,540
			1020 EXP RESIDENTIAL PLUG-IN (REV-1)	16,011
			1030 EXP RESIDENTIAL PLUG-IN (REV-2)	146
			1100 GEN SERVICE SECONDARY (GS)	5,771,617
			1120 GEN SVC DEMAND SECONDARY (GSD)	5,747,724
			1140 GEN SVC DEMAND SECONDARY (GSD)	162,537
			1200 GEN SERVICE PRIMARY (GP)	1,237,047
			1220 GEN SVC PRIMARY DEMAND (GPD)	6,328,449
			1280 GPTU PRIMARY PILOT	160,031
			1455 OUTDOOR AREA LIGHTING (GML)	13,756
			1500 GEN SVC UNMETERED (GU)	109,479
			1110 GEN SERVICE SECONDARY (GS)	701,422
			1130 GEN SVC DEMAND SECONDARY (GSD)	891,390
			1150 GEN SVC DEMAND SECONDARY (GSD)	45,988
			1210 GEN SERVICE PRIMARY (GP)	1,275,249
			1230 GEN SVC PRIMARY DEMAND (GPD)	10,521,188
			1250 GEN SERVICE METAL MELTING PILOT	649,729
			1285 GPTU PRIMARY PILOT	235,131
			1315 INDUSTRIAL GEN SVC SEC (GSG-1)	1
			1460 OUTDOOR AREA LIGHTING (GML)	755
			1400 SECONDARY METERED SERVICE	11,048
			1405 PRIMARY METERED SERVICE	667
			1410 CUSTOMER OWNED INCANDESCENT	16
			1415 CUSTOMER OWNED MERCURY	192
			1420 CUSTOMER OWNED HP SODIUM	231
			1425 COMPANY OWNED METAL HALIDE	43
			1430 COMPANY OWNED INCANDESCENT	1,839
			1435 COMPANY OWNED FLOURESCENT	51
			1440 COMPANY OWNED MERCURY	46,614
			1445 COMPANY OWNED HP SODIUM	82,754
			1450 COMPANY OWNED METAL HALIDE	832
			1500 SECONDARY UNMETERED SERVICE	14,032
			1600 COMPANY OWNED GU-XL	18
			1650 CUSTOMER OWNED GU-XL	18
			SPECIAL CONTRACT GR	36,945
			INTERDEPARTMENTAL	38,713
			TOTAL EST REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES	54,742,308
			PROVISION FOR RATE REFUNDS	3,099,871
			ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE	81,813
			TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES	57,923,992
			TOTAL UNBILLED REVENUE	29,858,501
			UNBILLED REVENUE - WHOLESALE CUSTOMERS	74,645
			UNBILLED REVENUE EXCLUDING WHOLESALE	29,783,856

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) 04/02/15	December 31, 2014

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 (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	Commercial Secondary					
3	2100 Comm General Service	21,953	938,359	116	189,250	0.04
4	2120 Comm General Service Demand	187,400	6,352,328	482	388,797	0.03
5	2140 Comm Gen Serv Demand (100 kw guarantee)	16,839	540,066	18	935,500	0.03
6						
7	**Total Commercial Secondary**	**226,192**	**7,830,753**	**616**	**367,195**	**0.03**
8						
9						
10						
11	Industrial Secondary					
12	2110 Ind General Service	2,707	113,199	9	300,778	0.04
13	2130 Ind General Service Demand	11,008	374,182	16	688,000	0.03
14	2150 Ind General Serv Demand (100 kw guarantee)	1,012	31,467	1	1,012,000	0.03
15						
16	**Total Industrial Secondary**	**14,727**	**518,848**	**26**	**566,423**	**0.04**
17						
18	Primary					
19	2200 Commercial	31,990	703,358	23	1,390,870	0.02
20	2220-1 Commercial - VLT1	3,128	24,617	1	3,128,000	0.01
21	2220-2 Commercial - VLT2	90,025	822,220	5	18,005,000	0.01
22	2220-3 Commercial - VLT3	659,675	10,024,562	242	2,725,930	0.02
23						
24	2210 Industrial	30,210	627,642	12	2,517,500	0.02
25	2230-1 Industrial - VLT1	1,038,858	5,737,698	12	86,571,500	0.01
26	2230-2 Industrial - VLT2	1,373,170	13,124,431	35	39,233,429	0.01
27	2230-3 Industrial - VLT3	512,782	7,430,172	88	5,827,068	0.01
28						
29						
30	**Total Primary**	**3,739,838**	**38,494,700**	**418**	**8,946,981**	**0.01**
31						
32			-	-		
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Total Billed	3,980,757	46,844,301	1,060	3,755,431	0.01
45	Total Unbilled Rev. (See Instr. 6)	(1,411)	28,698	-	-	(0.02)
46	TOTAL	**3,979,346**	**46,872,999**	**1,060**	**3,754,100**	**0.01**

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) 04/02/15	December 31, 2014

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 availablility 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)	Actual Demand (MW) Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	1		35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	1		21	13
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	The Detroit Edison Company	OS	9			
13	PJM	OS				
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

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	REVENUE				Line No.
	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total ($) (h + i + j)	
(g)	(h)	(i)	(j)	(k)	
					1
302,868	9,500,400	10,306,524	348,506	20,155,430	2
2,231		74,645		74,645	3
					4
57,998	927,961	2,652,028		3,579,989	5
					6
					7
1,479,478	2,740,510	113,971,583		116,712,093	8
				0	9
	176,048			176,048	10
	92,460			92,460	11
784		26,654		26,654	12
		(196)		(196)	13
				0	14
					15
				0	16
305,099	9,500,400	10,381,169	348,506	20,230,075	17
2,334,221	3,936,979	155,532,189	0	159,469,168	18
2,639,320	13,437,379	165,913,358	348,506	179,699,243	19

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) 04/02/15	December 31, 2014

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 availablility 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)	Actual Demand (MW) Avg. Monthly CP Demand (f)
1	Blissfield Renewable	LU				
2	Harvest II Windfarm	LU				
3	Heritage Garden Windfarm I	LU				
4	Heritage Stoney Corners I	LU				
5	Heritage Stoney Corners (Phase 3)	LU				
6	Michigan Wind 2	LU				
7	WM Renewable Pine Tree Acres	LU				
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	REVENUE				Line No.
	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total ($) (h + i + j)	
(g)	(h)	(i)	(j)	(k)	
186,704		9,345,470		9,345,470	1
174,042		8,334,142		8,334,142	2
59,127		2,872,773		2,872,773	3
31,380		1,564,624		1,564,624	4
18,486		955,482		955,482	5
236,565		11,620,758		11,620,758	6
89,657		4,188,871		4,188,871	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
305,099	9,500,400	10,381,169	348,506	20,230,075	17
2,334,221	3,936,979	155,532,189	0	159,469,168	18
2,639,320	13,437,379	165,913,358	348,506	179,699,243	19

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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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 2014.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not deprived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)
1	**1. POWER PRODUCTION EXPENSES**		
2	**A. Steam Power Generation**		
3	Operation		
4	(500) Operation Supervision and Engineering	15,540,404	19,694,157
5	(501) Fuel	471,847,192	507,468,767
6	(502) Steam Expenses	15,511,787	15,245,128
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred - **CR.**		
9	(505) Electric Expenses	11,774,046	11,472,993
10	(506) Miscellaneous Steam Power Expenses	13,602,042	12,079,496
11	(507) Rents		
12	(509) Allowances	196	277
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	528,275,667	565,960,818
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	8,338,033	8,406,205
16	(511) Maintenance of Structures	7,229,113	7,558,349
17	(512) Maintenance of Boiler Plant	43,200,406	35,089,056
18	(513) Maintenance of Electric Plant	8,790,534	7,264,995
19	(514) Maintenance of Miscellaneous Steam Plant	1,922,895	3,450,775
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	69,480,981	61,769,380
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	597,756,648	627,730,198
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	1,320,428	1,206,232
45	(536) Water for Power	1,055,048	1,082,412
46	(537) Hydraulic Expenses	2,608,728	3,027,160
47	(538) Electric Expenses	2,549,268	2,300,048
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,735,651	1,200,617
49	(540) Rents	(2,058)	2,142
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	9,267,065	8,818,611
51	**C. Hydraulic Power Generation (Continued)**		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	475,499	418,048
54	(542) Maintenance of Structures	1,550,848	1,360,200
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,876,482	2,103,085
56	(544) Maintenance of Electric Plant	2,122,422	2,123,243
57	(545) Maintenance of Miscellaneous Hydraulic Plant	1,567,571	1,764,671
58	TOTAL Maintenance (Total of Lines 53 thru 57)	8,592,822	7,769,247
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	17,859,887	16,587,858

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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	768,705	601,523
63	(547) Fuel	108,957,935	46,524,768
64	(548) Generation Expenses	733,344	536,520
65	(549) Miscellaneous Other Power Generation Expenses	4,122,941	4,271,369
66	(550) Rents		
67	TOTAL Operation (Total of Lines 62 thru 66)	114,582,925	51,934,180
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	442,373	435,123
70	(552) Maintenance of Structures	137,175	466,471
71	(553) Maintenance of Generating and Electric Plant	5,847,814	7,164,251
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Total of Lines 69 thru 72)	6,427,362	8,065,845
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	121,010,287	60,000,025
75	**E. Other Power Supply Expenses**		
76	(555) Purchased Power	1,328,844,651	1,159,756,352
77	(556) System Control and Load Dispatching	10,505,630	11,239,277
78	(557) Other Expenses		
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,339,350,281	1,170,995,629
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	2,075,977,103	1,875,313,710
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	8,604,338	9,291,836
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	1,327,412	1,254,825
93	(562) Station Expenses		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	327,581,920	291,977,611
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Total of Lines 83 thru 98)	337,513,670	302,524,272
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)	337,513,670	302,524,272

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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 Faciliation, Monitoring and Compliance Services	6,180,290	8,204,928
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	6,180,290	8,204,928
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	6,180,290	8,204,928
132	**4. DISTRIBUTION EXPENSES**		
133	Operation		
134	(580) Operation Supervision and Engineering	21,854,022	20,118,771
135	(581) Load Dispatching		
136	(582) Station Expenses	3,042,208	2,020,991
137	(583) Overhead Line Expenses	12,759,419	23,893,317
138	(584) Underground Line Expenses	3,795,891	3,352,549
139	(585) Street Lighting and Signal System Expenses	1,826,831	1,709,946
140	(586) Meter Expenses	7,318,470	7,423,484
141	(587) Customer Installations Expenses	2,386,495	2,194,873
142	(588) Miscellaneous Expenses	20,454,584	21,615,878
143	(589) Rents	1,759,502	1,730,392
144	TOTAL Operation (Total of Lines 134 thru 143)	75,197,422	84,060,201
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	6,571,243	6,046,436
147	(591) Maintenance of Structures	450,397	425,066
148	(592) Maintenance of Station Equipment	10,851,172	9,990,159
149	(593) Maintenance of Overhead Lines	78,063,098	89,708,036
150	(594) Maintenance of Underground Lines	4,586,798	3,362,766
151	(595) Maintenance of Line Transformers	5,309,605	6,000,989
152	(596) Maintenance of Street Lighting and Signal Systems	535,928	508,341
153	(597) Maintenance of Meters	2,249,288	3,860,775
154	(598) Maintenance of Miscellaneous Distribution Plant	(37,068)	(80,522)
155	TOTAL Maintenance (Total of Lines 146 thru 154)	108,580,461	119,822,046
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	183,777,883	203,882,247
157	**5. CUSTOMER ACCOUNTS EXPENSES**		
158	Operation		
159	(901) Supervision	5,407,688	4,909,929
160	(902) Meter Reading Expenses	13,000,015	12,856,136
161	(903) Customer Records and Collection Expenses	33,597,316	32,357,375
162	(904) Uncollectible Accounts	32,363,786	32,591,701
163	(905) Miscellaneous Customer Accounts Expenses	13,069	6,407
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	84,381,874	82,721,548

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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)
165	**6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**		
166	Operation		
167	(907) Supervision	191,220	135,317
168	(908) Customer Assistance Expenses	104,689,906	82,600,137
169	(909) Informational and Instructional Expenses	306,902	234,905
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	105,188,028	82,970,359
172	**7. SALES EXPENSE**		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	279,109	72,301
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	Total Sales Expenses (Total of Lines 174 thru 177)	279,109	72,301
179	**8. ADMINISTRATIVE AND GENERAL EXPENSES**		
180	Operation		
181	(920) Administrative and General Salaries	33,873,357	29,269,656
182	(921) Office Supplies and Expenses	17,497,250	14,553,133
183	(Less) (922) Administrative Expenses Transferred - **CR**	12,174,201	11,563,872
184	(923) Outside Services Employed	26,355,824	19,736,072
185	(924) Property Insurance	7,682,681	8,543,177
186	(925) Injuries and Damages	13,123,691	10,480,254
187	(926) Employee Pensions and Benefits	42,276,242	86,844,428
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	460,945	503,122
190	(Less) (929) Duplicate Charges - **CR.**		
191	(930.1) General Advertising Expenses		1,365,073
192	(930.2) Miscellaneous General Expenses	10,839,012	13,760,738
193	(931) Rents	168,326	147,031
194	TOTAL Operation (Total of Lines 181 thru 193)	140,103,127	173,638,812
195	Maintenance		
196	(935) Maintenance of General Plant	4,834,793	5,075,038
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	144,937,920	178,713,850
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,938,235,877	2,734,403,215

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.

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.

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.

1. Payroll Period Ended (Date)	10/31/2014
2. Total Regular Full-Time Employees	5031
3. Total Part-Time and Temporary Employees	108
4. Total Employees	5139

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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)	Actual Demand (MW) Avg. Monthly CP Demand (f)
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	CITY OF BEAVERTON	LU				
4	CITY OF MIDLAND	LU				
5	COMMONWEALTH IRVING	LU				
6	COMMONWEALTH LABARGE	LU				
7	COMMONWEALTH MIDDLEVILLE	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					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
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 Megawatt hours Received (h)	POWER EXCHANGES Megawatt hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j + k + l) or Settlement ($) (m)	Line No.
2,495				142,276		142,276	1
3,780			71,871	150,352		222,223	2
2,855			87,948	97,862		185,810	3
3,034				78,545		78,545	4
2,352			73,113	97,950		171,063	5
4,525			185,857	181,274		367,131	6
1,496			55,158	60,664		115,822	7
3,582			37,500	214,035		251,535	8
14,086			167,707	1,032,709		1,200,416	9
18,516				1,069,786		1,069,786	10
5,980			254,451	240,431		494,882	11
380				15,351		15,351	12
2				74		74	13
1,865			68,637	74,640		143,277	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

PURCHASED POWER (Account 555)

(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW) Avg. Monthly NCP Demand (e)	Actual Demand (MW) 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				

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 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. 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.
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265			13,328	10,651		23,979	1
2,458				100,622		100,622	2
12,767			173,320	935,629		1,108,949	3
9,861				567,086		567,086	4
2,381			49,284	167,041		216,325	5
5,605			121,639	409,343		530,982	6
8,165			317,667	280,024		597,691	7
5,719			161,888	195,986		357,874	8
4,483			162,709	153,561		316,270	9
6,548			200,853	224,486		425,339	10
18,050				1,047,559		1,047,559	11
3,759			129,424	150,057		279,481	12
12,808			175,840	917,471		1,093,311	13
-				6,788		6,788	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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:

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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)	Actual Demand (MW) 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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be place in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
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 Megawatt hours Received (h)	POWER EXCHANGES Megawatt hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j + k + l) or Settlement ($) (m)	Line No.
11,622			175,840	828,200		1,004,040	1
202,738			9,528,109	8,100,276		17,628,385	2
17,678			768,664	704,688		1,473,352	3
186,704			1,852,214	13,443,381		15,295,595	4
34,693			728,761	1,537,990		2,266,751	5
175,400			10,457,650	7,439,230	2,391,565	20,288,445	6
5,973,850			264,463,002	37,091,167		301,554,169	7
499,256			22,441,851	19,752,714	5,302,210	47,496,775	8
13,679			584,139	541,161		1,125,300	9
151,014			12,581,885	6,522,855	1,048,135	20,152,875	10
24,252			981,567	969,756		1,951,323	11
22,008			942,460	875,660		1,818,120	12
29,380			1,249,318	1,168,731		2,418,049	13
17,736			756,082	701,222		1,457,304	14

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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 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)	Actual Demand (MW) 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				

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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 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. 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 Megawatt hours Received (h)	POWER EXCHANGES Megawatt hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j + k + l) or Settlement ($) (m)	Line No.
198,262			12,283,163	8,496,728	749,894	21,529,785	1
174,042			1,139,078	12,568,797		13,707,875	2
59,127			209,242	4,258,339		4,467,581	3
31,380			324,058	1,958,402		2,282,460	4
18,486			215,758	1,298,089		1,513,847	5
135,550			4,745,819	5,391,716	701,231	10,838,766	6
100,833			4,915,276	3,987,993		8,903,269	7
1,010,269			38,003,775	40,216,187		78,219,962	8
162,908				9,425,580		9,425,580	9
236,565			2,338,851	16,995,993		19,334,844	10
17,659			750,251	704,988		1,455,239	11
144,866			5,698,841	5,772,120	694,337	12,165,298	12
142,677			5,612,585	5,686,372	820,415	12,119,372	13
11,839			482,387	470,329		952,716	14

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Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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 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)	Actual Demand (MW) 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	DYNEGY	OS				
9	PJM	OS				
10						
11						
12						
13						
14						

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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 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. 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: Megawatt hours Received (h)	POWER EXCHANGES: Megawatt hours Delivered (i)	COST/SETTLEMENT OF POWER: Demand Charges ($) (j)	COST/SETTLEMENT OF POWER: Energy Charges ($) (k)	COST/SETTLEMENT OF POWER: Other Charges ($) (l)	COST/SETTLEMENT OF POWER: Total (j + k + l) or Settlement ($) (m)	Line No.
89,657			981,713	6,349,342		7,331,055	1
2,384,059			108,224,727	191,620,887		299,845,614	2
7,069,300			3,058,902	362,606,867		365,665,769	3
					(2,369,503)	(2,369,503)	4
				13,522,197		13,522,197	5
2,978				227,751		227,751	6
				(258,970)		(258,970)	7
			902,980			902,980	8
				234		234	9
						0	10
						0	11
						0	12
						0	13
19,508,284			519,907,142	799,599,225	9,338,284	1,328,844,651	14

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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 2014.
327.4	4	I	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.

Name of Respondent	This Report Is:	Date of Report	Year of Report
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)

(Including transactions referred to as "wheeling")

1. Report all transmission, I.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.

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

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).

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

LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as **LF**, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)

(Including transactions referred to as "wheeling")

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

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

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

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for

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

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)

(Including transactions referred to as "wheeling")

where energy was delivered as specified in the contract.

7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

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

9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered.

10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total Revenues ($) (k + l + m) (n)	Line No.
				1
				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 (Mo, Da, Yr)	Year of Report
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	39,551,695	4,316,905	10.9
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	1,956,736
19	Century Telephone Company	Poles	75,928
20	Cable Television Companies and Internet Connection	Poles & Conduit	3,113,232
21	Other Miscellaneous Pole Rentals:		
22	15 Various Telephone Companies Operating		
23	in the Company Service Area	Poles	98,832
24	Miscellaneous Rentals, Including Utility		
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area	Various	3,744,910
27	Lease Rev - Mich. Electric Transmission Company	Transmission Rights of Way	10,040,900
28			
29	Total Account 454		20,609,951
30			
31	ACCOUNT 455 - None		
32			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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.	2,583,812
14	GM & Delphi Redundant facility charges	1,876,264
15	Miscellaneous Service Revenue	13,367
16	ACCOUNT 451 TOTAL	4,473,443
17		
18	OTHER ELECTRIC REVENUES-ACCOUNT 456	
19	Retail Open Access	46,872,999
20	Authorized Return on Renewable Energy Assets	42,526,135
21	MISO System Support Resources	1,269,369
22	Substation Maintenance	663,811
23	Rate Of Return Billed To Others	394,219
24	Ancillary Service	570,900
25	Sales and Use Tax Discount	613,068
26	Purchase Power Admin Fees	967,445
27	Alternate Service (extraordinary facilities)	602,964
28	NSF	419,989
29	METC Utilization Adjustment	741,945
30	Other Hydro Revenues	273,616
31	Other Electric Revenue	343,345
32	ACCOUNT 456 TOTAL	96,259,805
33	TOTAL	100,733,248

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority [Footnote Affiliations]	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt hours Received	Megawatt hours Delivered	Demand Charges ($)	Energy Charges ($)	Other Charges ($)	Total Cost of Transmission ($)
	(a)	(b)	(c)	(c)	(d)	(e)	(f)
1	Mich Elec Tran Co	FNS		30,250			30,250
2	MISO			327,551,670			327,551,670
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			327,581,920			327,581,920

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) 04/02/15	December 31, 2014

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.
2. Report below, for leases with annual charges of $25,000 or more, but less than $250,000 the data called for in columns a, b (description only), f, g and j.
3. For leases having annual charges of $250,000 or more, report the data called for in all the columns below.
4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements** and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.
5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.
6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.
7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Wells Fargo Equipment Finance, Inc.	Vehicles (Note 1)	
Frontier North, Inc.	Joint Pole Rentals	
AT&T	Joint Pole Rentals	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
The Huntington National Bank	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	
Rhode Island & Associates	Office Space - Washington DC	
Walter Neller Enterprises	Office Space - Mail Remittance	
RBS Finance	Vehicles (Note 1)	
Fifth Third Equipment Finance Company	Vehicles (Note 1)	

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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	Expenses to be Paid by Lessee Itemize	AMOUNT OF RENT - CURRENT TERM				Account Charged	Remaining Annual Charges Under Lease Est. if Not Known
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	(Note 2)	1,397,246				(Note 3)	
	(Note 2)	2,241,486				(Note 3)	
		751,298				589	
		979,949				589	
	(Note 2)	1,712,619				(Note 3)	
	(Note 2)	280,725				(Note 3)	
	(Note 2)	1,594,017				(Note 3)	
		132,315				(Note 3)	
		44,210				(Note 3)	
	(Note 2)	596,711				(Note 3)	
	(Note 2)	100,477				(Note 3)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Phyleo Realty Co	Storage Area - Jackson	
Derek R. Lone	Storage - Benzonia	
Commonwealth Commerce Group, Inc.	Office Space - Jackson	
Jack Stover	South Monroe Service Center	
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office	
Dixie Development, LLC	Office Space - Birch Run	
Oakland Pointe Partners, LLC	Office Space - Pontiac DPO (Note 5)	
Theresa A. Lynn Trust, UAD 09/14/89	Office Trailer - Wixom EIRP Site	

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)	2015 (R)
Wells Fargo	Railroad Cars (Note 4)	2021 (P)
Wells Fargo	Railroad Cars (Note 4)	2021 (P)
Wells Fargo	Railroad Cars (Note 4)	2021 (P)
Sovereign Bank	Railroad Cars (Note 4)	2022 (P)
Chase Equipment Leasing	Railroad Cars (Note 4)	2022 (P)
Siemens Financial Services	Railroad Cars (Note 4)	2023 (P)
Banc of America	Railroad Cars (Note 4)	2018 (P)
The CIT Group/Equipment Financing, Inc.	Railroad Cars (Note 4)	2015 (R)
Adler Funding LLC	Railroad Cars (Note 4)	2015 (R)

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (O) or Fair Market Value (F) of Property	Expenses to be Paid by Lessee Itemize	AMOUNT OF RENT - CURRENT TERM				Account Charged	Remaining Annual Charges Under Lease Est. if Not Known
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		260,498				(Note 3)	
		67,466				(Note 3)	
		208,323				(Note 3)	
		65,474				(Note 3)	
		42,076				(Note 3)	
		52,254				(Note 3)	
		19,847				(Note 3)	
		26,678				(Note 3)	

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

37,545,319 (O)	O&M T I	4,926,393		78,545,494		151	4,926,393
19,599,141 (O)	O&M T I	349,200		17,405,081		151	116,400
8,753,420 (O)	O&M T I	754,601		7,330,116		151	5,098,808
8,218,860 (O)	O&M T I	732,667		7,105,550		151	4,956,467
8,152,040 (O)	O&M T I	726,710		7,025,828		151	4,916,171
18,404,337 (O)	O&M T I	1,612,911		14,339,711		151	11,434,558
18,404,337 (O)	O&M T I	1,585,821		13,889,753		151	11,355,456
17,555,985 (O)	O&M T I	1,888,793		10,595,855		151	16,369,538
35,469,060 (O)	O&M T I	3,988,888		20,223,689		151	13,961,107
1,920,000 (O)	O&M T I	115,200		494,523		151	165,300
16,200,000 (O)	O&M T I	440,304		440,304		151	729,000

Name of Respondent	This Report Is:	Date of Report	Year of Report
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LEASE RENTALS CHARGED FOOTNOTES

Notes:

(1) This master lease agreement involves numerous individual leases with various termination dates.

(2) T = Taxes, I = Insurance Costs, O&M = Operating and Maintenance Costs

(3) Amounts are charged to clearing accounts and cleared to Electric Operating Expense and Construction accounts monthly.

(4) Lease payments are charged to fuel inventory accounts and are expensed as used. Payments are treated the same for accounting and tax purposes.

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	1,487,282
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	
5	Other Expenses *(List items of $5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than $5,000 by classes if the number of items so grouped is shown)*	
6		
7	MEDIA RELATIONS & COMMUNICATIONS	384,012
8		
9	EMPLOYEE RELOCATION EXPENSES	924,697
10		
11	VACATION LIABILITY	
12	To Accrue (Reduce) Vacation Earned	(226,867)
13		
14	BOARD OF DIRECTOR FEES	1,171,631
15		
16	CONTINGENCY RESERVE	(250,000)
17		
18		
19		
20	OTHER	
21	Various Banks-Service Charges	2,406,910
22	Software Licensing Expense	2,111,698
23	Customer Value Initiative	1,446,866
24	Communications	688,317
25	Obsolete Inventory Write-off	372,173
26	Audio Visual	362,562
27	Customer Insight & Quality	366,521
28	Publishing Systems	18,627
29	FIN 45 Expenses	11,484
30	Billing Credits	(113,069)
31	Lobbying Credits	(194,888)
32	Miscellaneous Credits	(138,034)
33	Miscellaneous under $5,000	9,090
34	Total	7,348,257
35		
36		
37		
38		
39	TOTAL	10,839,012

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

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

1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional; classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available , the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		607,801	4,496,381	5,104,182
2	Steam Production Plant	120,586,462			120,586,462
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant-				0
	Decommissioning				0
4	Hydraulic Prod Plant-Conventional	15,691,734			15,691,734
5	Hydraulic Prod Plant-Pumped Storage	6,345,042			6,345,042
6	Other Production Plant	24,615,192			24,615,192
7	Transmission Plant				0
8	Distribution Plant	189,898,072			189,898,072
9	General Plant	11,349,305			11,349,305
10	Common Plant-Electric	19,572,844	206,252	30,601,698	50,380,794
11	TOTAL	388,058,651	814,053	35,098,079	423,970,783

B. BASIS FOR AMORTIZATION CHARGES

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

	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	19,572,844	206,252	30,601,698	50,380,794
B. Allocation of Electric Depreciation Expense	-	-	-	-
Total	19,572,844	206,252	30,601,698	50,380,794

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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	831			2.06		
14	311.0	451,815	90.00	(15.00)	2.64	R2.5	
15	312.0	2,257,773	60.00	(16.00)	3.90	R1.5	
16	314.0	357,024	60.00	(15.00)	3.92	R0.5	
17	315.0	154,259	60.00	(11.00)	3.33	L1.5	
18	316.0 & 316.1	36,023	40.00	(13.00)	4.90	L0	
19							
20	Total	3,257,725					
21							
22	Hydro						
23	330.3	41			3.42		
24	331.0 & 331.3	9,551	125.00	(117.00)	7.66	R1.5	
25	332.0 & 332.1	55,409	95.00	(433.00)	18.60	L5	
26	333.0	12,355	80.00	(411.00)	23.80	R3	
27	334.0	6,082	60.00	(299.00)	17.26	R1.5	
28	335.0	4,244	40.00	(267.00)	15.29	L0	
29	336.0	64		(475.00)	21.06		
30							
31	Total	87,746					
32							
33	Ludington Pumped Storage						
34	331.0 & 331.3	29,523	67.00	(103.00)	3.33		
35	332.0	97,019	75.00	(106.00)	3.04		
36	333.0	45,448	57.00	(97.00)	3.75		
37	334.0	8,990	56.00	(59.00)	3.13		
38	335.0	8,206	38.00	(62.00)	4.62		
39	336.0	1,545	76.00	(114.00)	3.09		
40							
41	Total	190,731					
42							
43	Other						
44	340.2	14			13.13		
45	341.0	2,382			1.84		
46	342.0	776	60.00	(5.00)	1.96	L2	
47	344.0	30,236	60.00	(5.00)	0.42	L4	
48	345.0	5,741	60.00	(5.00)	0.39	R1.5	
49	346.0	611	22.00	(5.00)	0.96	R3	
50							
51	Total	39,760					
52							
53							
54							
55							
56							
57							
58							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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	25,229			4.05		
61	342.0	3,987	60.00	(5.00)	4.50	L2	
62	344.0	291,106	60.00	(5.00)	4.05	L4	
63	345.0	39,081	60.00	(5.00)	4.22	R1.5	
64	346.0	2,917	22.00	(5.00)	4.49	R3	
65							
66	Total	362,320					
67							
68	Wind Other Production						
69	340.4	4,194			1.33		
70	341.1	6,009	75.00	(59.00)	2.11		
71	344.1	220,302	27.00	(3.00)	3.86		
72	345.1	9,494	75.00	(1.00)	1.34		
73	346.1	1,755	75.00	(1.00)	1.34		
74							
75	Total	241,754					
76							
77	Distribution Prod						
78	361.2	2,083	60.00	(10.00)	1.94	R4	
79	362.2	31,836	45.00	(25.00)	2.90	R1.5	
80							
81	Total	33,919					
82							
83	Distribution - HV						
84	360.4	58,113	75.00	0.00	1.38	R3	
85	361.1	17,376	60.00	(10.00)	1.94	R4	
86	362.1	307,232	45.00	(25.00)	2.90	R1.5	
87	364.1	3,270	75.00	(90.00)	2.85	R4	
88	364.2	174	75.00	0.00	1.47	R4	
89	364.3	213,238	65.00	(65.00)	2.60	R2	
90	364.4	15,798	65.00	0.00	1.58	R2	
91	365.2	142,750	65.00	(40.00)	2.22	R3	
92	366.1	942	55.00	(10.00)	2.09	S3	
93	367.1	9,123	41.00	(25.00)	3.62	R2.5	
94	367.2	5	55.00	0.00	2.02	S3	
95							
96	Total	768,021					
97							
98							
99							
100							
101							
102							
103							
104							
105							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/2/2015	December 31, 2014

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	21,951	60.00	0.00	1.57	R2	
108	361.0	45,579	58.00	(30.00)	2.20	S0.5	
109	362.0	663,286	43.00	(15.00)	2.63	L0	
110	364.0	1,099,544	52.00	(132.00)	4.50	R2	
111	365.0	1,114,950	55.00	(30.00)	2.35	R1.5	
112	366.0	101,647	55.00	(40.00)	2.48	L2	
113	367.0	495,922	55.00	(38.00)	2.44	L2	
114	368.0	798,999	44.00	(25.00)	2.73	R2.5	
115	369.1	182,680	50.00	(50.00)	2.90	R1	
116	369.2	457,826	45.00	(60.00)	3.44	R3	
117	370.0	259,130	29.00	(15.00)	3.86	R0.5	
118	370.1	64,629	29.00	(15.00)	3.86	R0.5	
119	371.0	7,862	23.00	0.00	4.16	R0.5	
120	373.0	106,241	30.00	(30.00)	4.42	R0.5	
121							
122	Total	5,420,246					
123							
124	General						
125	389.2	282	50.00	0.00	1.02	S4	
126	390.0	86,949	50.00	(25.00)	1.35	R1.5	
127	391.0 & 391.1	4,407	17.00	0.00	5.88	SQ	
128	391.2 & 391.3	29,603	5.00	5.00	19.00	SQ	
129	393.0 & 393.1	150	22.00	1.00	4.50	SQ	
130	394.0 & 394.1	6,138	15.00	0.00	6.67	SQ	
131	395.0 & 395.1	1,912	17.00	0.00	5.88	SQ	
132	396.0	3,410	16.00	15.00	2.11	L2	
133	397.0 & 397.1	16,908	20.00	0.00	5.00	SQ	
134	398.0 & 398.1	786	14.00	0.00	7.14	SQ	
135							
136	Total	150,545					
137							
138	Grand Total	10,552,767					
139							
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141							
142							
143							
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150							
151							
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. 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 December 12, 2014 for CrossWinds Energy Park.

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

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

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	159,475
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4		
5	426.1 - Donations	
6		
7	CE Foundation	10,000,000
8	Social Welfare	4,284,519
9	PeopleCare	1,500,000
10	Community, Civic & Cultural Development	449,288
11	Education	121,300
12	Environmental	27,000
13	Health Care	25,100
14	Other Donations	90,448
15	Total - 426.1	16,497,655
16		
17	426.3 - Penalties and Other Deductions	
18		
19	MPSC Penalty	90,000
20	CIP Audit Settlement	75,000
21	Environmental Penalty	69,000
22	Utility Outage Credits	(228,250)
23	Total - 426.3	5,750
24		
25	426.4 - Expenditures of Civic & Political Activities	
26		
27	Governmental Affairs Activity	5,863,657
28	Citizens to Energize Michigan's Economy Contributions	7,000,000
29	Total 426.4	12,863,657
30		
31	426.5 - Other Deductions	
32		
33	Compensation Expense-Restricted Stock	13,086,488
34	Compensation Expense-Bonus	12,485,482
35	Compensation Expense-SERP	7,746,231
36	Customer Value Initiative	1,922,266
37	Compensation Expense-DSSP	717,829
38	Corporate Giving	548,871
39	Compensation & Benefit Billing Credits	(367,653)
40	Other Deductions (minor items under 5% of account balance)	675,998
41	Total 426.5	36,815,512

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

(a) *Miscellaneous Amortization* (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

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

Line No.	Item (a)	Amount (b)
42	430 - Interest on Debt to Associated Companies	
43		
44	Consumers funding LLC - Securitization Bonds-various rates	8,231,577
45	Other Related Party Interest Expense-various rates	11,822
46	430 Total	8,243,399
47		
48		
49		
50		
51	431- Other Interest Expense	
52		
53	Security Deposit Interest	1,214,122
54	Letter of Credit Fee	916,461
55	Special Retirement Supplement Interest	504,384
56	Advanced Renewable Interest-various rates	414,386
57	Energy Optimization Interest-various rates	134,714
58	Short-Term Debt Interest	52,620
59	Green Generation	57,952
60	GCR Over/Under Recovery Interest	25,055
61	GCC Supplier Deposit Interest	10,309
62	Various Escrows	10,982
63	PSCR Over/Under Recovery Interest	(128,265)
64	Miscellaneous Interest Charges	320,068
65	431 Total	3,532,788
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

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

NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Governmental Affairs Activity	5,863,657
2	Citizens to Energize Michigan's Economy Contributions	7,000,000
3		
4	Total Account 426.4	12,863,657
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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EXTRAORDINARY ITEMS (Accounts 434 and 435)

1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.
2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5% on income. (See General Instruction 7 of the Uniform System of Accounts).
3. Income tax effects relating to each extraordinary item should be listed in Column (c).
4. For additional space use an additional page.

Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2			
3			
4			
5			
6			
7			
8			
9			
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11			
12			
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18			
19	Total Extraordinary Income	0	0
20	Extraordinary Income (Account 435):		
21			
22			
23			
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31			
32			
33			
34			
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37			
38			
39	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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		232,271	232,271	
3					
4	Minor Items		7,473	7,473	
5					
6	Professional Services		3,277	3,277	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF				
12	COMMERCE				
13	Payment Intervenor Funding	493,507		493,507	
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Professional Services		36,580	36,580	
17					
18	Minor Items		5,090	5,090	
19					
20					
21					
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25					
26					
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42					
43					
44	TOTAL	493,507	284,691	778,198	0

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REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	Line No.
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
							1
Electric	928	162,934					2
Gas	928	69,337					3
Electric	928	5,187					4
Gas	928	2,286					5
Electric	928	2,894					6
Gas	928	383					7
							8
							9
							10
							11
							12
Electric	928	251,689					13
Gas	928	241,818					14
							15
Electric	928	33,151					16
Gas	928	3,429					17
Electric	928	5,090					18
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		778,198	0		0	0	44

Name of Respondent	This Report Is:	Date of Report	Year of Report
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored 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.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric R, D & D Performed Internally
- (1) Generation
  - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other *(Classify and include items in excess of $5,000.)*
- (7) Total Cost Incurred

B. Electric R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Other (Classify)
(5) Total Cost Incurred

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.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures,* Outstanding at the end of the year.
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."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
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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	69,790,392		
4	Transmission			
5	Distribution	84,250,365		
6	Customer Accounts	31,637,819		
7	Customer Service and Informational	3,723,696		
8	Sales	329		
9	Administrative and General	41,282,388		
10	TOTAL Operation *(Enter Total of lines 3 thru 9)*	230,684,989		
11	Maintenance			
12	Production	32,475,198		
13	Transmission			
14	Distribution	23,581,364		
15	Administrative and General	2,475,467		
16	TOTAL Maint. *(Total of lines 12 thru 15)*	58,532,029		
17	Total Operation and Maintenance			
18	Production *(Enter Total of lines 3 and 12)*	102,265,590		
19	Transmission *(Enter Total of lines 4 and 13)*	0		
20	Distribution *(Enter Total of lines 5 and 14)*	107,831,729		
21	Customer Accounts *(Transcribe from line 6)*	31,637,819		
22	Customer Svc. And Informational *(Transcribe from line 7)*	3,723,696		
23	Sales *(Transcribe from line 8)*	329		
24	Administrative and General *(Enter Total of lines 9 & 15)*	43,757,855		
25	TOTAL Oper. And Maint. *(Total of lines 18 thru 24)*	289,217,018	(45,511,212)	243,705,806
26	**GAS**			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. And Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing	3,657,493		
32	Transmission	10,256,793		
33	Distribution	81,678,124		
34	Customer Accounts	28,600,932		
35	Customer Service and Informational	1,655,974		
36	Sales	316		
37	Administrative and General	20,366,291		
38	TOTAL Operation *(Enter Total of lines 28 thru 37)*	146,215,923		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	GAS (Continued)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	3,781,159		
44	Transmission	3,205,801		
45	Distribution	12,735,292		
46	Administrative and General	1,440,313		
47	TOTAL Maint. *(Enter Total of lines 40 thru 46)*	21,162,565		
48	Total Operation and Maintenance			
49	Production-Manufactured Gas *(Total of lines 28 and 40)*	0		
50	Production-Nat. Gas (Including Expl. & Dev.) *(Total of lines 29 and 41)*	0		
51	Other Gas Supply *(Enter Total of lines 30 and 42)*	0		
52	Storage, LNG Terminaling and Processing *(Total of lines 31 and 43)*	7,438,652		
53	Transmission *(Lines 32 and 44)*	13,462,594		
54	Distribution *(Lines 33 and 45)*	94,413,416		
55	Customer Accounts *(Line 34)*	28,600,932		
56	Customer Service and Informational *(Line 35)*	1,655,974		
57	Sales *(Line 36)*	316		
58	Administrative and General *(Lines 37 and 46)*	21,806,604		
59	TOTAL Operation & Maint. *(total of lines 49 thru 58)*	167,378,488	(18,577,387)	148,801,101
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. *(Total of lines 25, 59 & 61)*	456,595,506	(64,088,599)	392,506,907
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	117,599,697	52,966,189	170,565,886
66	Gas Plant	75,757,249	28,380,895	104,138,144
67	Other	12,054,884	3,934,148	15,989,032
68	TOTAL Construction *(Total of lines 65 thru 67)*	205,411,830	85,281,232	290,693,062
69	Plant Removal (By Utility Departments)			
70	Electric Plant	7,288,342	2,378,572	9,666,914
71	Gas Plant	5,010,599	1,635,224	6,645,823
72	Other	51,776	16,897	68,673
73	TOTAL Plant Removal *(Total of lines 70 thru 72)*	12,350,717	4,030,693	16,381,410
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	186,884	6,973,644	7,160,528
76	Labor Billed to Assoc Companies (146)	2,640,058	550,776	3,190,834
77	Stores expense (163)	12,388,445	(12,388,445)	0
78	Clearing Accounts (184)	18,239,673	(18,235,594)	4,079
79	Injuries & Damages (228)	2,344,617	0	2,344,617
80	Job Work (416)	2,011,215	244,230	2,255,445
81	Other Income Deductions/ Civic & Political (426)	28,059,090	150,469	28,209,559
82	Regulatory Assets (182)	3,132,295	(2,952,002)	180,293
83	Other Miscellaneous	191,525	433,596	625,121
84	TOTAL Other Accounts	69,193,802	(25,223,326)	43,970,476
85	TOTAL SALARIES AND WAGES	743,551,855	0	743,551,855

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) 04/02/15	December 31, 2014

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	380,025,035	158,025,418	538,050,453
389.1	Land	3,593,753	2,035,559	5,629,312
389.2	Right of Way	37,719	24,054	61,773
390.0	Structures & Improvements	112,795,683	93,638,584	206,434,267
390.1	Structures & Improvements - Leased	1,002,791	968,104	1,970,895
391.0	Office Furniture & Equipment	10,547,932	8,756,483	19,304,415
391.1	Office Furniture & Equipment - Mass	537,016	445,809	982,825
391.2	Computer Equipment	61,281,776	25,482,737	86,764,513
391.3	Computer Equipment - Mass	-	-	-
392.0	Transportation Equipment	35,395,955	34,226,302	69,622,257
392.3	Equipment Installed on Lease Vehicles	-	-	-
393.0	Stores Equipment	56,778	54,901	111,679
393.1	Stores Equipment - Mass	41,686	40,308	81,994
394.0	Tools, Shop & Garage Equipment	9,141,785	8,839,697	17,981,482
394.1	Tools, Shop & Garage Equipment - Mass	1,397,315	1,351,141	2,748,456
395.0	Laboratory Equipment	3,904,512	3,775,488	7,680,000
395.1	Laboratory Equipment - Mass	2,468,948	2,387,362	4,856,310
396.0	Power Operated Equipment	6,761,173	6,537,751	13,298,924
397.0	Communication Equipment	25,189,788	18,496,975	43,686,763
397.1	Communication Equipment - Mass	9,427,951	7,051,600	16,479,551
398.0	Miscellaneous Equipment	1,635,026	1,580,996	3,216,022
398.1	Miscellaneous Equipment - Mass	525,551	508,184	1,033,735
399.1	ARO	660,971	379,601	1,040,572
	Total	666,429,144	374,607,054	1,041,036,198

NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2014 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.

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COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2014:

Balance at Beginning of Year	425,904,833
Depreciation Accrual for 2014	
Account 403 Electric (A)	19,572,844
Account 404 Electric	206,252
Account 405 Electric	30,601,699
Account 403 Gas (A)	12,124,038
Account 404 Gas	232,712
Account 405 Gas	13,907,806
Total Depreciation Accrual	76,645,351
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(22,366,288)
Cost of Removal	(2,256,651)
Salvage	2,148,017
Total Net Charges	(22,474,922)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	573,129
Balance at End of the Year	480,648,391

Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2014: (B)

Electric	301,595,654
Gas	179,052,737
Total	480,648,391

3. Expenses applicable to common utility property are not maintained as such. These expenses are allocated, generally through the meduim 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, 2013 common utility allocation of original costs by department

(B) Based on December 31, 2014 common utility allocation of original costs by department.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than $50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain civic, Political and Related Activities.)
(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
(d) total charges for the year, detailing utility department and account charged.
2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.
3. Designate with an asterisk associated companies.

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	A&K RESEARCH INC				
2	302 W MAIN ST	Professional	Fee &		
3	NORTHVILLE, MI 48167-1525	Services	Expenses	107, 108, 182, 580, 870, 909	245,550
4	ACCENTURE LLP			107, 108, 184, 500, 506, 535,	
5	161 N CLARK AVENUE	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
6	CHICAGO, IL 60601	Services	Expenses	920, 921, 923	15,425,699
7	ACCESS DATA GROUP LLC			107, 108, 228, 500, 506, 535,	
8	588 WEST 400 SOUTH #350	Technical	Fee &	556, 580, 851, 880, 903, 920,	
9	LINDON, UT 84042	Services	Expenses	921, 923	119,434
10	ACLARA SOFTWARE INC				
11	11311 BUSINESS CENTER DRIVE	Professional	Fee &		
12	RICHMOND, VA 23236	Services	Expenses	182	81,450
13	ACRO SERVICES CORPORATION			107, 108, 182, 184, 416, 500,	
14	39209 W SIX MILE RD, SUITE 250	Staffing	Fee &	506, 510, 535, 556, 580, 588,	
15	LIVONIA, MI 48152	Services	Expenses	851, 880, 903, 920, 921, 923	16,463,132
16	ACRT INC				
17	1333 HOME AVE	Consulting	Fee &	107, 108, 184, 580, 583, 590,	
18	AKRON, OH 44310-2512	Services	Expenses	593	164,931
19	ACXIOM CORP				
20	301 E DAVE WARD DR	Consulting	Fee &		
21	CONWAY, AR 72032-7114	Services	Expenses	182, 912	247,800
22	ADMIN CONTROLS MGMT INC				
23	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
24	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 580, 850, 870	1,923,488
25	ADVANCED CUSTOMER SERVICE				
26	32500 CONCORD, SUITE 333	Professional	Fee &		
27	MADISON HTS, MI 48071	Services	Expenses	879	485,023
28	ADVIZEX TECHNOLOGIES LLC			107, 108, 165, 500, 506, 535,	
29	6480 ROCKSIDE WOOD BLVD S #190	Technical	Fee &	556, 580, 851, 880, 903, 920,	
30	INDEPENDENCE, OH 44131	Services	Expenses	921, 923	1,620,292
31	AECOM OF MICHIGAN PC				
32	401 S WASHINGTON SQ, STE 103	Technical	Fee &		
33	LANSING, MI 48933	Services	Expenses	182	90,845
34	AECOM TECHNICAL SERVICES INC				
35	1050 WILSON ST	Technical	Fee &		
36	MARQUETTE, MI 49855	Services	Expenses	182	199,285
37	AETNA BEHAVIORAL HEALTH				
38	BOX 3791, PO BOX 8500	Professional	Fee &		
39	PHILADELPHIA, PA 19178	Services	Expenses	146, 580, 921	108,168
40	AG&E INC.	Consulting/			
41	11A OAK BRANCH DR	Engineering	Fee &		
42	GREENSBORO, NC 27407	Services	Expenses	107, 108, 543	121,597
43	AGT SERVICES INC				
44	7 SAM STRATTON RD	Engineering	Fee &		
45	AMSTERDAM, NY 12010	Services	Expenses	513	77,110
46	AIRFLOW SCIENCES CORP				
47	12190 HUBBARD ST	Testing	Fee &		
48	LIVONIA, MI 48150-1737	Services	Expenses	107, 108	84,700
49	ALLCONNECT INC				
50	4 CONCOURSE PKWY, SUITE 410	Professional	Fee &		
51	ATLANTA, GA 30328	Services	Expenses	879	60,570
52	ALLIANCE CONSULTING GROUP				
53	1410 AVE K, STE 1105B	Consulting	Fee &		
54	PLANO, TX 75074-1102	Services	Expenses	921	60,110
55	ALLIED PRINTING CO INC			107, 108, 146, 165, 182, 426.5	
56	22438 WOODWARD AVE	Printing	Fee &	506, 535, 556, 580, 588, 851,	
57	FERNDALE, MI 48220	Services	Expenses	879, 880, 909, 921, 923, 930	470,118
58					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	ALPINE ENGINEERING INC				
60	46892 WEST RD, SUITE 109	Engineering	Fee &		
61	NOVI, MI 48377	Services	Expenses	107, 108, 184	68,737
62	AMEC E & I INC				
63	46850 MAGELLAN DR, STE 190	Consulting	Fee &		
64	NOVI, MI 48377	Services	Expenses	107, 108, 182	503,703
65	AMERICAN ELECTRICAL TESTING COMPANY INC				
66	480 NEPONSET ST, PO BOX 267	Technical	Fee &		
67	CANTON, MA 02021	Services	Expenses	107, 108, 512, 513, 544, 553	2,993,831
68	AMERICAN ENERGY SERVICES INC				
69	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
70	RICHMOND, MI 48062	Services	Expenses	107, 108, 583, 584	1,147,593
71	AMERINET INC				
72	1241 S MAPLE ROAD	Technical	Fee &		
73	ANN ARBOR, MI 48103	Services	Expenses	165	476,713
74	ANALYSTS INTERNATIONAL CORPORATION			107, 108, 500, 506, 535, 556,	
75	7700 FRANCE AVE S, SUITE 200	Staffing	Fee &	580, 851, 880, 903, 920, 921,	
76	MINNEAPOLIS, MN 55435	Services	Expenses	923	564,075
77	ANAND PAG INC	Consulting/		107, 108, 165, 500, 506, 535,	
78	324 E FOOTHILL BLVD #204	Technical	Fee &	556, 580, 851, 880, 903, 920,	
79	ARCADIA, CA 91006-2591	Services	Expenses	921, 923	1,039,508
80	ANDY J EGAN INC				
81	2001 WALDORF NW	Construction	Fee &		
82	GRAND RAPIDS, MI 49544	Services	Expenses	107, 108, 146, 511, 834, 836	633,724
83	APAC CUSTOMER SERVICES				
84	507 PRUDENTIAL RD	Consulting	Fee &		
85	HORSHAM, PA 19044	Services	Expenses	879	861,334
86	APCOMPOWER INC	Construction/			
87	PO BOX 392	Engineering	Fee &		
88	BATH, MI 48808-0392	Services	Expenses	107, 108, 512, 513	20,563,084
89	ARCADIS US INC				
90	28550 CABOT DR, SUITE 500	Consulting	Fee &		
91	NOVI, MI 48377	Services	Expenses	107, 108, 182	2,469,240
92	ARCOS INC			107, 108, 232, 556, 580, 582,	
93	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	588, 590, 592, 870, 880, 887,	
94	COLUMBUS, OH 43235	Services	Expenses	892	258,309
95	ARROW UNIFORM RENTAL INC			107, 108, 163, 184, 416, 501,	
96	6400 MONROE BLVD	Professional	Fee &	502, 505, 506, 511, 512, 513,	
97	TAYLOR, MI 48180	Services	Expenses	514, 818, 824, 853, 874, 902	233,362
98	ATI WORKSITE SOLUTIONS	Consulting/		107, 108, 146, 184, 500, 506,	
99	790 REMINGTON BLVD	Technical	Fee &	510, 535, 539, 580, 588, 851,	
100	BOLINGBROOK, IL 60440	Services	Expenses	875, 880, 903, 920, 921, 923	1,505,045
101	AUDU ENGINEERING CONSULTANTS	Consulting/			
102	3659 ALPINE NW, SUITE 102	Engineering	Fee &		
103	GRAND RAPIDS, MI 49321	Services	Expenses	107, 108, 184, 818, 834, 935	603,491
104	AVAYA INC			107, 108, 500, 506, 535, 556,	
105	211 MT AIRY RD	Professional	Fee &	580, 851, 880, 903, 920, 921,	
106	BASKING RIDGE, NJ 07920	Services	Expenses	923	62,785
107	BABCOCK & WILCOX (SERVICES)	Construction/			
108	20 S VANBUREN AVE	Engineering	Fee &		
109	BARBERTON, OH 44203	Services	Expenses	107, 108, 512	117,883
110	BARR ENGINEERING COMPANY	Consulting/			
111	3005 BOARDWALK ST, STE 100	Technical	Fee &	107, 108, 182, 536, 539, 542,	
112	ANN ARBOR, MI 48108	Services	Expenses	543, 583, 584, 593, 930	2,275,724
113	BARRIS SOTT DENN & DRIKER				
114	211 W FORT ST 15TH FLOOR	Legal	Fee &		
115	DETROIT, MI 48226	Services	Expenses	228	83,693
116	BARTON MALOW COMPANY				
117	26500 AMERICAN DR	Construction	Fee &		
118	SOUTHFIELD, MI 48034-2252	Services	Expenses	107, 108, 511, 512	70,335,968
119	BASIC SYSTEMS INC				
120	9255 CADIZ RD	Engineering	Fee &		
121	CAMBRIDGE, OH 43725	Services	Expenses	107, 108	325,608
122	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/		107, 108, 184, 500, 506, 535,	
123	5100 W KENNEDY BLVD, SUITE 425	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
124	TAMPA, FL 33609	Services	Expenses	921, 923	1,524,157
125	BEACON ENGINEERING LLC				
126	5674 E DE BLAAY CT SE	Consulting	Fee &	107. 108. 184. 512. 542. 543.	
127	KENTWOOD, MI 49512	Services	Expenses	553	147,938
128					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
129	BELL & HOWELL				
130	3791 S ALSTON AVE	Technical	Fee &		
131	DURHAM, NC 27713	Services	Expenses	107, 108, 903	276,055
132	BENTLEY SYSTEMS INC				
133	685 STOCKTON DR	Professional	Fee &		
134	EXTON, PA 19341-1136	Services	Expenses	165	300,217
135	BERGERAC GROUP				
136	833 E ARAPAHO, SUITE 109	Consulting	Fee &	184, 506, 539, 588, 830, 879,	
137	RICHARDSON, TX 75081	Services	Expenses	880, 901. 920, 921	172,630
138	BGL ASSET SERVICES LLC				
139	1611 S ISABELLA RD	Professional	Fee &		
140	MT PLEASANT, MI 48858	Services	Expenses	874. 878, 887	295,371
141	BILLTRUST				
142	1095 CRANBURY S RIVER RD, SUITE 3	Professional	Fee &		
143	JAMESBURG, NJ 08831	Services	Expenses	903, 905, 908	62,550
144	BLACK & VEATCH LTD OF MICHIGAN				
145	3550 GREEN COURT	Engineering	Fee &	107, 108, 416, 512, 514, 556,	
146	ANN ARBOR, MI 48105	Services	Expenses	582, 583, 588, 921	24,677,363
147	BLUEWATER TECHNOLOGIES GRP INC			107, 108, 146, 165, 500, 506,	
148	24050 NORTHWESTERN HWY	Professional	Fee &	535, 556. 580, 582, 588, 590,	
149	SOUTHFIELD, MI 48075	Services	Expenses	592, 851, 880, 903, 921, 923,	479,667
150	BMGI NORTH AMERICA CORP				
151	1921 CORPORATE CIRCLE 3-F	Consulting	Fee &		
152	LONGMONT, CO 80501-6773	Services	Expenses	184, 920, 921, 923	250,089
153	BOLDT COMPANY				
154	2525 N ROEMER RD	Construction	Fee &		
155	APPLETON, WI 54911	Services	Expenses	107, 108	66,444,238
156	BOTTOM LINE IMPACT LLC				
157	1040 N MICHIGAN AVE	Consulting	Fee &		
158	PASADENA, CA 91104	Services	Expenses	903	64,000
159	BP&R CONSTRUCTION/ENGINEERING INC			107, 108, 184, 511, 512, 513,	
160	456 CENTURY LANE	Consulting	Fees &	514, 539, 542, 543, 544, 553,	
161	HOLLAND, MI 49423	Services	Expenses	834, 856, 864, 870, 879, 880	7,495,170
162	BRAND ENERGY SERVICES				
163	12701 BEECH DALY ROAD	Professional	Fee &	107, 108, 501, 511, 512, 513,	
164	TAYLOR, MI 48180	Services	Expenses	514	479,987
165	BRIGHTON ANALYTICAL INC				
166	2105 PLESS DRIVE	Consulting	Fee &		
167	BRIGHTON, MI 48114-9463	Services	Expenses	184, 416, 539, 548	122,047
168	BUCK DAVIS & COMPANY			107, 108, 146, 184, 501, 505,	
169	1630 TALLULAH ST	Training	Fee &	506, 539, 580, 588, 590, 830,	
170	ATLANTA, GA 31318	Services	Expenses	879, 880, 901, 907, 920, 921	63,922
171	BUREAU VERITAS NORTH AMERICA				
172	22345 ROETHEL DR	Inspection	Fee &		
173	NOVI, MI 48375	Services	Expenses	107, 108, 184	68,122
174	C R MEYER & SONS COMPANY				
175	2516 GLADE STREET	Construction	Fee &	107, 108, 163, 184, 542, 543,	
176	MUSKEGON, MI 49444	Services	Expenses	544, 583, 584, 587, 930, 935	666,851
177	C&C TECHNOLOGIES, INC.				
178	730 E KALISTE SALOOM RD	Surveying	Fee &		
179	LAFAYETTE, LA 70508	Services	Expenses	543	74,200
180	CA INC				
181	ONE COMPUTER ASSOCIATES PLAZA	Technical	Fee &		
182	ISLANDIA, NY 11749	Services	Expenses	165	88,710
183	CADMUS GROUP				
184	57 WATER STREET	Consulting	Fee &		
185	WATERTON, MA 02472	Services	Expenses	182	2,004,677
186	CAMPBELL EWALD COMPANY	Consulting/			
187	30400 VANDYKE AVE	Technical	Fee &	107, 108, 182, 184, 426.5, 583,	
188	WARREN, MI 48093	Services	Expenses	588, 870, 879, 920, 923, 930	7,843,977
189	CAPGEMINI US LLC				
190	400 BROADACRES DR, 4TH FLR	Consulting	Fee &		
191	BLOOMFIELD, NJ 07003	Services	Expenses	107, 108, 146, 588, 923	15,771,424
192	CARDNO JFNEW	Consulting/			
193	11181 MARWILL AVENUE	Inspection	Fee &		
194	WEST OLIVE, MI 49460	Services	Expenses	107, 108, 502, 506, 512	67,363
195	CARTUS CORPORATION			107, 108, 146, 184, 500, 506,	
196	40 APPLE RIDGE RD	Professional	Fee &	510, 535, 539, 556, 580, 582,	
197	DANBURY, CT 06810	Services	Expenses	588, 851, 880, 921, 923, 930	1,926,830
198	CENTURY A&E CORPORATION				
199	277 CRAHEN AVE NE	Engineering	Fee &	107, 108, 501, 512, 513, 553,	
200	GRAND RAPIDS, MI 49525	Services	Expenses	903, 935	862,483
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	CFM/VR TESCO LLC				
203	1875 FOX LANE	Construction	Fee &		
204	ELGIN, IL 60123	Services	Expenses	512	93,770
205	CGI TECHNOLOGIES & SOLUTIONS INC				
206	12601 FAIR LAKES CIRCLE	Consulting	Fee &	182, 184, 901, 903, 907, 908,	
207	FAIRFAX, VA 22033	Services	Expenses	912	1,572,590
208	CIDEON AMERICA INC				
209	161 WASHINGTON ST, 8 TOWER BRIDGE, STE 420	Consulting	Fee &		
210	CONSHOHOCKEN, PA 19428	Services	Expenses	107, 108	252,131
211	CITRIX SYSTEMS INC				
212	851 WEST CYPRESS CREEK ROAD	Technology	Fee &		
213	FORT LAUDERDALE, FL 33309	Services	Expenses	165	94,013
214	CLEARESULT CONSULTING GREAT LAKES				
215	4301 WESTBANK DR, BLDG A, SUITE 250	Professional	Fee &		
216	AUSTIN, TX 78746	Services	Expenses	182, 184, 242, 901, 903, 907	12,892,985
217	CLEVEST SOLUTIONS INC	Consulting/			
218	#100 - 13911 WIRELESS WAY	Technical	Fee &		
219	RICHMOND, BC V6V 3B9, CANADA	Services	Expenses	416, 902	76,131
220	COAST MANAGEMENT SERVICES INC				
221	13453 SUMAC RD	Project Management	Fee &		
222	SOUTH LYON, MI 48178	Services	Expenses	107, 108	252,208
223	COMM VAULT SYSTEMS INC				
224	1 COMM VAULT WAY	Professional	Fee &	107, 108, 165, 500, 506, 535,	
225	TINTON FALLS, NJ 07724	Services	Expenses	556, 580, 851, 880	187,712
226	COMMERCIAL BLUEPRINT INC			107, 108, 500, 502, 505, 506,	
227	3125 PINE TREE RD, STE B	Technical	Fee &	510, 512, 513, 538, 580, 587,	
228	LANSING, MI 48911	Services	Expenses	588, 590, 870, 880, 920, 921	71,603
229	COMMONWEALTH ASSOCIATES INC				
230	PO BOX 1124	Consulting	Fee &	107, 108, 184, 416, 500, 556,	
231	JACKSON, MI 49204	Services	Expenses	580, 582, 583, 588	878,535
232	COMPETING VALUES LLC				
233	601 E UNIVERSITY	Consulting	Fee &	146, 184, 500, 901, 903, 907,	
234	ANN ARBOR, MI 48104	Services	Expenses	908, 920, 921	199,545
235	CONKLIN BENHAM PC				
236	30700 TELEGRAPH SUITE 2580	Legal	Fee &		
237	BINGHAM FARMS, MI 48025	Services	Expenses	228	113,387
238	CONTI CORPORATION				
239	6417 CENTER DR, SUITE 120	Construction	Fee &		
240	STERLING HEIGHTS, MI 48312	Services	Expenses	107, 108	11,694,712
241	CONTROLLED PROJECT MANAGEMENT INC				
242	5311 HARPER RD	Project Management	Fee &		
243	HOLT, MI 48842	Services	Expenses	107, 108	556,852
244	CORPORATE EXECUTIVE BOARD			146, 184, 500, 506, 539, 588,	
245	1919 N LYNN STREET	Professional	Fee &	830, 880, 901, 903, 907, 920,	
246	ARLINGTON, VA 22209	Services	Expenses	921, 923	419,483
247	CORPORATE RISK SOLUTIONS INC				
248	11900 W 87TH ST PKWY, SUITE 120	Consulting	Fee &		
249	LENEXA, KS 66215	Services	Expenses	107, 108, 500, 502, 512, 588	155,374
250	CORPORATE VISION CONCEPTS				
251	354 PEARL ST	Technical	Fee &		
252	SOUTH HAVEN, MI 49090	Services	Expenses	107, 108	269,877
253	CREDIT BUREAU COLLECTION SVCS INC				
254	250 E TOWN ST	Professional	Fee &		
255	COLUMBUS, OH 43215	Services	Expenses	903	349,468
256	CTI & ASSOCIATES INC				
257	51331 W PONTIAC TRAIL	Engineering	Fee &		
258	WIXOM, MI 48393	Services	Expenses	107, 108	269,215
259	DAP TECHNOLOGIES CORP				
260	780 COMMONWEALTH DR	Technical	Fee &		
261	WARRENDALE, PA 15086	Services	Expenses	416, 902	76,014
262	DAVEY RESOURCE GROUP				
263	PO BOX 5193	Consulting	Fee &	107, 108, 184, 580, 583, 590,	
264	KENT, OH 44240-5193	Services	Expenses	593	610,396
265	DAY CONSTRUCTION COMPANY INC			107, 108, 184, 512, 583, 584,	
266	7760 N SHERIDAN RD, PO BOX 647	Construction	Fee &	586, 587, 593, 594, 818, 856,	
267	EDMORE, MI 48829	Services	Expenses	874, 878, 879, 887, 892, 903	6,928,002
268	DELL SOFTWARE INC			107, 108, 165, 500, 506, 535,	
269	5 POLARIS WAY	Technical	Fee &	556, 580, 851, 880, 903, 920,	
270	ALISO VIEJO, CA 92656	Services	Expenses	921, 923	593,408
271					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
272 273 274	DELOITTE & TOUCHE LLP 200 RENAISSANCE CENTER, SUITE 3900 DETROIT, MI 48243	Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	2,193,189
275 276 277	DELOITTE CONSULTING 600 RENAISSANCE CENTER DETROIT, MI 48243	Consulting Services	Fee & Expenses	107, 108, 146, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	1,405,774
278 279 280	DEMARIA BUILDING COMPANY INC 3031 W GRAND BLVD, SUITE 624 DETROIT, MI 48202-3008	Construction Services	Fee & Expenses	107, 108	1,844,364
281 282 283	DESAI/NASR CONSULTING ENGINEERS 6765 DALY RD WEST BLOOMFIELD, MI 48322	Engineering Services	Fee & Expenses	228	70,887
284 285 286	DEWITT COMMUNICATIONS PO BOX 4952 EAST LANSING, MI 48826	Consulting/ Legal Services	Fee & Expenses	920, 921	50,417
287 288 289	DIVERSCO CONSTRUCTION CO INC 570 MARKET AVE SW GRAND RAPIDS, MI 49503	Construction Services	Fee & Expenses	107, 108	286,374
290 291 292	DIVERSIFIED UG UTILITIES INC 2329 EAST RIVERWOOD DR TWIN LAKE, MI 49457	Construction/ Engineering Services	Fee & Expenses	107, 108, 583, 584, 586, 594	611,395
293 294 295	DJI & ASSOCIATES 2324 BROOKLYN ROAD JACKSON, MI 49203	Engineering Services	Fee & Expenses	107, 108, 184, 588, 590, 824, 832, 834, 850, 853, 856, 857, 863, 864, 865, 870, 874, 880	4,807,290
296 297 298	DNV GL 1155 DAIRY ASHFORD, SUITE 315 HOUSTON, TX 77079	Consulting Services	Fee & Expenses	107, 108, 870	109,187
299 300 301	DNV KEMA RENEWABLES INC 1501 4TH AVE, SUITE 900 SEATTLE, WA 98101	Consulting/ Technical Services	Fee & Expenses	107, 108, 549	207,496
302 303 304	DOYLE LAND SERVICES INC 400 LAFAYETTE ST, SUITE 200 NEW ORLEANS, LA 70130	Real Estate Services	Fee & Expenses	184	151,127
305 306 307	DRESSER-RAND SERVICES INC 520 KELLY LN LOUISIANA, MO 63353	Technical Services	Fee & Expenses	107, 108	450,000
308 309 310	DUN & BRADSTREET BUSINESS PO BOX 75434 CHICAGO, IL 60675	Risk Management Services	Fee & Expenses	107, 108, 146, 184, 500, 510, 580, 870, 921	58,990
311 312 313	DYKEMA GOSSETT PLLC 400 RENAISSANCE CENTER DETROIT, MI 48243-1668	Professional Services	Fee & Expenses	182	99,306
314 315 316	DYMAX SERVICE, INC 46918 LIBERTY DR WIXOM, MI 48393	Consulting/ Technical Services	Fee & Expenses	107, 108, 506, 512, 513, 544	118,645
317 318 319	E SOURCE COMPANIES LLC 1745 38TH ST BOULDER, CO 80301	Consulting Services	Fee & Expenses	182	99,800
320 321 322	EASI LLC 7301 PARKWAY DR HANOVER, MD 21076-1108	Drafting Services	Fee & Expenses	107, 108, 146, 416, 583, 588, 592	146,351
323 324 325	EDELSON GROUP INC 5721 LEBLANC ANN ARBOR, MI 48103	Consulting Services	Fee & Expenses	920, 921	93,151
326 327 328	EMERSON PROCESS MANAGEMENT 200 BETA DR PITTSBURGH, PA 15238	Consulting Services	Fee & Expenses	107, 108, 500, 506, 510, 512, 513	7,853,711
329 330 331	EMPLOYMENT GROUP INC 4625 BECKLEY RD, BLDG 200 BATTLE CREEK, MI 49015	Mail Services	Fee & Expenses	107, 108, 146, 184, 537, 580, 588, 590, 870, 885, 901, 909, 920, 921	699,389
332 333 334	EN ENGINEERING 28100 TORCH PKWY, SUITE 400 WARRENVILLE, IL 60555	Engineering Services	Fee & Expenses	107, 108	388,797
335 336 337	ENDURO PIPELINE SERVICES INC 5002 S 45TH WEST AVE, PO BOX 3489 TULSA, OK 74107-7345	Inspection Services	Fee & Expenses	856	220,316
338 339 340	ENERFAB INC 4955 SPRING GROVE AVE CINCINNATI, OH 45232	Construction Services	Fee & Expenses	107, 108	1,666,063
341 342 343	ENERGY MARKET INNOVATIONS 83 COLUMBIA STREET, SUITE 303 SEATTLE, WA 98104	Consulting Services	Fee & Expenses	182	2,106,542
344					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
345	ENGINEERING & ENVIRONMENTAL SOLUTIONS LLC				
346	400 136TH AVE., BLDG. 100, SUITE B	Consulting	Fee &	107, 108, 500, 502, 506, 510,	
347	HOLLAND, MI 49424	Services	Expenses	512	188,387
348	ENSITE USA INC				
349	109 FIELDVIEW DR, PO BOX 1007	Engineering	Fee &		
350	VERSAILLES, KY 40383	Services	Expenses	107, 108, 834	860,042
351	ENVIROLOGIC TECHNOLOGIES INC	Professional/			
352	2960 INTERSTATE PARKWAY	Consulting	Fee &		
353	KALAMAZOO, MI 49048	Services	Expenses	107, 108, 242, 580, 870, 935	105,556
354	ENVIRONMENTAL CONSULTANTS INC				
355	295 BUCK RD, SUITE 203	Consulting	Fee &		
356	SOUTHAMPTON, PA 18966	Services	Expenses	107, 108, 184, 580, 590	58,900
357	ENVIRONMENTAL CONSULTING & TECHNOLOGY INC	Technical/			
358	2200 COMMONWEALTH BLVD	Consulting	Fee &	107, 108, 182, 184, 511, 512,	
359	ANN ARBOR, MI 48105	Services	Expenses	553, 920, 921, 935	464,784
360	ENVIRONMENTAL SOLUTION PROFESSIONALS LLC				
361	2322 MARSHWOOD DR	Inspection	Fee &		
362	JACKSON, MI 49203	Services	Expenses	107, 108, 863	83,708
363	ENVIRONMENTAL SYSTEMS CORP				
364	10801 N MOPAC EXPRESSWAY, BLDG 1 STE 200	Professional	Fee &		
365	AUSTIN, TX 78759	Services	Expenses	107, 108, 553	158,090
366	ENVISION TELEPHONY				
367	901 5TH AVE, STE 3300	Professional	Fee &		
368	SEATTLE, WA 98164	Services	Expenses	165	99,845
369	EPITEC INC			107, 108, 184, 500, 506, 535,	
370	24800 DENSO DR, SUITE 150	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
371	SOUTHFIELD, MI 48033	Services	Expenses	921, 923	1,984,702
372	EQUIFAX INFORMATION SERVICES LLC				
373	1550 PEACHTREE STREET NW	Professional	Fee &		
374	ATLANTA, GA 30309	Services	Expenses	146, 879, 903, 923	154,213
375	ERICSSON INC				
376	6300 LEGACY DR	Technical	Fee &		
377	PLANO, TX 75024	Services	Expenses	165	225,542
378	ESI INTERNATIONAL			107, 108, 165, 184, 500, 506,	
379	901 N GLEBE RD, STE 300	Professional	Fee &	510, 539, 556, 580, 824, 850,	
380	ARLINGTON, VA 22203-1854	Services	Expenses	880, 885, 903, 920, 921, 923	675,050
381	ESRI INC				
382	880 BLUE GENTIAN RD, SUITE 200	Professional	Fee &	107, 108, 165, 500, 506, 535,	
383	ST PAUL, MN 55121	Services	Expenses	556, 580, 851, 880	1,737,894
384	E-VOLVE INC				
385	580 LAWNDALE CT	Engineering	Fee &		
386	HOLLAND, MI 49423	Services	Expenses	107, 108	186,117
387	EXASERV INC			107, 108, 500, 506, 535, 556,	
388	30000 MILL CREEK AVE, SUITE 350	Technical	Fee &	580, 851, 880, 903, 920, 921,	
389	ALPHARETTA, GA 30022	Services	Expenses	923	310,813
390	FAN GROUP INC	Inspection/			
391	1701 TERMINAL RD, SUITE B	Engineering	Fee &		
392	NILES, MI 49120-1245	Services	Expenses	107, 108	7,079,238
393	FAST SWITCH LTD			107, 108, 184, 500, 506, 535,	
394	4900 BLAZER PKWY	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
395	DUBLIN, OH 43017	Services	Expenses	921, 923	1,890,598
396	FGI INC				
397	6350 QUADRANGLE DR, SUITE 310	Market Research	Fee &		
398	CHAPEL HILL, NC 27517	Services	Expenses	182, 921	371,390
399	FIBERTEC ENVIRONMENTAL SVCS				
400	1914 HOLLOWAY DR	Sample Analysis	Fee &		
401	HOLT, MI 48842	Services	Expenses	184, 416, 833, 834, 925, 935	61,612
402	FIDELITY INVESTMENTS				
403	100 CROSBY PKWY	Professional	Fee &	107, 108, 143, 146, 242, 426.5,	
404	COVINGTON, KY 41015	Services	Expenses	926	2,199,854
405	FIERCE INC				
406	101 YESLER WAY, SUITE 200	Training	Fee &		
407	SEATTLE, WA 98104	Services	Expenses	506, 539, 588, 830, 880, 921	322,890
408	FIRSTLAB				
409	100 HIGHPOINT DR, SUITE 102	Drug Testing	Fee &		
410	CHALFONT, PA 18914	Services	Expenses	926	124,137
411	FISHBECK THOMPSON CARR & HUBER INC				
412	1515 ARBORETUM DR SE	Consulting	Fee &		
413	GRAND RAPIDS, MI 49546	Services	Expenses	107, 108, 184, 580	88,954
414	FISHNET SECURITY			107, 108, 163, 165, 184, 417,	
415	200 EAST BIG BEAVER ROAD	Professional	Fee &	500, 506, 535, 556, 580, 851,	
416	TROY, MI 48083	Services	Expenses	880, 903, 920, 921, 923	2,073,586
417					

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418	FK ENGINEERING ASSOCIATES				
419	444 W MAPLE RD, SUITE F	Engineering	Fee &		
420	TROY, MI 48084	Services	Expenses	107, 108	182,434
421	FLUKE	Calibration/		107, 108, 184, 416, 500, 506,	
422	1420 75TH ST SW	Training	Fee &	510, 511, 512, 513, 544, 549,	
423	EVERETT, WA 98203	Services	Expenses	552, 553, 582, 583, 856, 863	50,935
424	FORRESTER RESEARCH INC				
425	400 TECHNOLOGY SQUARE	Technical	Fee &		
426	CAMBRIDGE, MA 02139	Services	Expenses	182, 930	80,508
427	FOSSIL ENERGY RESEARCH CORP				
428	23342 C SOUTH POINTE	Engineering	Fee &		
429	LAGUNA HILLS, CA 92653	Services	Expenses	107, 108, 512	355,285
430	FRANKLIN ENERGY SERVICES LLC				
431	102 N FRANKLIN ST	Marketing	Fee &		
432	PORT WASHINGTON, WI 53074	Services	Expenses	182	7,115,108
433	G2 PARTNERS LLC				
434	10850 RICHMOND AVE, SUITE 200	Consulting	Fee &		
435	HOUSTON, TX 77042	Services	Expenses	880	87,095
436	GAP INTERNATIONAL INC	Consulting/			
437	700 OLD MARPLE RD	Training	Fee &	146, 184, 500, 580, 590, 870,	
438	SPRINGFIELD, PA 19064	Services	Expenses	885, 901, 903, 907, 920, 921	1,615,895
439	GARTNER INC			107, 108, 165, 184, 500, 506,	
440	56 TOP GALLANT RD	Professional	Fee &	535, 556, 580, 851, 880, 903,	
441	STAMFORD, CT 06904	Services	Expenses	920, 921, 923	1,814,418
442	GE INTERNATIONAL INC/GE ENERGY SERVICES	Engineering/			
443	PO BOX 60500	Inspection	Fee &		
444	FORT MYERS, FL 33916	Services	Expenses	107, 108, 553	4,663,443
445	GEMELLARO SYSTEMS INTEGRATION INC			107, 108, 163, 184, 506, 511,	
446	376 ROBBINS DR	Security Installation	Fee &	514, 539, 580, 588, 824, 864,	
447	TROY, MI 48083	Services	Expenses	865, 880, 901, 920, 921, 935	3,172,423
448	GEO GRADEL CO				
449	3135 FRONT ST	Construction	Fee &		
450	TOLEDO, OH 43605	Services	Expenses	107, 108, 501, 511, 512	2,176,651
451	GERACE CONSTRUCTION COMPANY				
452	4055 S SAGINAW	Construction	Fee &	107, 108, 184, 537, 542, 543,	
453	MIDLAND, MI 48640	Services	Expenses	544, 545	3,724,912
454	GHAFARI ASSOCIATES LLC	Consulting/			
455	17101 MICHIGAN AVE	Engineering	Fee &		
456	DEARBORN, MI 48126-2736	Services	Expenses	184, 920, 921, 923	219,033
457	GLOBAL KNOWLEDGE TRAINING LLC				
458	9000 REGENCY PKWY, SUITE 500	Training	Fee &		
459	CARY, NC 27518	Services	Expenses	920, 921, 923	55,095
460	GLOBAL SERVICE SOLUTIONS LLC				
461	609-A PINER RD, SUITE 305	Consulting	Fee &		
462	WILMINGTON, NC 28409	Services	Expenses	511	93,605
463	GOLDER ASSOCIATES INC	Engineering/			
464	51229 CENTURY COURT	Consulting	Fee &		
465	WIXOM, MI 48393	Services	Expenses	107, 108	1,381,118
466	GOLF PROJECT MANAGEMENT INC				
467	240 CARNOUSTIE AVE SE	Professional	Fee &		
468	GRAND RAPIDS, MI 49526	Services	Expenses	107, 108	215,610
469	GOURDIE FRASER INC	Consulting/			
470	123 W FRONT ST	Surverying	Fee &		
471	TRAVERSE CITY, MI 49684	Services	Expenses	107, 108, 184	283,170
472	GRAND RIVER CONSTRUCTION INC	Engineering/			
473	5025 40TH AVE	Construction	Fee &	107, 108, 163, 184, 506, 539,	
474	HUDSONVILLE, MI 49426	Services	Expenses	588, 824, 830, 879, 880, 935	9,015,631
475	GRANGER CONSTRUCTION COMPANY				
476	6267 AURELIUS RD	Construction	Fee &		
477	LANSING, MI 48911	Services	Expenses	107, 108	118,238
478	GRANT MCCARTHEY GROUP LLC				
479	201 MISSION ST, SUITE 1350	Professional	Fee &		
480	SAN FRANCISCO, CA 94105	Services	Expenses	920, 921	54,044
481	GRAYCOR INDUSTRIAL CONSTRUCTORS INC				
482	TWO MID AMERICA PLAZA, SUITE 400	Construction	Fee &		
483	OAKBROOK TERRACE, IL 60181	Services	Expenses	107, 108	6,840,766
484	GREAT LAKES ENGINEERING GROUP LLC				
485	521 SEYMOUR STREET	Consulting	Fee &		
486	LANSING, MI 48933	Services	Expenses	107, 108, 542	77,400
487	GREAT LAKES ENVIRONMENTAL CENTER INC				
488	739 HASTINGS ST	Professional	Fee &		
489	TRAVERSE CITY, MI 49686	Services	Expenses	107, 108, 416, 537	82,775
490					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
491	GSI ELECTRICAL SERVICES INC				
492	6640 COBB DR	Professional	Fee &		
493	STERLING HEIGHTS, MI 48312	Services	Expenses	107, 108, 184, 874, 935	309,956
494	GYANSYS INC			107, 108, 500, 506, 535, 556,	
495	8440 WOODFIELD CROSSING BLVD, SUITE 290	Consulting	Fee &	580, 851, 880, 903, 920, 921,	
496	INDIANAPOLIS, IN 46240	Services	Expenses	923	115,882
497	H ROSEN USA INC				
498	14120 INTERDRIVE E	Inspection	Fee &		
499	HOUSTON, TX 77032	Services	Expenses	107, 108, 146, 856, 863	1,474,697
500	HAMON RESEARCH-COTTRELL INC				
501	58 EAST MAIN STREET, PO BOX 1500	Engineering	Fee &		
502	SOMERVILLE, NJ 08876	Services	Expenses	107, 108, 512	5,216,894
503	HARDMAN CONSTRUCTION INC				
504	242 S BRYE	Construction	Fee &		
505	LUDINGTON, MI 49431	Services	Expenses	107, 108, 542	69,606
506	HCL AMERICA INC			107, 108, 143, 184, 500, 506,	
507	330 POTRERO AVE	Consulting	Fee &	535, 556, 580, 851, 880, 903,	
508	SUNNYVALE, CA 94085	Services	Expenses	920, 921, 923	24,576,553
509	HDR MICHIGAN INC				
510	5405 DATA COURT, SUITE 100	Consulting	Fee &	107, 108, 416, 545, 556, 582,	
511	ANN ARBOR, MI 48108	Services	Expenses	583, 588	1,851,032
512	HEATH CONSULTANTS INC			107, 108, 586, 814, 824, 830,	
513	9030 MONROE RD	Surveying	Fee &	850, 856, 861, 870, 874, 875,	
514	HOUSTON, TX 77061	Services	Expenses	879, 880, 887, 889, 892	1,124,072
515	HELVEY & ASSOCIATES INC				
516	1029 E CENTER ST	Collection	Fee &		
517	WARSAW, IN 46580	Services	Expenses	107, 108, 903	707,885
518	HENKELS & MC COY INC	Engineering/			
519	1106 O'ROURKE BLVD	Construction	Fee &		
520	GAYLORD, MI 49735	Services	Expenses	107, 108, 834, 836, 864	15,224,530
521	HEWITT ASSOCIATES LLC				
522	PO BOX 95135	Actuarial	Fee &		
523	CHICAGO, IL 60694-5135	Services	Expenses	146, 426.5, 920, 921, 923, 926	473,677
524	HEWLETT-PACKARD CO			107, 108, 165, 500, 506, 535,	
525	8000 FOOTHILLS BLVD	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
526	ROSEVILLE, CA 95747-5525	Services	Expenses	921, 923	1,195,361
527	HITACHI DATA SYSTEMS CORP				
528	20750 CIVIC CENTER DR, SUITE 240	Technical	Fee &		
529	SOUTHFIELD, MI 48076	Services	Expenses	107, 108, 165	155,045
530	HOBBS & BLACK ASSOCIATES INC				
531	100 N STATE ST	Construction	Fee &		
532	ANN ARBOR, MI 48104	Services	Expenses	107, 108	190,199
533	HOELTER RESEARCH				
534	26773 GREENVILLE DR	Consulting	Fee &		
535	PERRYSBURG, OH 43551	Services	Expenses	588	54,000
536	HOLLAND COST & SCHEDULING OF NC INC				
537	17923 SNUG HARBOR RD	Consulting	Fee &		
538	CHARLOTTE, NC 28278	Services	Expenses	107, 108	226,317
539	HOLLAND ENGINEERING INC				
540	220 HOOVER BLVD, SUITE 2	Engineering	Fee &		
541	HOLLAND, MI 49423-3766	Services	Expenses	107, 108, 146, 184, 863	607,140
542	HONIGMAN MILLER SCHWARTZ & COHN				
543	2290 FIRST NATIONAL BLDG	Professional	Fee &		
544	DETROIT, MI 48226	Services	Expenses	146, 920, 921, 923	251,288
545	HUNTON & WILLIAMS				
546	951 EAST BYRD STREET	Professional	Fee &		
547	RICHMOND, VA 23219-4074	Services	Expenses	923, 930	196,822
548	HYDAKER WHEATLAKE COMPANY			107, 108, 184, 416, 580, 583,	
549	420 ROTH ST, SUITE B	Electrical	Fee &	584, 585, 586, 587, 592, 593,	
550	REED CITY, MI 49677	Services	Expenses	594, 596, 598, 878, 879, 887	41,355,371
551	HYDRO TECH INC				
552	65 INDUSTRIAL COURT B	Technical	Fee &		
553	SAULT STE MARIE, ON P6B 5Z9	Services	Expenses	539, 544	124,917
554	ICF RESOURCES LLC				
555	9300 LEE HWY	Professional	Fee &		
556	FAIRFAX, VA 22031	Services	Expenses	182	27,765,967
557	IEA RENEWABLE ENERGY INC				
558	1212 DEMING WAY	Engineering	Fee &		
559	MADISON, WI 53717	Services	Expenses	107, 108	355,540
560	IFACTOR CONSULTING INC				
561	60 E RIO SALADO PKWY, SUITE 715	Technical	Fee &		
562	TEMPE, AZ 85281	Services	Expenses	107, 108	267,500
563					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
564 565 566	IHS GLOBAL INC 15 INVERNESS WAY EAST A111D ENGLEWOOD, CO 80112	Consulting Services	Fee & Expenses	107, 108, 146, 184, 500, 501, 502, 506, 510, 512, 556, 920, 921, 923	99,143
567 568 569	IMPACT BUSINESS GROUP INC 4150 E BELTLINE NE, SUITE 1 GRAND RAPIDS, MI 49525	Consulting Services	Fee & Expenses	107, 108, 146, 184, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	50,385
570 571 572	INFORMATION CONTROL CORP 2500 CORPORATE EXCHANGE DR, SUITE 310 COLUMBUS, OH 43231	Technical Services	Fee & Expenses	107, 108	161,477
573 574 575	INFRASOURCE UNDERGROUND CONST 4033 E MORGAN RD YPSILANTI, MI 48197	Construction Services	Fee & Expenses	107, 108, 184, 416, 512, 583, 584, 850, 861, 870, 874, 875, 878, 880, 887, 889, 892, 935	4,241,323
576 577 578	INFRAVISION LLC 170 WATER ST MILFORD, MI 48381	Inspection Services	Fee & Expenses	107, 108, 935	60,060
579 580 581	INGUARDIANS INC 5505 CONNECTICUT AVE NW #313 WASHINGTON, DC 20015	Consulting Services	Fee & Expenses	107, 108, 146	104,586
582 583 584	INOVO GROUP LLC 213 S ASHLEY, SUITE 300 ANN ARBOR, MI 48104	Consulting Services	Fee & Expenses	920, 921	202,242
585 586 587	INSIGHT 6820 S HARL AVE TEMPE, AZ 85283	Professional Services	Fee & Expenses	107, 108, 165, 500, 510	104,409
588 589 590	INSTEP SOFTWARE LLC 225 W WACKER DR, SUITE 600 CHICAGO, IL 60606	Technical Services	Fee & Expenses	165, 548, 549, 553	96,721
591 592 593	ISIS PAPYRUS AMERICA INC 301 BANK STREET SOUTHLAKE, TX 76092-9123	Consulting Services	Fee & Expenses	107, 108, 165, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	298,186
594 595 596	ITRON CELLULAR SOLUTIONS 4400 OLD CANTON RD, SUITE 300 JACKSON, MS 39211	Technical Services	Fee & Expenses	107, 108, 165, 902	380,857
597 598 599	ITRON INC 2111 N MOLTER RD LIBERTY LAKE, WA 99019	Professional Services	Fee & Expenses	107, 108, 163, 165, 586, 597, 903, 920, 921, 923	798,801
600 601 602	J D POWER & ASSOCIATES 2625 TOWNSGATE RD WESTLAKE VILLAGE, CA 91361	Professional Services	Fee & Expenses	182, 921, 930	149,500
603 604 605	J DAVIS & ASSOCIATES INC 2371 SUNDERLAND AVE, SUITE 4 WELLINGTON, FL 33414	Placement Services	Fee & Expenses	107, 108, 184, 506, 511, 512, 513, 514, 580, 590, 870, 885, 901	51,250
606 607 608	J GIVOO CONSULTANTS INC 410 HOLLY GLEN DR CHERRY HILL, NJ 08034	Technical Services	Fee & Expenses	107, 108, 553	183,716
609 610 611	J R HEINEMAN & SONS INC 1224 N NIAGARA ST SAGINAW, MI 48602	Construction Services	Fee & Expenses	107, 108, 506, 511, 512, 513, 514	233,402
612 613 614	J R THOMPSON COMPANY 26970 HAGGERTY RD FARMINGTON HILLS, MI 48331	Consulting Services	Fee & Expenses	107, 108, 182, 588, 908, 920, 921, 923, 930	972,352
615 616 617	J&B SOFTWARE INC 510 TOWNSHIP LINE RD, SUITE 100 BLUE BELL, PA 19422	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	271,416
618 619 620	JACKSON LEWIS LLP ONE NORTH BROADWAY WHITE PLAINS, NY 10601	Legal Services	Fee & Expenses	228, 923	143,079
621 622 623	JACOBS & CLEVENGER INC 515 N STATE ST, SUITE 1700 CHICAGO, IL 60654-4776	Consulting Services	Fee & Expenses	879	1,458,400
624 625 626	JAN X-RAY SERVICES INC 8500 E. MICHIGAN AVE. PARMA, MI 49269	Technical/ Consulting Services	Fee & Expenses	107, 108, 184, 512, 542, 832, 833, 863, 887	949,369
627 628 629	JRJ ENERGY SERVICES LLC 7302 NORTHLAND DR, PO BOX 338 STANWOOD, MI 49346	Inspection Services	Fee & Expenses	107, 108, 146, 184, 582, 586, 588, 592, 824, 834, 856, 859, 863, 864, 874, 878, 880, 887	11,401,006
630 631 632	K&L GATES LLP K&L GATES CENTER, 210 SIXTH AVE PITTSBURGH, PA 15222-2613	Legal Services	Fee & Expenses	146	60,136
633 634 635	KEMA CONSULTING INC 67 S BEDFORD ST, SUITE 201E BURLINGTON, MA 01803-5177	Consulting Services	Fee & Expenses	182, 921	41,193,064
636					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
637	KOLT COMMUNICATIONS INC				
638	2104 JOLLY RD, SUITE 200	Consulting	Fee &	107, 108, 184, 580, 583, 590,	
639	OKEMOS, MI 48864	Services	Expenses	870, 885, 901, 930	247,677
640	KPMG LLP			107, 108, 146, 184, 500, 506,	
641	DEPT. 0970, PO BOX 120001	Professional	Fee &	535, 546, 556, 580, 851, 879,	
642	DALLAS, TX 75312	Services	Expenses	880, 892, 903, 920, 921, 923	3,056,149
643	L J ROSS ASSOCIATES INC				
644	4 UNIVERSAL WAY	Collection	Fee &		
645	JACKSON, MI 49202	Services	Expenses	903	610,147
646	L R KIMBALL				
647	615 W HIGHLAND AVE	Coal Pile Surveying	Fee &		
648	EBENSBURG, PA 15931	Services	Expenses	501, 511, 512	58,015
649	LAKE SUPERIOR CONSULTING LLC				
650	130 W SUPERIOR ST, SUITE 614	Engineering	Fee &		
651	DULUTH, MN 55802	Services	Expenses	107, 108, 863	1,137,735
652	LANDWORKS INC				
653	2600 S GESSNER, SUITE 420	Consulting	Fee &		
654	HOUSTON, TX 77063	Services	Expenses	920, 921	206,707
655	LANGUAGE LINE SERVICES	Interpreter/			
656	1 LOWER RAGSDALE DR	Training	Fee &		
657	MONTEREY, CA 93940	Services	Expenses	879, 903	54,540
658	LARKIN ENTERPRISES INC			107, 108, 184, 500, 506, 510,	
659	317 W BROADWAY, PO BOX 405	Professional	Fee &	511, 512, 513, 514, 539, 542,	
660	LINCOLN, ME 04457	Services	Expenses	544, 545, 553, 583, 584	4,031,829
661	LEAD MARKETING AGENCY INC				
662	2311 E BELTLINE SE	Consulting	Fee &		
663	GRAND RAPIDS, MI 49546	Services	Expenses	107, 108, 583, 588, 593	2,599,823
664	LEIDOS ENGINEERING LLC				
665	9400 BROADWAY EXTENSION, SUITE 300	Engineering	Fee &		
666	OKLAHOMA CITY, OK 73114	Services	Expenses	107, 108	1,900,490
667	LOCKHEED MARTIN CORPORATION				
668	700 N FREDERICK AVE	Consulting	Fee &		
669	GAITHERSBURG, MD 20879-3328	Services	Expenses	107, 108	522,692
670	LODESTAR CONSTRUCTION INC				
671	333 N PARK ST	Construction	Fee &		
672	GRAND RAPIDS, MI 49544	Services	Expenses	107, 108, 592	503,325
673	LUMEN LEGAL				
674	1025 N CAMPBELL ROAD	Legal	Fee &		
675	ROYAL OAK, MI 48067	Services	Expenses	228	250,816
676	LUMMUS CONSULTANTS INTERNATIONAL				
677	4171 ESSEN LN	Appraisal	Fee &		
678	BATON ROUGE, LA 70809	Services	Expenses	920, 921	108,948
679	MACMILLAN ASSOCIATES INC	Consulting/			
680	714 E MIDLAND STREET	Engineering	Fee &		
681	BAY CITY, MI 48706	Services	Expenses	107, 108, 512, 935	574,504
682	MAGNUM SOLVENT INC	Inspection/		107, 108, 548, 549, 818, 821.	
683	470 MAGNUM DR NE, PO BOX 1041	Maintenance	Fee &	832, 833, 834, 836, 857, 865,	
684	KALKASKA, MI 49646	Services	Expenses	874, 875, 889	1,032,778
685	MANNIK & SMITH GROUP INC	Consulting/			
686	2365 HAGGERTY RD SOUTH	Engineering	Fee &		
687	CANTON, MI 48188	Services	Expenses	107, 108	109,503
688	MAR/TEC INCORPORATED			107, 108, 184, 186, 500, 537,	
689	3335 S AIRPORT RD W, SUITE 5A	Consulting	Fee &	539, 543, 549, 580, 583, 584,	
690	TRAVERSE CITY, MI 49684	Services	Expenses	585, 590, 856, 870, 920, 921	1,438,712
691	MARCOUX ALLEN ABBOTT & SCHOMER & BOWER PC				
692	145 S JACKSON ST	Legal	Fee &		
693	JACKSON, MI 49201	Services	Expenses	228	55,570
694	MARTIN ENGINEERING COMPANY				
695	ONE MARTIN PLACE	Construction	Fee &		
696	NEPONSET, IL 61345-9766	Services	Expenses	502, 505, 512	104,837
697	MATERIALS TESTING CONSULTANTS				
698	693 PLYMOUTH NE	Consulting	Fee &		
699	GRAND RAPIDS, MI 49505	Services	Expenses	107, 108, 543, 545	566,612
700	MERJENT INC				
701	800 WASHINGTON AVE N, SUITE 315	Inspection	Fee &		
702	MINNEAPOLIS, MN 55401	Services	Expenses	107, 108	199,843
703	METRO CONSULTING ASSOCIATES PLLC				
704	45345 FIVE MILE RD, PO BOX 1710	Surveying	Fee &		
705	PLYMOUTH, MI 48112-1710	Services	Expenses	184	1,738,251
706	MICROSOFT CORPORATION				
707	1000 TOWN CENTER, SUITE 2000	Technical	Fee &		
708	SOUTHFIELD, MI 48075	Services	Expenses	107, 108, 165, 920, 921, 923	711,363
709					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
710	MID AMERICAN INSPECTION SVCS	Technical/			
711	1206 EFFIE RD, PO BOX 1427	Testing	Fee &		
712	GAYLORD, MI 49734	Services	Expenses	107, 108, 184, 856, 863	1,489,519
713	MID-AMERICA DYNAMICS INC				
714	5403 PATTON DR, UNIT 211	Technical	Fee &		
715	LISLE, IL 60532	Services	Expenses	107, 108, 512, 513	120,533
716	MIDWEST FIBER NETWORKS LLC			107, 108, 165, 500, 506, 535,	
717	6070 N FLINT RD	Professional	Fee &	556, 580, 851, 880, 903, 920,	
718	GLENDALE, WI 53209	Services	Expenses	921, 923	302,951
719	MIKA MEYERS BECKETT & JONES PLC				
720	900 MONROE NW	Legal	Fee &		
721	GRAND RAPIDS, MI 49503	Services	Expenses	228	466,261
722	MILLER CANFIELD PADDOCK & STONE				
723	150 WEST JEFFERSON, SUITE 2500	Legal	Fee &	107, 108, 182, 184, 228, 879,	
724	DETROIT, MI 48226	Services	Expenses	920, 921, 923, 925, 926	1,071,124
725	MINACS GROUP INC (USA) INC				
726	34115 W TWELVE MILE RD	Training	Fee &		
727	FARMINGTON HILLS, MI 48331	Services	Expenses	903	1,455,793
728	MINERAL LABS INCORPORATED				
729	309 PARKWAY DRIVE	Professional	Fee &		
730	SALYERSVILLE, KY 41465	Services	Expenses	501	55,760
731	MISS DIG SYSTEM INC				
732	3285 LAPEER RD WEST	Professional	Fee &		
733	AUBURN HILLS, MI 48326	Services	Expenses	584, 856, 857, 863, 865, 909	430,976
734	MOMAR INC				
735	1830 ELLSWORTH INDUSTRIAL DR	Maintenance	Fee &		
736	ATLANTA, GA 30318	Services	Expenses	501	314,844
737	MONARCH ELECTRIC APPARATUS SVCS	Inspection/			
738	18800 MEGINNITY ST	Maintenance	Fee &		
739	MELVINDALE, MI 48122	Services	Expenses	512, 513, 544	330,510
740	MONARCH WELDING & ENGINEERING				
741	1566 TECH PARK DR	Construction	Fee &	107, 108, 502, 505, 511, 512,	
742	BAY CITY, MI 48706	Services	Expenses	513	3,845,770
743	MOODYS INVESTORS SERVICES				
744	99 CHURCH STREET	Professional	Fee &		
745	NEW YORK, NY 10007	Services	Expenses	146, 923	224,000
746	MOORE TROSPER CONSTRUCTION CO				
747	4224 KELLER RD, PO BOX 217	Construction	Fee &		
748	HOLT, MI 48842	Services	Expenses	107, 108, 935	1,346,103
749	MORGAN MARKETING PARTNERS LLC	Technical/			
750	6205 DAVENPORT DRIVE	Consulting	Fee &		
751	MADISON, WI 53711-2447	Services	Expenses	182	103,887
752	MORROW & COMPANY				
753	470 WEST AVE	Professional	Fee &		
754	STAMFORD, CT 06902	Services	Expenses	146, 923, 930	143,748
755	MOTIVATE DESIGN LLC.				
756	66 WEST BROADWAY, SUITE 600	Consulting	Fee &		
757	NEW YORK, NY 10007	Services	Expenses	107, 108, 930	550,771
758	MPR ASSOCIATES INC	Technical/			
759	320 KING STREET	Consulting	Fee &		
760	ALEXANDRIA, VA 22314-3230	Services	Expenses	512	90,968
761	MTS INTEGRATRAK				
762	65 STATE RT 4E	Technical	Fee &		
763	RIVER EDGE, NJ 07661	Services	Expenses	165	56,638
764	MUE INC			107, 108, 163, 184, 416, 512,	
765	2420 AUBURN RD	Construction	Fee &	583, 584, 586, 587, 593, 594,	
766	AUBURN HILLS, MI 48326	Services	Expenses	856, 874, 878, 879, 887, 892	24,990,016
767	NATIONAL ENERGY FOUNDATION				
768	4516 S 700, SUITE 100	Consulting	Fee &		
769	SALT LAKE CITY, UT 84107	Services	Expenses	182	1,536,421
770	NAVIGANT CONSULTING INC				
771	30 S WACKER DR, SUITE 3550	Consulting	Fee &		
772	CHICAGO, IL 60606	Services	Expenses	182, 500, 908, 930	556,311
773	NEDERVELD ASSOCIATES SURVEYING				
774	217 GRANDVILLE AVE SW, STE 302	Professional	Fee &		
775	GRAND RAPIDS, MI 49503	Services	Expenses	184	71,658
776	NELSON TRANE COMPANY			107, 108, 163, 184, 417, 506,	
777	5335 HILL 23 DRIVE	Professional	Fee &	512, 539, 588, 830, 834, 879,	
778	FLINT, MI 48507	Services	Expenses	880, 920, 921, 935	146,598
779	NEPC LLC				
780	ONE MAIN ST	Consulting	Fee &		
781	CAMBRIDGE, MA 02142	Services	Expenses	146, 926	80,075
782					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

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783	NETECH CORPORATION			107, 108, 165, 500, 506, 512,	
784	4595 BROADMOOR AVE SE, SUITE 190	Technical	Fee &	535, 556, 580, 851, 880, 903,	
785	GRAND RAPIDS, MI 49512	Consulting	Expenses	920, 921, 923	538,377
786	NETSCOUT SYSTEMS				
787	310 LITTLETON ROAD	Professional	Fee &		
788	WESTFORD, MA 01886-4105	Services	Expenses	165	175,013
789	NEW CENTURY ENGR & DESIGN INC	Consulting/			
790	3139 N MERIDIAN	Technical	Fee &	107, 108, 184, 500, 502, 505,	
791	SANFORD, MI 48657	Services	Expenses	506, 510, 511, 512, 539, 543	109,043
792	NEWKIRK ELECTRIC ASSOCIATES			107, 108, 184, 416, 500, 506,	
793	1875 ROBERTS ST	Technical	Fee &	535, 556, 580, 583, 593, 594,	
794	MUSKEGON, MI 49442	Services	Expenses	851, 880, 903, 920, 921, 923	20,938,781
795	NEXUM INC	Technical/			
796	190 S LASALLE ST, SUITE 1450	Consulting	Fee &	107, 108, 165, 500, 506, 535,	
797	CHICAGO, IL 60603	Services	Expenses	556, 580, 851, 880	69,139
798	NOVO 1 INC				
799	4301 CAMBRIDGE RD	Technical	Fee &		
800	FORT WORTH, TX 76155	Services	Expenses	879	2,491,411
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	921, 923	434,071
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	191,863
807	OLIVER WYMAN INC				
808	200 CLARENDON STREET, 12TH FLR	Professional	Fee &		
809	BOSTON, MA 02116	Services	Expenses	107, 108, 921	2,116,838
810	OMNIVERE LLC				
811	PO BOX 519	Legal	Fee &		
812	WILMETTE, IL 60091	Services	Expenses	228	92,300
813	OPEN SYSTEMS INTERNATIONAL INC				
814	4101 ARROWHEAD DR	Technical	Fee &		
815	MEDINA, MN 55340-9649	Services	Expenses	107, 108, 165	340,099
816	OPEX CORPORATION				
817	305 COMMERCE DRIVE	Technical	Fee &		
818	MOORESTOWN, NJ 08057-4234	Services	Expenses	903	125,658
819	OPOWER INC				
820	1515 N COURTHOUSE RD, 8TH FLR	Technical	Fee &		
821	ARLINGTON, VA 22201	Services	Expenses	182, 908	1,263,612
822	OPTECH LLC			107, 108, 500, 506, 535, 556,	
823	3290 W BIG BEAVER, SUITE 220	IT Consulting	Fee &	580, 851, 880, 903, 920, 921,	
824	TROY, MI 48084	Services	Expenses	923	181,251
825	ORACLE AMERICA INC				
826	500 ORACLE PKWY	Technical	Fee &		
827	REDWOOD SHORES, CA 94065	Services	Expenses	107, 108, 165	754,155
828	ORCHARD HILTZ & MCCLIMENT INC	Consulting/			
829	34000 PLYMOUTH RD	Surveying/Drafting	Fee &		
830	LIVONIA, MI 48150-1512	Services	Expenses	107, 108, 184	454,082
831	OTIS ELEVATOR CO				
832	4500 EMPIRE WAY, SUITE 3	Maintenance	Fee &	107, 108, 163, 184, 511, 542,	
833	LANSING, MI 48917	Services	Expenses	920, 921, 935	96,958
834	PAY GOVERNANCE LLC				
835	100 N 18TH STREET, SUITE 821	Consulting	Fee &		
836	PHILADELPHIA, PA 19103	Services	Expenses	146, 923	154,014
837	PER SE GROUP INC				
838	310 S HALE ST	Engineering	Fee &		
839	WHEATON, IL 60187-5220	Services	Expenses	107, 108	301,905
840	PETROTECH INC				
841	151 BROOKHOLLOW ESPLANADE	Technical	Fee &		
842	NEW ORLEANS, LA 70123	Services	Expenses	107, 108	831,255
843	PHOENIX PARTNERS LLC	Inspection/			
844	845 MONROE STREET	Testing	Fee &		
845	CARLTON, MI 48117	Services	Expenses	107, 108, 511, 512, 513, 553	592,627
846	PILLSBURY WINTHROP SHAW PITTMAN LLP	Professional/			
847	1540 BROADWAY	Legal	Fee &		
848	NEW YORK, NY 10036	Services	Expenses	182, 921	1,300,528
849	PINNACLE ENTERPRISE GROUP LLC	Consulting/			
850	6234 CROMWELL RD	Training	Fee &	506, 539, 588, 814, 818, 850,	
851	WEST BLOOMFIELD, MI 48322	Services	Expenses	853, 880, 935	79,446
852	PLATTS				
853	PO BOX 848093	Professional	Fee &	146, 228, 501, 556, 851, 920,	
854	DALLAS, TX 75284	Services	Expenses	921, 925	62,168
855					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
856	PMA CONSULTANTS LLC				
857	ONE WOODWARD AVE, SUITE 1400	Consulting	Fee &		
858	DETROIT, MI 48226	Services	Expenses	107, 108	210,650
859	POLSINELLI PC				
860	900 W 48TH PLACE, SUITE 900	Legal	Fee &		
861	KANSAS CITY, MO 64112	Services	Expenses	242	78,909
862	POWELL ELECTRIC SYSTEMS INC	Engineering/			
863	8550 MOSLEY DRIVE	Technical	Fee &		
864	HOUSTON, TX 77075	Services	Expenses	107, 108	3,638,205
865	POWELL LAND SURVEYING PC	Drafting/			
866	12256 N SEYMOUR RD	Surveying	Fee &		
867	MONTROSE, MI 48457	Services	Expenses	184	54,314
868	POWER COSTS INC				
869	301 DAVID L. BOREN BLVD, SUITE 2000	Consulting	Fee &		
870	NORMAN, OK 73072	Services	Expenses	107, 108, 165, 556	746,380
871	POWER PLANT SERVICES				
872	3131 SOFFEL AVE	Professional	Fee &		
873	MELROSE PARK, IL 60160	Services	Expenses	184, 513	106,681
874	POWER PLUS ENGINEERING INC				
875	46575 MAGELLAN DR	Testing	Fee &		
876	NOVI, MI 48377-2452	Services	Expenses	107, 108, 416, 908	199,182
877	POWERPLAN INC			107, 108, 165, 500, 506, 535,	
878	200 GALLERIA PKWY, SUITE 1300	Consulting	Fee &	556, 580, 851, 880, 903, 920,	
879	ATLANTA, GA 30339	Services	Expenses	921, 923	237,846
880	PREIN & NEWHOF INC				
881	3355 EVERGREEN DR NE	Consulting	Fee &		
882	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108	142,128
883	PRICEWATERHOUSE COOPERS LLP			107, 108, 181, 182, 500, 506,	
884	400 RENAISSANCE CENTER	Consulting	Fee &	535, 556, 580, 851, 880, 903,	
885	DETROIT, MI 48243	Services	Expenses	920, 921, 923	6,104,120
886	PROFESSIONAL COMMUNICATIONS SERVICES INC			107, 108, 146, 163, 184, 500,	
887	1410 WEST GANSON, PO BOX 293	Technical	Fee &	506, 535, 556, 580, 588, 851,	
888	JACKSON, MI 49202	Services	Expenses	880, 903, 920, 921, 923, 935	301,777
889	PROFESSIONAL ENGINEERING ASSOC INC	Engineering/			
890	2430 ROCHESTER CT, SUITE 100	Surveying	Fee &		
891	TROY, MI 48083-1872	Services	Expenses	107, 108, 184, 935	61,699
892	PROMORPHICS LLC				
893	288 N WILLOW RD	Consulting	Fee &		
894	ELMHURST, IL 60126	Services	Expenses	107, 108, 920, 921, 923	93,761
895	PUBLIC SECTOR CONSULTANTS INC				
896	230 N WASHINGTON SQ, SUITE 300	Consulting	Fee &		
897	LANSING, MI 48933	Services	Expenses	923	102,958
898	PUMFORD CONSTRUCTION INC			107, 108, 163, 184, 500, 510,	
899	1674 CHAMPAGNE DR N	Construction	Fee &	511, 512, 543, 583, 586, 587,	
900	SAGINAW, MI 48604-9202	Services	Expenses	865, 874, 880, 920, 921, 935	6,855,341
901	QUALTRICS LLC				
902	400 W QUALTRICS DR, SUITE 100	Technical	Fee &		
903	PROVO, UT 84604	Services	Expenses	930	75,000
904	QUESTLINE INC	Consulting/			
905	2025 RIVERSIDE DR	Technical	Fee &	182, 184, 416, 879, 902, 908,	
906	COLUMBUS, OH 43221-4012	Services	Expenses	930	675,635
907	RAMSAY CORP			107, 108, 184, 580, 582, 590,	
908	1050 BOYCE RD	Consulting	Fee &	592, 874, 874, 878, 879, 885,	
909	PITTSBURGH, PA 15241	Services	Expenses	887, 892, 901	148,550
910	RANDSTAD ENGINEERING				
911	225 SCIENTIFIC DR	Staffing	Fee &		
912	NORCROSS, GA 30092	Services	Expenses	107, 108	469,596
913	REDWOOD SOFTWARE INC				
914	3000 AERIAL CENTER PARKWAY, SUITE 115	Technical	Fee &		
915	MORRISVILLE, NC 27560	Services	Expenses	107, 108	129,531
916	REED GROUP LTD	Absence			
917	10155 WESTMOOR DR #210	Management	Fee &		
918	WESTMINSTER, CO 80021	Services	Expenses	923	162,732
919	RE-SOURCE PARTNERS ASSET MANAGEMENT	Consulting/			
920	5700 CROOKS RD, SUITE 101	Technical	Fee &		
921	TROY, MI 48098	Services	Expenses	107, 108	249,783
922	REVOLUTION TECHNOLOGIES LLC			107, 108, 184, 500, 506, 535,	
923	1676 W HIBISCUS BLVD, SUITE 102	Staffing	Fee &	556, 580, 851, 880, 903, 920,	
924	MELBOURNE, FL 32901	Services	Expenses	921, 923	2,772,607
925	RF COMM DIV-PUBLIC SAFETY & PROF CO			107, 108, 500, 506, 510, 535,	
926	221 JEFFERSON RIDGE PKWY	Technical	Fee &	556, 580, 583, 584, 593, 851,	
927	LYNCHBURG, VA 24501	Services	Expenses	880, 887, 903, 920, 921, 923	2,391,121
928					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
929	RICHARDS LAYTON & FINGER PA				
930	ONE RODNEY SQ,920 N KING ST	Professional	Fee &		
931	WILMINGTON, DE 19801	Services	Expenses	182	60,926
932	RL COOLSAET CONSTRUCTION CO				
933	PO BOX 279	Construction	Fee &		
934	TAYLOR, MI 48180	Services	Expenses	107, 108	3,598,094
935	RL MORRIS & SONS CONSTRUCTION				
936	3398 VALLEY RD NW	Construction	Fee &		
937	KALKASKA, MI 49646	Services	Expenses	107, 108, 146, 863, 887	17,436,291
938	RMF NOOTER INC				
939	915 MATZINGER ROAD	Professional	Fee &		
940	TOLEDO, OH 43612	Services	Expenses	511, 512, 513	789,172
941	ROCK INTERFACE SYSTEMS				
942	2708 KINNEY AVENUE NW	Technical	Fee &		
943	GRAND RAPIDS, MI 49834	Services	Expenses	107, 108, 165, 864	209,109
944	ROGERS PRINTING INC				
945	3350 MAIN ST, PO BOX 215	Printing	Fee &		
946	RAVENNA, MI 49451	Services	Expenses	182, 909, 930	113,604
947	ROOSE SERVICES INC				
948	PO DRAWER 610	Consulting	Fee &		
949	KALKASKA, MI 49646	Services	Expenses	107, 108, 832	152,875
950	ROWE PROFESSIONAL SERVICES CO				
951	PO BOX 3748	Engineering	Fee &		
952	FLINT, MI 48502	Services	Expenses	107, 108, 184	2,280,993
953	SAIC ENERGY ENVIRONMENT & INFR LLC				
954	9400 N BROADWAY, SUITE 300	Engineering	Fee &		
955	OKLAHOMA CITY, OK 73114	Services	Expenses	107, 108	289,778
956	SANS INSTITUTE				
957	8120 WOODMONT AVE, SUITE 205	Training	Fee &		
958	BETHESDA, MD 20814	Services	Expenses	107, 108, 502, 512, 920, 921	184,768
959	SAP INDUSTRIES INC			107, 108, 165, 500, 506, 535,	
960	3999 WEST CHESTER PIKE	Professional	Fee &	556, 580, 851, 880, 903, 920,	
961	NEWTOWN SQUARE, PA 19073	Services	Expenses	921, 923	14,587,507
962	SAYERS40 INC				
963	825 CORPORATE WOODS PARKWAY	Technical	Fee &		
964	VERNON HILLS, IL 60061	Services	Expenses	107, 108, 165	87,548
965	SCALES & ASSOCIATES INC				
966	28 WEST ADAMS STREET, SUITE 1100	Design	Fee &		
967	DETROIT, MI 48226	Services	Expenses	107, 108	66,287
968	SCHULTZ INC			107, 108, 163, 184, 506, 539,	
969	PO BOX 27607	Construction	Fee &	588, 824, 830, 834, 863, 874,	
970	LANSING, MI 48909	Services	Expenses	875, 879, 880, 889, 935	64,506
971	SDK ENGINEERING LLC				
972	111 GOLFCREST DR	Staffing	Fee &		
973	DEARBORN, MI 48124	Services	Expenses	107, 108, 184, 512	1,022,397
974	SERENUS JOHNSON & SON CONST CO	Construction/			
975	5178 S KASEMEYER, PO BOX 800	Design	Fee &		
976	BAY CITY, MI 48707	Services	Expenses	107, 108	444,496
977	SHERIDAN SURVEYING COMPANY				
978	910 FIFTH ST	Survey	Fee &		
979	MICHIGAN CENTER, MI 49254	Services	Expenses	184	198,783
980	SIDLEY AUSTIN LLP				
981	ONE SOUTH DEARBORN	Professional	Fee &		
982	CHICAGO, IL 60603	Services	Expenses	181, 182, 921	197,627
983	SIDOCK GROUP INC	Consulting/			
984	45650 GRAND RIVER AVE	Engineering	Fee &	107, 108, 511, 512, 824, 834,	
985	NOVI, MI 48374	Services	Expenses	856, 859, 865	548,067
986	SIEMENS ENERGY INC	Technical/			
987	601 OAKMONT LN, SUITE 180	Engineering	Fee &		
988	WESTMONT, IL 60559-5523	Services	Expenses	107, 108, 513	5,174,481
989	SIGMA TECHNOLOGIES				
990	27421 HOLIDAY LANE	Consulting	Fee &		
991	PERRYSBURG, OH 43551	Services	Expenses	107, 108, 580	5,761,405
992	SIGMAFLOW LLC			107, 108, 500, 506, 535, 556,	
993	7800 N DALLAS PKWY, SUITE 150	Consulting	Fee &	580, 851, 880, 903, 920, 921,	
994	PLANO, TX 75024	Services	Expenses	923	53,000
995	SILVER SPRING NETWORKS				
996	555 BROADWAY ST	Technical	Fee &		
997	REDWOOD CITY, CA 94063	Services	Expenses	908	168,750
998	SKADDEN ARPS SLATE MEAGHER & FLOM LLC				
999	4 TIMES SQUARE	Professional	Fee &		
1000	NEW YORK, NY 10036-6522	Services	Expenses	500	103,254
1001					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1002	SKILLSOFT CORPORATION				
1003	107 NORTHEASTERN BLVD	Training	Fee &	146, 165, 184, 506, 539, 588,	
1004	NASHUA, NH 03062	Services	Expenses	830, 880, 920, 921	301,650
1005	SLOVER & LOFTUS				
1006	1224 17TH ST NW	Professional	Fee &		
1007	WASHINGTON, DC 52094-2046	Services	Expenses	501	150,050
1008	SMITH HAUGHEY RICE & ROEGGE				
1009	100 MONROE CENTEER NW	Legal	Fee &		
1010	GRAND RAPIDS, MI 49503-2251	Services	Expenses	228	408,815
1011	SOIL & MATERIALS ENGINEERS INC			107, 108, 182, 184, 242, 500,	
1012	43980 PLYMOUTH OAKS BLVD	Consulting	Fee &	511, 552, 553, 818, 832, 887,	
1013	PLYMOUTH, MI 48170-2584	Services	Expenses	892, 920, 921, 935	1,007,543
1014	SOLUTIONS PLUS INC			107, 108, 500, 506, 535, 556.	
1015	9364 W FREELAND RD	Technical	Fee &	580, 851, 880, 903, 920, 921,	
1016	FREELAND, MI 48623	Services	Expenses	923	491,880
1017	SOMAT ENGINEERING INC				
1018	26445 NORTHLINE ROAD	Consulting	Fee &		
1019	TAYLOR, MI 48180	Services	Expenses	107, 108	70,942
1020	SSOE INC				
1021	1001 MADISON AVE	Engineering	Fee &	107, 108, 416, 556, 582, 583,	
1022	TOLEDO, OH 43604	Services	Expenses	588	77,721
1023	STAR CRANE & HOIST CO			107, 108, 163, 184, 506, 511,	
1024	11340 54TH AVENUE	Technical	Fee &	514, 539, 542, 543, 545, 553,	
1025	ALLENDALE, MI 49401	Services	Expenses	588, 830, 834, 864, 880, 935	562,277
1026	STELLIUM INC			107, 108, 500, 506, 535, 556,	
1027	10700 RICHMOND AVENUE, SUITE 208	Consulting	Fee &	580, 851, 880, 903, 920, 921,	
1028	HOUSTON, TX 77042	Services	Expenses	923	3,267,906
1029	STRUCTURAL INTEGRITY ASSOC INC				
1030	5215 HELLYER AVE, SUITE 210	Consulting	Fee &		
1031	SAN JOSE, CA 95138-1025	Services	Expenses	511	60,000
1032	SUCCESS FACTORS INC				
1033	1500 FASHION ISLAND BLVD, SUITE 300	Consulting	Fee &		
1034	SAN MATEO, CA 94404	Services	Expenses	165	156,000
1035	SULLIVAN WARD ASHER & PATTON				
1036	258000 NORTHWESTERN HWY, BOX 222	Legal	Fee &		
1037	SOUTHFIELD, MI 48037-0222	Services	Expenses	228	214,354
1038	SUN TECHNICAL SERVICES INC	Project			
1039	5588 LONGLEY LANE	Management	Fee &		
1040	RENO, NV 89511	Services	Expenses	107, 108, 500	237,304
1041	SUNTEL SERVICES LLC			107, 108, 165, 184, 500, 506,	
1042	1095 CROOKS RD, STE 100	Technical	Fee &	535, 556, 580, 851, 880, 901,	
1043	TROY, MI 48084	Services	Expenses	903, 908, 920, 921, 923, 931	2,149,117
1044	SUPERIOR INVESTIGATIVE SERVICES			107, 108, 184, 228, 416, 417,	
1045	1100 CORPORATE OFFICE DR, STE 320	Professional	Fee &	500, 505, 506, 511, 586, 597,	
1046	MILFORD, MI 48381	Services	Expenses	878, 879, 880, 893, 901, 902	86,478
1047	SURVEYING SOLUTIONS INC			107, 108, 146, 184, 500, 537,	
1048	4471 M-61	Mapping	Fee &	539, 543, 580, 582, 583, 584,	
1049	STANDISH, MI 48658	Services	Expenses	587, 590, 856	669,935
1050	SUTHERLAND LEADERSHP STRATEGIES			107, 108, 146, 500, 506, 510,	
1051	7 WEST SQUARE LAKE ROAD	Consulting	Fee &	535, 539, 556, 580, 851, 870,	
1052	BLOOMFIELD HILLS, MI 48302	Services	Expenses	880, 887, 903, 920, 921, 923	219,616
1053	SYNERGY CONSULTING ENGINEERS INC				
1054	6250 JUPITER AVE NE, SUITE B	Audit	Fee &		
1055	BELMONT, MI 49306-8712	Services	Expenses	935	53,235
1056	T2 UK LTD				
1057	20 HANOVER SQUARE	Consulting	Fee &		
1058	LONDON, LO, W1S 1JY, UNITED KINGDOM	Services	Expenses	417, 879, 901, 908	91,495
1059	TECH ENVIRONMENTAL INC				
1060	303 WYMAN ST, SUITE 295	Professional	Fee &		
1061	WALTHAM, MA 02451	Services	Expenses	107, 108, 228	217,785
1062	TEKSYSTEMS INC			107, 108, 184, 500, 506, 535,	
1063	7437 RACE RD	Staffing	Fee &	556, 580, 851, 880, 903, 920,	
1064	HANOVER, MD 21076	Services	Expenses	921, 923	3,646,071
1065	TELVENT USA CORPORATION				
1066	7000A HOLLISTER RD	Consulting	Fee &	107, 108, 165, 500, 506, 535,	
1067	HOUSTON, TX 77040	Services	Expenses	556, 580, 851, 880	656,244
1068	TELVENT DTN LLC				
1069	9110 W DODGE RD	Consulting	Fee &	107, 108, 556, 582, 588, 590,	
1070	OMAHA, NE 68114	Services	Expenses	592	107,355
1071	TG ADVISERS INC				
1072	4550 NEW LINDEN HILL RD, SUITE 152	Engineering	Fee &		
1073	WILMINGTON, DE 19808	Services	Expenses	513	72,288
1074					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1075 1076 1077	THE DAVID GROUP PO BOX 72080 CLEVELAND, OH 44192-0080	Advertising/ Marketing Services	Fee & Expenses	107, 108, 500, 505, 506, 510, 513, 535, 556, 580, 588, 851, 870, 880, 903, 920, 921, 923	186,516
1078 1079 1080	THE REHMANN GROUP 675 ROBINSON RD JACKSON, MI 49204	Audit Services	Fee & Expenses	923	58,500
1081 1082 1083	THOMAS S KRUM CONSULTING LLC 572 ORCHARD RD MARSHALL, MI 49068	Consulting Services	Fee & Expenses	107, 108, 163, 184, 417, 506, 511, 514, 549, 585, 588, 830, 864, 879, 880, 920, 921, 935	160,016
1084 1085 1086	THYSSENKRUPP ELEVATOR CORP 35432 INDUSTRIAL RD LIVONIA, MI 48150	Engineering Services	Fee & Expenses	107, 108, 511	741,737
1087 1088 1089	TIME MANAGEMENT PO BOX 411 MATTAWAN, MI 49071	Professional Services	Fee & Expenses	107, 108, 184, 542, 543	171,221
1090 1091 1092	TOSHIBA INTERNATIONAL CORP 101 MONTGOMERY, FLR-23 SAN FRANCISCO, CA 94104	Consulting/ Engineering Services	Fee & Expenses	107, 108	79,009,807
1093 1094 1095	TOWERS WATSON DELAWARE INC LOCKBOX #741881, PO BOX 741881 ATLANTA, GA 30374-1881	Consulting Services	Fee & Expenses	921, 923	92,676
1096 1097 1098	TQS RESEARCH INC 3600 MANSELL RD, SUITE 220 ALPHARETTA, GA 30022	Consulting Services	Fee & Expenses	921	64,375
1099 1100 1101	TRANSETH & ASSOCIATES PLLC 105 W HILLSDALE LANSING, MI 48933	Consulting Services	Fee & Expenses	920, 921	66,000
1102 1103 1104	TRAX CORPORATION 5061 FORT AVE LYNCHBURG, VA 24502	Technical Services	Fee & Expenses	107, 108, 500, 506, 510, 512	59,512
1105 1106 1107	TRC ENGINEERS LLC 14 GABRIEL DR AUGUSTA, ME 04330-7853	Consulting Services	Fee & Expenses	107, 108, 500	176,613
1108 1109 1110	TRUVEN HEALTH ANALYTICS INC 777 E EISENHOWER PKY, SUITE 500 ANN ARBOR, MI 48108	Consulting Services	Fee & Expenses	146, 920, 921, 923	73,414
1111 1112 1113	UMS GROUP INC 1300 INTERPACE PKWY, SUITE C380 PARSIPPANY, NJ 07054	Consulting Services	Fee & Expenses	107, 108, 500	50,000
1114 1115 1116	UNDERWATER CONSTRUCTION CORP 110 PLAINS RD, PO BOX 699 ESSEX, CT 06426	Professional Services	Fee & Expenses	543, 545	2,081,323
1117 1118 1119	UNITED CONVEYOR CORPORATION 2100 NORMAN DR W WAUKEGAN, IL 60085	Engineering Services	Fee & Expenses	107, 108	9,465,057
1120 1121 1122	UNIVERSAL CABLING SYSTEMS INC PO BOX 150530 GRAND RAPIDS, MI 49515-0530	Engineering Services	Fee & Expenses	107, 108, 163, 184, 500, 506, 553, 556, 580, 588, 818, 851, 903, 908, 920, 921, 923, 935	134,221
1123 1124 1125	URS CORPORATION GREAT LAKES 3950 SPARKS DR SE GRAND RAPIDS, MI 49546	Consulting Services	Fee & Expenses	107, 108, 513, 537, 545	105,579
1126 1127 1128	USIC LOCATING SERVICES INC PO BOX 713359 CINCINNATI, OH 45271-3359	Professional Services	Fee & Expenses	107, 108, 584, 585, 586, 587, 596, 874, 887, 892	5,604,667
1129 1130 1131	UTILITY RESOURCE GROUP LLC 49751 W CENTRAL PARK SHELBY TWP, MI 48317	Surveying Services	Fee & Expenses	874, 887, 892, 903	534,631
1132 1133 1134	VALLEY CITY ENVIRONMENTAL SVCS 1040 MARKET ST SW GRAND RAPIDS, MI 49503-4893	Professional Services	Fee & Expenses	107, 108, 184, 500, 502, 506, 510, 511, 542, 543, 549, 553, 583, 588, 856, 857, 863, 880	236,290
1135 1136 1137	VANGUARD FIRE & SECURITY CO INC 2101 MARTINDALE AVE SW, PO BOX 9218 GRAND RAPIDS, MI 49509	Inspection Services	Fee & Expenses	107, 108, 163, 184, 417, 500, 502, 506, 510, 512, 514, 588, 834, 880, 908, 920, 921, 935	118,953
1138 1139 1140	VENTYX INC 400 PERIMETER CENTER TERRACE,STE 500 ATLANTA, GA 30346	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880	1,959,023
1141 1142 1143	VERIZON NETWORK INTEGRATION GRP 100 E ROYAL LANE, SUITE 300 IRVING, TX 75039	Professional Services	Fee & Expenses	107, 108, 165	504,501
1144 1145 1146	VERIZON SELECT SERVICES INC ONE TOWNE SQUARE SOUTHFIELD, MI 48076	Technical/ Maintenance Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903, 920, 921, 923	127,036
1147					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1148 1149 1150	W SOULE & COMPANY 7125 S SPRINKLE RD PORTAGE, MI 49002	Construction Services	Fee & Expenses	553	105,562
1151 1152 1153	WADE TRIM INC 1403 S VALLEY CENTER DR, PO BOX 580 BAY CITY, MI 48707	Professional Services	Fee & Expenses	107, 108, 184, 542	3,365,791
1154 1155 1156	WARNER NORCROSS & JUDD LLP 900 FIFTH THIRD CENTER, 111 LYON ST NW GRAND RAPIDS, MI 49503	Legal Services	Fee & Expenses	107, 108, 228, 500, 588, 901, 903, 907, 921	620,596
1157 1158 1159	WATERSHED SCIENCES INC 517 SW 2ND, SUITE 400 CORVALLIS, OR 97333	Consulting/ Technical Services	Fee & Expenses	583, 588	486,506
1160 1161 1162	WELDED CONSTRUCTION LP 26933 ECKEL RD PERRYSBURG, OH 43551	Construction Services	Fee & Expenses	107, 108	37,599,643
1163 1164 1165	WEST INFORMATION PUBLISHING PO BOX 6187 CAROL STREAM, IL 60197-6187	Professional Services	Fee & Expenses	146, 228, 920, 921, 925	96,689
1166 1167 1168	WILLIAM A KIBBE & ASSOC INC 1475 S WASHINGTON AVE SAGINAW, MI 48601	Professional Services	Fee & Expenses	107, 108, 146, 184, 501, 511, 512, 908	338,054
1169 1170 1171	WILLIAMS & WORKS INC 549 OTTAWA AVENUE NW GRAND RAPIDS, MI 49503	Consulting/ Survey Services	Fee & Expenses	107, 108, 184	564,543
1172 1173 1174	WITT O'BRIEN'S LLC 1501 M STREET NW, 5TH FLOOR WASHINGTON, DC 20005	Consulting Services	Fee & Expenses	184, 920, 921	210,053
1175 1176 1177	WONDERLIC INC 1795 N BUTTERFIELD RD LIBERTYVILLE, IL 60048-1238	Testing Services	Fee & Expenses	903	196,034
1178 1179 1180	WOOD GROUP MUSTANG INC 16001 PARK TEN PLACE HOUSTON, TX 77084	Consulting/ Technical Services	Fee & Expenses	107, 108	2,045,647
1181 1182 1183	WORLEY PARSONS OF MICHIGAN INC 2675 MORGANTOWN RD READING, PA 19607	Engineering Services	Fee & Expenses	107, 108, 512	3,618,416
1184 1185 1186					
1187 1188 1189					
1190 1191 1192					
1193 1194 1195					
1196 1197 1198					
1199 1200 1201					
1202 1203 1204					
1205 1206 1207					
1208 1209 1210					
1211 1212 1213					
1214 1215 1216					
1217 1218 1219					
1220					935,189,517

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

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

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	348
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	425,328
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	82,529
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	20,374
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	308,170
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	5,159
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	11,065
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)	4,931
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	21,103
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	3,757
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	61,771
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 49.9%	Professional Svcs		-
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs	(1)	9,801
16	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		-
17	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	42,675
18	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	189,869
19	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		(327)
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)	34,497
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	981
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		(184)
24					
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43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,221,847

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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)

non-operating income and the account(s) in which reported.

6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.
7. In column (j) report the total.
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	0	146	11,395	11,395	Full Cost	1
419	3	146	1,101	1,452	Full Cost	2
419	5,154	146,184	2,403,793	2,834,275	Full Cost	3
419	820	146	326,489	409,838	Full Cost	4
419	708	146	357,645	378,727	Full Cost	5
419	3,981	146	2,036,162	2,348,313	Full Cost	6
419	115	146	54,466	59,740	Full Cost	7
419	786	146	405,859	417,710	Full Cost	8
419	-	146	55,116	55,116	Full Cost	9
419	712	146	373,902	379,545	Full Cost	10
419	1,416	146	727,927	750,446	Full Cost	11
419	31	146	11,549	15,337	Full Cost	12
419	534	146	206,593	268,898	Full Cost	13
419	0	146	13,082	13,082	Full Cost	14
419	1,114	146	580,910	591,825	Full Cost	15
419	0	146	44,796	44,796	Full Cost	16
419	0	146	1,767,960	1,810,635	Full Cost	17
419	1,939	146	845,458	1,037,266	Full Cost	18
419	0	146	18,609	18,282	Full Cost	19
419	-	146	17,134	17,134	Full Cost	20
419	367	146	147,736	182,600	Full Cost	21
419	7	146	2,549	3,537	Full Cost	22
419	0	146	52,015	51,831	Full Cost	23
						24
						25
						26
						27
						28
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						43
						44
	17,687		10,462,246	11,701,780		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	06/15/15	December 31, 2014

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES

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

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	Restricted Stock		
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Services	921	257
4					
5	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	20,196,960
6					
7	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	21,537,784
8					
9	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	47,864,300
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
TOTAL					89,599,301

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	06/15/15	December 31, 2014

SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426.5	12,890,875			12,890,875	Full Cost	1
						2
		228	1,740	1,997	Full Cost	3
						4
				20,196,960	Full Cost	5
						6
				21,537,784	Full Cost	7
						8
				47,864,300	Full Cost	9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
	12,890,875		1,740	102,491,916		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 informaiton 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 defination 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									

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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 minus line 17)*	0
2	Generation (Excluding Station Use):				
3	Steam	15,673,347	19	Transmission by others losses	0
4	Nuclear	0	20	TOTAL *(Total of lines 9, 10, 14, 18 & 19)*	37,620,874
5	Hydro-Conventional	456,905	21	**DISPOSITION OF ENERGY**	
6	Hydro-Pumped Storage	683,100	22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	33,253,922
7	Other	2,282,116			
8	LESS Energy for Pumping	982,878	23	Requirements Sales for Resale (See instruction 4, page 311.)	305,099
9	Net Generation *(Total of lines 3 thru 8)*	18,112,590			
10	Purchases	19,508,284	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,334,221
11	Power Exchanges:				
12	Received		25	Energy furnished without charge	
13	Delivered		26	Energy used by the company (Electric Dept. only, excluding station use)	29,271
14	NET Exchanges *(line 12 minus 13)*	0			
15	Transmission for other (Wheeling)		27	Total Energy Losses	1,698,361
16	Received		28	TOTAL *(Enter total of lines 22 thru 27)* **(MUST equal line 20)**	37,620,874
17	Delivered				

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system
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.
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 amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.
4. Report in column (d) the system's monthly maximum megawatt load (6o-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
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	3,528,270	326,945	5508	28	1900
30	February	2,975,598	95,631	5439	27	2000
31	March	3,296,242	279,523	5302	4	2000
32	April	2,828,417	219,087	4778	3	1100
33	May	2,967,004	252,666	5340	27	1400
34	June	3,287,076	249,572	6606	30	1700
35	July	3,251,607	158,649	6915	22	1700
36	August	3,414,678	213,275	6433	25	1500
37	September	2,975,690	198,862	6360	5	1600
38	October	2,969,643	234,658	4610	22	1900
39	November	3,056,254	198,141	5330	18	1900
40	December	3,070,395	17,404	5303	1	1900
41	TOTAL	37,620,874	2,444,413			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants
3. Indicate by footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)			Plant Name: Cobb 4-5 (c)		
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam			Steam		
2	Plant Constrctn. 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)	618			318		
7	Plant hours connected to load	8760			8673		
8	Net continuous plant capability (megawatts)	0			0		
9	When not limited by condenser water	620			320		
10	When limited by condenser water	603			312		
11	Average number of employees	144			81		
12	Net generation, exclusive of plant use-KWh	3,531,857,100			1,888,680,500		
13	Cost of plant: Land and Land Rights	1,949,688			113,291		
14	Structures and Improvements	95,651,574			1		
15	Equipments costs	661,749,041			40,676		
16	Asset Retirement Costs	-			-		
17	Total cost	759,350,303			153,968		
18	Cost per KW of Installed capacity (line 5)	1,134.8492			0.4927		
19	Production Expenses: Oper., Supv., & Engr.	2,941,581			1,152,936		
20	Fuel	107,971,553			61,496,872		
21	Coolants and Water (Nuclear Plants only)	-			-		
22	Steam expenses	2,326,854			2,921,774		
23	Steam from other sources	-			-		
24	Steam transferred (credit)	-			-		
25	Electric expenses	2,414,040			2,124,271		
26	Misc. steam (or nuclear) power expenses	2,692,953			1,774,487		
27	Rents	-			-		
28	Allowances	41			34		
29	Maintenance Supervision and Engineering	1,328,139			385,294		
30	Maintenance of structures	2,006,589			706,342		
31	Maintenance of boiler (or reactor) plant	6,522,346			4,077,502		
32	Maintenance of electric plant	1,175,626			694,380		
33	Maintenance of Misc. steam (or nuclear) plant	205,360			564,363		
34	Total Production Expenses	129,585,082			75,898,255		
35	Expenses per net KWh	0.0367			0.0402		
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	1917159	14722		1079788	284084	
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)	18933045	5838000		17934404	1020135	
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	52.471	129.549		50.28	7.576	
41	Avg. cost of fuel per unit burned	53.7407	129.549		53.042	7.576	
42	Avg. cost of fuel burned per million Btu	2.8383	22.1906		2.958	7.426	
43	Avg. cost of fuel burned per KWh net gen.	0.0292	0.000		0.0303	0.000	
44	Avg. Btu per KWh net generation	10277.000	24.000		10253.000	153.000	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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

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

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

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

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

Plant Name: 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
309	505	535	6
8760	8015	64	7
0	0	0	8
326	515	0	9
319	515	0	10
87	106	54	11
1,820,809,000	2,079,294,000	11,633,000	12
428,960	178,947	50,886	13
1	65,094,944	36,971,053	14
59,680	913,886,848	265,419,863	15
-	-	-	16
488,641	979,160,739	302,441,802	17
1.4151	1,799.9278	215.6832	18
2,094,620	2,371,788	1,603,618	19
55,963,712	67,190,132	5,138,782	20
-	-	-	21
2,840,879	1,976,355	1,189,374	22
-	-	-	23
-	-	-	24
908,176	1,861,440	1,173,118	25
1,891,918	1,901,639	1,346,591	26
-	-	-	27
31	9	1	28
1,429,383	1,418,199	1,132,458	29
637,908	1,547,569	716,485	30
4,590,204	13,233,011	1,509,648	31
1,003,275	2,273,561	985,457	32
148,297	73,110	184,829	33
71,508,403	93,846,813	14,980,361	34
0.0393	0.0451	1.2877	35

Coal	Oil		Coal	Oil	Gas	Gas	Oil		36
Tons	Barrels		Tons	Barrels	Mcf	Mcf	Barrels		37
1093826	10472		1136520	23767	49738	161166	12496		38
17904427	5880000		18516095	5796000	1025000	1011250	6230874		39
45.139	133.048		48.031	134.135	6.64	28.083	41.862		40
47.759	133.048		52.1263	134.135	6.64	28.083	41.862		41
2.667	22.627		2.8152	23.1428	6.478	27.771	6.719		42
0.0287	0.0008		0.0288	0.0015	0.000	0.389	0.045		43
10802.000	0.000		10312.000	0.000	0.000	14010.000	6693.000		44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants
3. Indicate by footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Weadock 7 & 8 (b)	Plant Name: BCCobb 1-3 (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam	Steam
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1955	1948
4	Year last unit was installed	1958	1950
5	Total Installed cpcty. (max. generator name plate ratings in MW)	312.50	207.00
6	Net Peak Demand on Plant-MW (60 minutes)	311	0
7	Plant hours connected to load	8585	0
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	310	0
10	When limited by condenser water	303	0
11	Average number of employees	90	0
12	Net generation, exclusive of plant use-KWh	1,717,446,000	-
13	Cost of plant: Land and Land Rights	144,060	-
14	Structures and Improvements	1,941,370	-
15	Equipments costs	585,811	-
16	Asset Retirement Costs	-	-
17	Total cost	2,671,241	-
18	Cost per KW of Installed capacity (line 5)	8.5480	-
19	Production Expenses: Oper., Supv., & Engr.	2,271,758	2,481
20	Fuel	50,034,711	385
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	1,893,970	80,655
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	1,777,309	74,347
26	Misc. steam (or nuclear) power expenses	1,603,853	2,076
27	Rents	-	-
28	Allowances	36	-
29	Maintenance Supervision and Engineering	1,160,471	1,043
30	Maintenance of structures	797,097	12,398
31	Maintenance of boiler (or reactor) plant	4,334,691	10,083
32	Maintenance of electric plant	785,357	15,346
33	Maintenance of Misc. steam (or nuclear) plant	227,233	5,308
34	Total Production Expenses	64,886,486	204,122
35	Expenses per net KWh	0.0378	0

Line No.	Item (a)	Coal	Oil	Gas			
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	959113	4085	89154			
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)	18091258	5752656	1000000			
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	46.618	133.585	8.087			
41	Avg. cost of fuel per unit burned	50.1038	133.585	8.087			
42	Avg. cost of fuel burned per million Btu	2.7694	23.2215	8.087			
43	Avg. cost of fuel burned per KWh net gen.	0.0281	0.000	0.000			
44	Avg. Btu per KWh net generation	10208	0.000	0.000			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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

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

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

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

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

Plant Name: 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	936	6
7479	7479	4879	7
0	0	0	8
835	779	935	9
805	751	843	10
115	0	24	11
5,065,939,300	4,681,103,300	1,999,510,800	12
1,815,499	1,748,580	1,372,614	13
219,948,711	205,308,869	25,363,116	14
926,395,759	869,154,276	339,175,682	15
-	-	-	16
1,148,159,969	1,076,211,725	365,911,412	17
1,252.4106	1,258.0944	377.9491	18
-	3,101,621	463,884	19
-	123,915,554	106,544,026	20
-	-	-	21
-	2,281,925	-	22
-	-	-	23
-	-	-	24
-	1,441,346	613,329	25
-	2,388,525	2,971,614	26
-	-	-	27
-	43	1	28
-	1,483,046	346,251	29
-	804,724	69,976	30
-	8,922,920	-	31
-	1,857,532	5,306,625	32
-	514,395	-	33
-	146,711,631	116,315,706	34
0	0.0313	0.0582	35
	Coal	Oil	Gas				36
	Tons	Barrels	Mcf				37
	2630515	13170	14685675				38
	17786596	5195962	1045601				39
	44.446	127.63	7.245				40
	44.671	127.63	7.245				41
	2.5116	24.5632	6.929				42
	0.0251	0.000	0.0532				43
	10010.000	0.000	7680.000				44

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

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

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants
3. Indicate by footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Weadock (b)	Plant Name: Thetford (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Gas Turbine Peaker	Gas Turbine Peaker
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1968	1970
4	Year last unit was installed	1969	1971
5	Total Installed cpcty. (max. generator name plate ratings in MW)	18.59	222.07
6	Net Peak Demand on Plant-MW (60 minutes)	0	0
7	Plant hours connected to load	0	0
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	0	0
10	When limited by condenser water	0	0
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	-	(795,700)
13	Cost of plant: Land and Land Rights	-	237,374
14	Structures and Improvements	4,512	602,198
15	Equipments costs	1,612,146	19,851,615
16	Asset Retirement Costs	-	-
17	Total cost	1,616,658	20,691,187
18	Cost per KW of Installed capacity (line 5)	86.9639	93.1742
19	Production Expenses: Oper., Supv., & Engr.	11,742	11,742
20	Fuel	-	49,814
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	1,525	38,903
26	Misc. steam (or nuclear) power expenses	1,186	1,186
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	11,742	11,742
30	Maintenance of structures	396	8,961
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	395	(114,560)
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	26,986	7,788
35	Expenses per net KWh	0	-0.0098
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		7088
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)		1395020
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year		7.028
41	Avg. cost of fuel per unit burned		7.028
42	Avg. cost of fuel burned per million Btu		5.038
43	Avg. cost of fuel burned per KWh net gen.		-62.000
44	Avg. Btu per KWh net generation		-12427

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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

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

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

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

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

Plant Name: 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	53	6
0	0	345	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	5	11
-	-	11,373,000	12
-	-	14,936	13
93,572	12,154	264,715	14
1,642,907	201,183	4,585,585	15
-	-	-	16
1,736,479	213,337	4,865,236	17
93.4093	5.9260	58.9083	18
11,742	8,810	10,394	19
-	6,527	1,998,263	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
1,186	16,455	28,187	25
1,186	13,623	13,623	26
-	-	-	27
-	-	-	28
12,332	8,810	8,810	29
396	5,368	7,201	30
-	-	-	31
395	4,504	199,743	32
-	-	-	33
27,237	64,097	2,266,221	34
0.0000	0.0000	0.1993	35
oil	Gas	Gas	36
		Mcf	37
		201153	38
		1000000	39
		9.874	40
		9.874	41
		9.874	42
		174.64	43
		17687.000	44

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

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

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants
3. Indicate by footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System

Line No.	Item (a)	Plant Name: Straits (b)	Plant Name: Campbell (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Gas Turbine Peaker	Gas Turbine Peaker
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1969	1968
4	Year last unit was installed	1969	1968
5	Total Installed cpcty. (max. generator name plate ratings in MW)	20.00	18.59
6	Net Peak Demand on Plant-MW (60 minutes)	12	0
7	Plant hours connected to load	277	0
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	0	0
10	When limited by condenser water	0	0
11	Average number of employees	0	0
12	Net generation, exclusive of plant use-KWh	2,606,100	-
13	Cost of plant: Land and Land Rights	4,694	-
14	Structures and Improvements	50,816	33,688
15	Equipments costs	2,093,842	1,715,939
16	Asset Retirement Costs	-	-
17	Total cost	2,149,352	1,749,627
18	Cost per KW of Installed capacity (line 5)	107.4676	94.1166
19	Production Expenses: Oper., Supv., & Engr.	8,810	8,810
20	Fuel	493,825	970
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	18,800	14,809
26	Misc. steam (or nuclear) power expenses	13,622	13,623
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	8,810	8,810
30	Maintenance of structures	2,963	1,030
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	65,886	28,668
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	612,716	76,720
35	Expenses per net KWh	0.2351	0.0000

Line No.	Item (a)	Plant Name: Straits (b)			Plant Name: Campbell (c)		
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	42490			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	11.604			0.000		
41	Avg. cost of fuel per unit burned	11.604			0.000		
42	Avg. cost of fuel burned per million Btu	11.604			0.000		
43	Avg. cost of fuel burned per KWh net gen.	189.2			0		
44	Avg. Btu per KWh net generation	16304.000			0.000		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

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 $2,313,024
402	20	c	BCC 4 & 5 includes ash, fuel handling and other non-fuel clause expenses in the amount of $2,070,285
403	20	d	JRW includes ash, fuel handling and other non-fuel clause expenses in the amount of $2,330,605
403	20	e	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of $4,366,304
403	20	f	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of $89,694
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 is Column (d), lines 1 through 18 is for the entire plant. Information in Column (e), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2014.
402.1	20	b	JCW 7 & 8 includes ash, fuel handling and other non-fuel clause expenses in the amount of $776,140
403.1	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of $2,867,907
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 $135,491
402	11	b	The statistic on this line has been updated.
402-403	6-7	b-e	The statistics on these lines have been updated.
403	11	d & e	The statistics on these lines have been updated.
402.1	6-7	b	The statistics on these lines have been updated.
403.1	7	e	The statistic on this line has been updated.
403.1	11	d	The statistic on this line has been updated.
403.1	6, 7, 9, 10, 11 & 44	f	The statistics on these lines have been updated.
402.2	11 & 12	c	The statistics on these lines have been updated.
403.2	6, 7, 9, 10 & 12	f	The statistics on these lines have been updated.
402.3	6, 7, 9, 10 & 12	b	The statistics on these lines have been updated.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 06/15/15	December 31, 2014

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: HARDY (b)	FERC Licensed Project No.2599 Plant name: HODENPYL (c)
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional
3	Year originally constructed	1931	1925
4	Year last unit was installed	1931	1925
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	19.00
6	Net peak demand on plant-megawatts (60 minutes)	33	18
7	Plant hours connected to load	7,674	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	104,498,000	55,121,000
13	Cost of plant:		
14	Land and Land Rights	328,677	40,221
15	Structures and Improvements	824,682	2,471,581
16	Reservoirs, Dams, and Waterways	5,773,516	5,004,449
17	Equipment costs	7,542,928	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)*	14,469,803	9,463,557
21	Cost per KW of installed capacity *(Line 20/5 div 1,000)*	459.0674	498.0819
22	Production Expenses:		
23	Operation Supervision and Engineering	102,409	91,386
24	Water for power	71,553	32,716
25	Hydraulic Expenses	105,221	131,099
26	Electric Expenses	159,288	110,638
27	Misc. Hydraulic Power Generation Expenses	224,490	130,048
28	Rents	0	0
29	Maintenance Supervision and Engineering	14,408	34,492
30	Maintenance of Structures	55,584	12,889
31	Maintenance of Reservoirs, Dams and Waterways	287,463	57,337
32	Maintenance of Electric Plant	134,329	29,719
33	Maintenance of Misc. Hydraulic Plant	57,490	18,227
34	Total Production Expenses *(Total lines 23 thru 33)*	1,212,235	648,551
35	Expenses per net KWh	0.0116	0.0118

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 06/15/15	December 31, 2014

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment.

FERC Licensed Project No.2580 Plant Name: TIPPY (d)	FERC Licensed Project No. _____ Plant Name: _____ (e)	FERC Licensed Project No. _____ Plant Name: _____ (f)	Line No.
Run-of-River			1
Conventional			2
1918			3
1918			4
20.10			5
20			6
8,760			7
			8
21			9
5			10
5			11
68,332,000			12
			13
4,380			14
1,137,527			15
5,238,139			16
2,464,175			17
13,383			18
0			19
8,857,604	0	0	20
440.6768			21
			22
92,979			23
35,579			24
250,055			25
117,717			26
145,314			27
0			28
34,492			29
32,611			30
32,593			31
9,907			32
114,049			33
865,296	0	0	34
0.0127			35

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 06/15/15	December 31, 2014

FOOTNOTE DATA

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	06/15/15	December 31, 2014

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)	1,551
6	Plant Hours Connected to Load While Generating	3,738
7	Net Plant Capability (In megawatts)	1,839
8	Average Number of Employees	40
9	Generation Exclusive of Plant Use-KWh	1,636,589,000
10	Energy Used for Pumping-KWh	2,337,478,000
11	Net Output for Load (line 9 minus line 10)-KWh	(700,889,000)
12	Cost of Plant	
13	Land and Land Rights	3,316,795
14	Structures and Improvements	60,142,586
15	Reservoirs, Dams and Waterways	212,711,599
16	Water Wheels, Turbines, and Generators	92,497,487
17	Accessory Electric Equipment	19,743,950
18	Miscellaneous Powerplant Equipment	16,381,755
19	Roads, Railroads, and Bridges	3,416,146
20	Asset Retirement Costs	
21	TOTAL Cost (Enter total of lines 13 thru 20)	408,210,318
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	206.2710
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

classified as "Other Power Supply Expenses."

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

7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36, and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10% of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10% of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. 2680 Plant Name: LUDINGTON (CECo %) (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional			1
1973			2
1973			3
1,009			4
921			5
2,183			6
938			7
			8
683,100,000			9
982,878,000			10
(299,778,000)	0	0	11
			12
2,290,346			13
29,629,962			14
97,018,757			15
45,448,190			16
9,056,626			17
9,798,894			18
75,904			19
			20
193,318,679	0	0	21
191.5943			22
			23
371,438			24
752,753			25
869,134			26
697,034			27
599,488			28
(2,058)			29
223,964			30
1,126,680			31
926,912			32
1,071,411			33
1,259,655			34
7,896,411	0	0	35
33,520,149			36
41,416,560	0	0	37
0.0606			38

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 06/15/15	December 31, 2014

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, 2014.
409	35	c	The expenses were adjusted to include an allocation of support costs to the plant unit.

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

GENERATING PLANT STATISTICS (Other Plants)

1. All other plants regardless of size or generation type

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro:					
2	Foote - FPC #2436	1918	9.00	8.7	30,345,000	4,626,946
3	Cooke - FPC #2450	1911	9.00	7.1	29,612,000	3,682,371
4	Five Channels - FPC #2453	1912	6.00	6.2	24,379,000	5,383,537
5	Loud - FPC #2449	1913	4.00	5.5	17,764,000	3,439,673
6	Alcona - FPC #2447	1924	8.00	8.1	30,713,000	3,964,860
7	Mio - FPC #2448	1916	4.96	4.2	16,325,000	5,668,969
8	Croton - FPC #2468	1907	8.85	8.5	25,975,000	10,182,915
9	Rogers - FPC #2451	1906	6.76	5.2	25,413,000	8,181,147
10	Webber - FPC #2566	1907	4.30	3.0	11,249,000	8,700,962
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.8	13,445,000	3,143,855
12						
13						
14	Wind:					
15	Lake Winds Energy Park	2012	100.80	98.3	269,422,000	221,386,969
16	Cross Winds Energy Park	2014	110.98	109.4	21,389,000	247,963,856
17						
18						
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

GENERATING PLANT STATISTICS (Other Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind, solar, biomass, etc. For nuclear, see inst. 11, p. 403.
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
5. If any plant is equipped with combinations of steam, hydro, steam, hydro, internal combustion or gas turbine equipment, etc report report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses Fuel (i)	Production Expenses Maintenance (j)	Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
						1
514,105	464,821		284,664			2
409,152	489,325		120,775			3
897,256	336,942		251,750			4
859,918	331,132		160,864			5
495,608	373,358		206,842			6
1,142,937	394,896		156,479			7
1,150,612	582,630		801,088			8
1,210,229	426,415		291,241			9
2,023,479	419,739		711,829			10
1,232,884	359,524		73,081			11
						12
						13
						14
2,196,299	913,611		418,443			15
2,234,311	412,590		3,668			16
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	(Mo, Da, Yr) 11/15/16	December 31, 2014

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	15-16	d	The statistics on these lines have been updated.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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) Hydro (c)	Steam (d)	(Other) (e)	Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
1	Gaylord (CT) 1-3	Mothballed				10/1/2014	
2	Staits (CT) 1	Mothballed				10/1/2014	
3	Morrow (CT)	Retired				3/13/2014	
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 wind, solar, biomass, etc.) (b)		Installed Capacity (In megawatts) Initial (c)	Ultimate (d)	Estimated Dates of Construction 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 wind, solar, biomass, etc.) (b)		Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction Start (e)	Completion (f)
28								
29								
30								
31								
32								
33								
34								

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [ ] An Original (2) [X] A Resubmission	11/15/16	December 31, 2014

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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(Next page is 413A)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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, *Nonutility Property.*
4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.
5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.
6. Designate any plant or equipment owned, not

Line No.	Name of Plant	Location of Plant	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. *(Indicate reheat boilers as 1050/1000)*	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
4							
5			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
6			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
7							
8	B C Cobb	Muskegon	1-1949 (2)	Gas	950	900	600
9			1-1949 (2)	Gas	950	900	600
10			1-1949 (2)	Gas	950	900	600
11			1-1956	Coal-Pulverized	2,300	1050/1000	1,050
12			1-1957	Coal-Pulverized	2,300	1050/1000	1,050
13							
14	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
15							
16			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
17							
18			1-1975	Crude & Residual Oil	2,250	955/955	4,625
19				& Natural Gas			
20			1-1977	Crude, Residual &	2,250	955/955	4,625
21				Natural Gas			
22							
23	J C Weadock	Essexville	1-1955	Coal-Pulverized	2,300	1050/1000	1,050
24			1-1958	Coal-Pulverized	2,300	1050/1000	1,050
25							
26	J R Whiting	Near Erie	1-1952	Coal-Pulverized	1,650	1000/1000	690
27			1-1952	Coal-Pulverized	1,650	1000/1000	690
28			1-1953	Coal-Pulverized	1,650	1000/1000	850
29							
30	Zeeland	Zeeland	1-2002	Combined Cycle	2,101	1050	660
31							
32	See Note (1) and (2) on Page 413A.1						
33	* Primary system pressure	** Steam generator output					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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 *(Include both ratings for boiler and turbine generator of dual-rated installations* 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	GENERATORS NAME PLATE Rating in Kw At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure *(Designate air cooled generators)* Min.	Max.	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.
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
												1
												2
1962	265	CC	2400	3600	97.4+	132.5	25.0	45.0	0.85	16.0		3
					97.4+	132.5	25.0	45.0	0.85	16.0		4
1967	403.9	TC	3500	3600	325.2	403.9	30.0	60.0	0.85	20.0		5
1980	871.3	TC	2400	3600	583.7	871.3	30.0	75.0	0.85	18.0	1,540.2	6
												7
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		8
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		9
1949	69	TC	850	3600	60	69	0.5	15.0	0.85	14.4		10
1956	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		11
1957	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		12
												13
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		14
					108.8	136	25.0	45.0	0.85			15
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		16
					108.8	136	25.0	45.0	0.85			17
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		18
												19
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0	1,946.30	20
												21
1955	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0		22
1958	156.3	TC	2000	3600	125	156.3	0.5	30.0	0.85	18.0	312.6	23
												24
												25
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		26
1952	106.3	TC	1450	3600	85	106.3	0.5	30.0	0.85	14.4		27
1953	132.8	TC	1450	3600	106.3	132.8	0.5	30.0	0.85	15.5	345.5	28
												29
2002	192.7	TC	1478	3600		590.8		45.0	0.85	18.0	590.8	30
												31
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												32
												33

Name of Respondent	This Report Is:	Date of Report	Year of Report
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FOOTNOTE DATA

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

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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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, *Nonutility Property*,
4. Designate any plant or portion thereof for which the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates of shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars

Line No.	Name of Plant	Location	Name of Stream	Water Wheels (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)			
				Attended or Unattended	Type of Unit	Year In-stalled	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Hardy	Newaygo County,	Muskegon	Attended*	Vert F	1931	100'
2		Big Prairie Township			Vert F	1931	100'
3					Vert F	1931	100'
4							
5	Hodenpyl	Wexford County,	Manistee	Attended*	Vert F	1925	67.5'
6		Springville Township			Vert F	1925	67.5'
7							
8	Tippy	Manistee County,	Manistee	Attended*	Vert F	1918	57.5'
9		Dickson Township			Vert F	1918	57.5'
10					Vert F	1918	57.5'
11							
12							
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36							
37		*Part-time attendance					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	
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)	(Name Plate Ratings in megawatts) (q)	Line No.
99'	163.6	14,800	1931	7.5	3	60	10	1		1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	14,800	1931	7.5	3	60	11.52	1	30	3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1		5
62'	120	12,000	1925	7.5	3	60	9.5	1	19	6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20	10
										11
										12
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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, *Nonutility Property.*
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 *(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)*				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	363.6' (3)	353'
2					Vert F	1973	363.7'	353'
3					Vert F	1973	363.7'	353'
4					Vert F	1973	363.7'	353'
5					Vert F	1973	363.7'	353'
6					Vert F	1973	363.7'	353'
7								
8								

(1) Respondent and the DTE Electric 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 DTE Electric 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 DTE Electric 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.
Operation, maintenance and other expenses of the project are shared by Respondent and DTE Electric, 51% and 49%, respectively.
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.

(2) All units are reversible pump/turbines.

(3) Gross Static Head pond full with average lake level for 2014 of 579.25'.

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PUMPED STORAGE GENERATING PLANTS (Continued)

generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrange ment 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)	*Fre-* quency or dc (o)	NAME PLATE RATING IN Hp (p)	MV's (q)	Line No.
	None								1
									2
									3
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Name of Respondent	This Report Is:	Date of Report	Year of Report
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PUMPED STORAGE GENERATING PLANTS (Continued)

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

Line No.	GENERATORS OR GENERATOR/MOTORS (In column (v) designate whether generator or motor)						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)
	Year Installed (r)	Voltage (s)	Phase (t)	Fre-quency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	(x)
1	1973	20.0	3	60 Hz	Generator 329.8 MW 0.85 Power Factor	6	1,978.80
2							
3							
4							
5							
6							
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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) 04/02/15	December 31, 2014

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, *Nonutility Property.*
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	Location of Plant	Prime Movers *In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.*			
			Internal-Combustion or Gas-Turbine	Year Installed	Cycle	Belted or Direct Connected
	(a)	(b)	(c)	(d)	(e)	(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	Straits					
27	Thetford 1-4					
28	Weadock(a)					
29	Whiting (a)					
30						
31						
32						
33	Retired:					
34	Gaylord 4 & 5					
35	Morrow A & B					
36	Thetford 5 - 9					
37						
38						
39						
40						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

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

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw)	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)	(n)	
	1966	13.8	3	60	16.0	4		1
	1968	13.8	3	60	18.6	1	82.6	2
								3
	1968	13.8	3	60	18.6	1	18.6	4
								5
	1968	13.8	3	60	18.0	1		6
	1969	13.8	3	60	18.0	1	36.0	7
								8
	1968	13.8	3	60	18.6	1	18.6	9
								10
	1968	13.8	3	60	18.6	1	18.6	11
								12
	1969	13.8	3	60	20	1	21.3	13
								14
	1970	13.8	3	60	33.6	4	222.1	15
	1971	13.8	3	60	17.6	5		16
								17
	2001	18.0	3	60	188.7	2	377.4	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
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								35
								36
								37
								38
								39
								40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility* Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	(f)	(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								
29								
30								
31								
32				TOTAL		0	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

TRANSMISSION LINE STATISTICS (Continued)

whether expenses with respect to such structures are included in the expenses reported for the line designated.
7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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.
2. Provide separate subheadings for overhead and 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

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From	To		Type	Average Number per Miles	Present	Ultimate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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25							
26							
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41							
42							
43							

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)	(k)	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
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								39
								40
								41
								42
								43

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribunion and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(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	138000	4800	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138000	24900	
16	ALDRICH - FLINT	Distrib Unattended	46000	8320	
17	ALGER - MOFFITT TWP	Distrib Unattended	138000	24900	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	130000	46000	4800
19	ALLENDALE - ALLENDALE TWP	Distrib Unattended	46000	8320	
20	ALMA - GREENDALE TWP	HV Distrib Unattended	138000	46000	4800
21	ALMEDA - FRASER TWP	HV Distrib Unattended	138000	46000	4800
22	ALPINE - ALPINE TWP	Distrib Unattended	138000	13090	
23	ALPINE - ALPINE TWP	Distrib Unattended	138000	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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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
12.50	1					31
						32
4.00	2					33
						34
10.00	1					35
3.13	1					36
13.25	2					37
						38
20.00	1					39
6.25	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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) 04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
260.00	5	2				1
						2
						3
						4
						5
						6
						7
7.00	1					8
6.25	1					9
40.00	1					10
6.25	1					11
6.25	1					12
20.00	1					13
6.25	1					14
7.00	1					15
192.50	4					16
						17
						18
						19
20.00	1					20
50.00	1					21
6.25	1					22
12.50	1					23
2.50	1					24
12.50	1					25
12.50	1					26
7.50	1					27
6.25	1					28
12.50	1					29
20.00	1					30
12.50	1					31
6.26	1					32
200.00	2					33
						34
3.13	1					35
12.50	1					36
6.25	1					37
20.00	1					38
100.00	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) 04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
20.00	1					1
14.00	1					2
6.26	2					3
						4
90.00	3					5
						6
						7
40.00	2					8
						9
140.00	4					10
						11
						12
						13
						14
60.00	2					15
						16
12.50	1					17
6.25	1					18
20.00	1					19
12.50	1					20
87.50	2					21
						22
12.50	1					23
12.50	1					24
25.00	2					25
						26
22.00	3					27
						28
						29
6.25	1					30
6.25	1					31
6.25	1					32
12.50	1					33
80.00	2					34
						35
14.00	1					36
50.00	1					37
12.75	2					38
						39
12.50	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	1					1
225.00	3					2
						3
						4
25.00	2					5
						6
2.50	1					7
6.26	2					8
						9
12.50	1					10
12.50	1					11
12.50	1					12
100.00	1					13
102.50	3					14
						15
						16
25.00	2					17
						18
6.25	1					19
25.00	2					20
						21
12.50	1					22
12.50	1					23
25.00	2					24
						25
26.25	2					26
						27
12.50	1					28
6.25	1					29
20.00	1					30
50.00	1					31
25.00	2					32
						33
40.00	2					34
						35
12.50	1					36
6.25	1					37
12.50	1					38
40.00	1					39
6.25	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
2	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	
3	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	
4	CARSON CITY - BLOOMER TWP	Distrib Unattended	46000	8320	
5	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
6	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
7	CASCADE - CASCADE TWP	Distrib Unattended	46000	8320	
8	CASCO - CASCO TWP	Distrib Unattended	46000	8320	
9	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
10	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
11	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
12	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
13	CELLASTO - MARSHALL TWP	Distrib Unattended	46000	24900	
14	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138000	46000	4800
15	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	
16	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
17	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
18	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
19	CERTAINTEED - JACKSON TWP	Distrib Unattended	46000	8320	
20	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
21	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
22	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
23	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	7200
24	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
25	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
26	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
27	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
28	CHELSEA - SYLVAN TWP	Retail Distrib Unattended	46000	8320	
29	CHENEY LIMESTONE - BELLEVUE TWP	Distrib Unattended	46000	8320	
30	CHERRY - GREEN LAKE TWP	Distrib Unattended	46000	12470	
31	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
32	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
33	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
34	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
35	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
36	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	7200
37	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
38	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
39	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
40	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	1					1
12.50	2					2
						3
6.25	1					4
12.50	1					5
26.50	2					6
						7
6.25	1					8
12.50	1					9
20.00	1					10
6.25	1					11
20.00	1					12
6.25	1					13
40.00	1					14
12.50	1					15
6.25	1					16
12.50	1					17
3.13	1					18
6.25	1					19
20.00	1					20
3.13	1					21
20.00	1					22
50.00	1					23
12.50	1					24
15.63	2					25
						26
12.50	1					27
14.00	1					28
3.13	1					29
6.25	1					30
12.50	1					31
6.25	1					32
40.00	2					33
						34
20.00	1					35
50.00	1					36
14.00	1					37
200.00	2					38
						39
5.00	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	
2	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	
3	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800
4	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138000	46000	4800
5	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
6	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
7	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
8	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
9	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
10	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
11	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	2400
12	COBB PLANT - MUSKEGON	Generation & HV Distrib At	138000	46000	4800
13	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
14	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
15	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
16	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
17	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
18	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
19	COLON - COLON TWP	Distrib Unattended	46000	8320	
20	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
21	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
22	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
23	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
24	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
25	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
26	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
27	CONWAY - LITTLE TRAVER TWP	Distrib Unattended	46000	13800	
28	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
29	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
30	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
31	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
32	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
33	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
34	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
35	COOPER - COOPER TWP	Distrib Unattended	46000	8320	
36	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46000	8320	
37	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138000	46000	4800
38	CORUNNA - CALEDONIA TWP	Distrib Unattended	46000	8320	
39	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138000	24900	
40	COURT STREET - BURTON TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
20.00	1					1
5.00	1					2
30.00	1					3
100.00	1					4
6.25	1					5
18.75	2					6
						7
20.00	1					8
12.50	1					9
200.00	2	1				10
						11
						12
12.50	1					13
6.25	1					14
20.00	1					15
50.00	1					16
12.50	1					17
20.00	1					18
6.25	1					19
12.50	1					20
12.50	1					21
13.25	2					22
						23
6.25	1					24
6.25	1					25
12.50	1					26
12.50	1					27
11.00	3	1				28
						29
						30
						31
21.88	3					32
						33
						34
6.25	1					35
12.50	1					36
100.00	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 (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	1					1
20.00	1					2
12.50	1					3
12.50	1					4
40.00	1					5
3.13	1					6
12.50	1					7
32.50	2					8
						9
6.25	1					10
12.50	1					11
50.00	1					12
25.00	2					13
						14
30.00	1					15
6.25	1					16
3.13	1					17
40.00	1					18
100.00	1					19
80.00	2					20
						21
6.25	1					22
12.50	1					23
40.00	2					24
						25
25.00	2					26
						27
15.63	2					28
						29
6.25	1					30
12.50	1					31
12.50	1					32
12.50	1					33
25.00	2					34
						35
6.25	1					36
12.50	1					37
200.00	2					38
						39
50.00	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

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

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
40.00	2					1
						2
3.13	1					3
12.50	1					4
12.50	1					5
12.50	1					6
12.50	1					7
12.50	1					8
40.00	2					9
						10
12.50	1					11
12.50	2					12
						13
2.50	1					14
6.25	1					15
12.50	1					16
6.25	1					17
20.00	1					18
12.50	1					19
12.50	1					20
20.00	1					21
12.50	1					22
12.50	1					23
26.65	2					24
						25
2.00	2					26
						27
6.25	1					28
6.25	1					29
6.25	1					30
20.00	1					31
80.00	4					32
						33
						34
						35
97.50	3					36
						37
						38
50.00	1					39
6.25	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	EMERALD - KALAMAZOO	Distrib Unattended	46000	8320	
2	EMERSON - CASCADE TWP	Distrib Unattended	138000	12470	
3	EMERSON - CASCADE TWP	Distrib Unattended	140000	13090	
4	EMMET - BEAR CREEK TWP	HV Distrib Unattended	138000	46000	4800
5	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	
6	ENSLEY - ENSLEY TWP	Distrib Unattended	46000	8320	
7	ERIE - ERIE TWP	Distrib Unattended	46000	12470	
8	ESSEXVILLE - HAMPTON TWP	Distrib Unattended	46000	8320	
9	EUREKA - EUREKA TWP	HV Distrib Unattended	138000	46000	4800
10	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
11	EVANSTON - EGELSTON TWP	Distrib Unattended	46000	12470	
12	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
13	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	12470	
14	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
15	FAIRFIELD - MADISON TWP	Distrib Unattended	46000	12470	
16	FARR ROAD - MANISTEE TWP	HV Distrib Unattended	138000	46000	4800
17	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	
18	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	7200
19	FENNVILLE - CLYDE TWP	Distrib Unattended	46000	8320	
20	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
21	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	
22	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
23	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
24	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	
25	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
26	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
27	FITZNER - EUREKA	Distrib Unattended	25000	24900	
28	FIVE CHANNELS HYDRO - OSCODA TWP	Generation & HV Distrib Ur	46000	4360	
29	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8320	
30	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
31	FLUSHING PARK - FLUSHING TWP	Distrib Unattended	46000	8320	
32	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
33	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
34	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	4800	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	

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
40.00	2					2
						3
40.00	1					4
12.50	1					5
6.25	1					6
6.25	1					7
12.50	1					8
50.00	1					9
25.00	2					10
						11
40.00	2					12
						13
4.00	2					14
						15
50.00	1					16
3.13	1					17
50.00	1					18
12.50	1					19
14.00	1					20
12.50	1					21
12.50	1					22
6.25	1					23
12.50	1					24
12.50	1					25
6.25	1					26
20.00	1					27
6.25	1					28
20.00	1					29
5.00	2					30
						31
10.83	5					32
						33
						34
						35
						36
12.50	1					37
6.25	1					38
60.00	2					39
						40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
2	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
3	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
4	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
5	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
6	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
7	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	13090	
8	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
9	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
10	FOX FARM - FILER TWP	Distrib Unattended	46000	12470	
11	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
12	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
13	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
14	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
15	FREELAND - TITTABAWASSEE TWP	Distrib Unattended	46000	8320	
16	FREEPORT - IRVING TWP	Distrib Unattended	46000	8320	
17	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
18	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
19	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
20	FRONTIER - RANSOM TWP	Distrib Unattended	46000	8320	
21	FROST - FROST TWP	Distrib Unattended	46000	8320	
22	FRUITPORT - BRUITPORT TWP	Distrib Unattended	45000	13090	
23	FULTON - ADA TWP	Distrib Unattended	46000	12470	
24	FULTON - ADA TWP	Distrib Unattended	46000	12470	
25	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
26	GAYLORD GENERATING - LIVINGSTON TWP	Distrib Unattended	138000	46000	4800
27	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
28	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
29	GENEVA - WAYLAND TWP	Distrib Unattended	46000	8320	
30	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
31	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
32	GETTY - MUSKEGON	Distrib Unattended	46000	12470	
33	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
34	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
35	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
36	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
37	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
38	GLEANER - TITTABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
39	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
40	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	

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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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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
12.50	1					22
25.00	2					23
						24
12.50	1					25
15.00	1					26
12.50	1					27
12.50	1					28
3.13	1					29
9.38	2					30
						31
12.50	1					32
12.50	1					33
12.50	1					34
12.50	1					35
13.25	2					36
						37
37.50	1					38
13.25	2					39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

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

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	1					1
6.25	1					2
12.50	1					3
18.75	2					4
						5
12.50	1					6
20.00	1					7
20.00	1					8
25.00	2					9
						10
12.50	1					11
25.00	2					12
						13
6.25	1					14
6.25	1					15
13.25	2					16
						17
6.25	1					18
12.50	1					19
12.50	1					20
12.50	1					21
6.26	2					22
						23
40.00	1					24
50.00	1					25
12.50	1					26
6.25	1					27
20.00	1					28
12.50	1					29
20.00	1					30
20.00	1					31
6.25	1					32
6.25	1					33
90.00	2					34
						35
20.00	1					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 (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	HARING - BOON TWP	Distrib Unattended	138000	8320	
2	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
3	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
4	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
5	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
6	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
7	HARRISON - HAYES TWP	Distrib Unattended	45000	8720	
8	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
9	HART - HART	Distrib Unattended	46000	13090	
10	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
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	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
15	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
16	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
17	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
18	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
19	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
20	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
21	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
22	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
23	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
24	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
25	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
20.00	1					1
13.25	2					2
						3
25.00	2					4
						5
6.25	1					6
19.50	2					7
						8
1.50	1					9
12.50	1					10
50.00	4					11
						12
						13
						14
30.00	2					15
						16
25.00	2					17
						18
12.50	1					19
160.00	2					20
						21
10.00	1					22
200.00	2					23
						24
12.50	1					25
20.00	1					26
40.01	4					27
						28
						29
						30
100.00	1					31
20.00	1					32
50.00	1					33
12.50	1					34
25.00	2					35
						36
12.50	1					37
20.00	1					38
12.50	1					39
12.50	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	13090	
15	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
16	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
17	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
18	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
19	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
20	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
22	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	
23	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
24	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	4800
25	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
26	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
27	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
28	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
29	IRVING - IRVING TWP	Distrib Unattended	46000	8320	
30	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
31	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
32	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
33	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
34	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	
35	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
36	IVANREST - WYOMING TWP	Distrib Unattended	45000	13090	
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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
12.50	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) 04/02/15	December 31, 2014

SUBSTATIONS

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
12.50	1					1
3.13	1					2
12.50	1					3
12.50	1					4
6.25	1					5
7.00	1					6
6.25	1					7
24.75	2					8
						9
20.00	1					10
2.50	1					11
12.50	1					12
1.50	1					13
12.50	1					14
18.75	2					15
						16
25.00	2					17
						18
25.00	2					19
						20
12.50	1					21
40.00	2					22
						23
40.00	2					24
						25
12.50	1					26
40.00	2					27
						28
12.50	1					29
40.00	2					30
						31
12.50	1					32
7.00	1					33
30.00	1					34
20.00	1					35
12.50	1					36
32.50	2					37
						38
12.50	1					39
100.00	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
2	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320	
3	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
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	
19	LAUNDRA - KOCHVILLE	Distrib Unattended	138000	8720	
20	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
21	LAWNDALE - SAGINAW	HV Distrib Unattended	138000	46000	4800
22	LAWRENCE - LAWRENCE TWP	Distrib Unattended	46000	8320	
23	LAYTON - MAPLE GROVE TWP	HV Distrib Unattended	138000	46000	4800
24	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
25	LEE STREET - WYOMING TWP	Distrib Unattended	46000	12470	
26	LEELANAU - LEELANAU TWP	Distrib Unattended	46000	12470	
27	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	45000	13090	
28	LEFFINGWELL - GRAND RAPIDS	Distrib Unattended	46000	13090	
29	LEHRING - BURNS TWP	Distrib Unattended	46000	8320	
30	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
31	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
32	LEITH STREET - BURTON TWP	Distrib Unattended	46000	8320	
33	LELAND - LELAND TWP	Distrib Unattended	46000	12470	
34	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
35	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
36	LENNON ROAD - FLINT	Distrib Unattended	46000	8320	
37	LEONARD - WALKER TWP	Distrib Unattended	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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
						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) 04/02/15	December 31, 2014

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	
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 - OSHTEMO TWP	HV Distrib Unattended	138000	46000	4800
10	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	
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	4800
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	45000	13090	
31	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	
32	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	4800
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	13090	
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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
6.25	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 (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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	13090	
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	MCGRAW - PORTSMOUTH TWP	Distrib Unattended	46000	8320	
18	MCGRAW - 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	MCMILLAN - DALTON TWP	Distrib Unattended	45000	13090	
23	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
24	MEADOWBROOKE - CALEDONIA TWP	Distrib Unattended	138000	12470	
25	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
26	MECOSTA - GREEN TWP	HV Distrib Unattended	138000	46000	4800
27	MEDICAL PARK - WYOMING TWP	Distrib Unattended	46000	12470	
28	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
29	MENDON - NOTTAWA TWP	Distrib Unattended	46000	8320	
30	MENDON - NOTTAWA TWP	Distrib Unattended	46000	24900	
31	MERIDIAN - MERIDIAN TWP	Distrib Unattended	46000	8320	
32	MERRILL - JONESFIELD TWP	Distrib Unattended	46000	8320	
33	MERSON - TROWBRIDGE TWP	Distrib Unattended	46000	8320	
34	MESICK - SPRINGVILLE TWP	Distrib Unattended	46000	24900	
35	MICHIGAN - GRAND RAPIDS	Distrib Unattended	138000	12470	
36	MICHIGAN CASTING - SPRING LAKE TWP	Distrib Unattended	46000	12470	
37	MICHIGAN CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
38	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
39	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
40	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
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
12.50	1					22
40.00	2					23
						24
100.00	2					25
						26
20.00	1					27
22.50	3					28
						29
						30
7.00	1					31
7.00	1					32
6.25	1					33
6.25	1					34
20.00	1					35
6.25	1					36
12.50	1					37
12.50	1					38
11.25	2					39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	
2	MIDLAND - MIDLAND TWP	Distrib Unattended	46000	8320	
3	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
4	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
5	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
6	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
7	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
8	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
9	MILLER ROAD - FLINT	Distrib Unattended	46000	8320	
10	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
11	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
12	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
13	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138000	8320	
14	MIO DAM - BIG CREEK TWP	HV Distrib Unattended	138000	8320	
15	MISSION - UNION TWP	Distrib Unattended	46000	8320	
16	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
17	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
18	MONITOR - MONITOR TWP	HV Distrib Unattended	138000	46000	2400
19	MONITOR - MONITOR TWP	HV Distrib Unattended	138000	46000	4800
20	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
21	MONTEREY - SALEM TWP	Distrib Unattended	69000	8320	
22	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
23	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
24	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
25	MORENCI - SENECA TWP	Distrib Unattended	46000	12470	
26	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
27	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
28	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
29	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
30	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
31	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
32	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
33	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
34	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
35	MT PLEASANT - UNION TWP	Distrib Unattended	46000	8320	
36	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
37	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
38	MUNSON - GARFIELD TWP	Distrib Unattended	46000	12470	
39	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	69000	46000	7200
40	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	1					1
12.50	1					2
12.50	1					3
12.50	1					4
30.00	1					5
200.00	2					6
						7
12.50	1					8
12.50	1					9
40.00	2					10
						11
20.00	1					12
10.00	2					13
						14
20.00	1					15
12.50	1					16
14.00	1					17
67.50	2					18
						19
6.25	1					20
12.50	1					21
10.00	1					22
200.00	2					23
						24
5.60	1					25
12.50	1					26
12.50	1					27
12.50	1					28
6.25	1					29
130.00	3					30
						31
						32
7.00	1					33
12.50	1					34
12.50	1					35
40.00	2					36
						37
12.50	1					38
260.00	4					39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
2	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140000	46000	7200
3	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	
4	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46000	8320	
5	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
6	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
7	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
8	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
9	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
10	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
11	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
12	NEW/USED, PENDING EVALUATION -		45000	8720	
13	NEW/USED, PENDING EVALUATION -		45000	8720	
14	NEW/USED, PENDING EVALUATION -		45000	13090	
15	NEW/USED, PENDING EVALUATION -		138000	12470	
16	NEW/USED, PENDING EVALUATION -		140000	8720	
17	NEW/USED, PENDING EVALUATION -		140000	8720	
18	NEW/USED, PENDING EVALUATION -		140000	26190	
19	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	
20	NEWAYGO - GARFIELD TWP	Distrib Unattended	46000	8320	
21	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
22	NIAGARA - SAGINAW	Distrib Unattended	46000	12470	
23	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
24	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
25	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
26	NORTH ADAMS - ADAMS TWP	Distrib Unattended	46000	8320	
27	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	
28	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	4800
29	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
30	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
31	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
32	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
33	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
34	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
35	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	12470	
36	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
37	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
38	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
39	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
40	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
						1
						2
21.88	2					3
						4
6.25	1					5
3.13	1					6
12.50	1					7
6.25	1					8
6.25	1					9
5.60	1					10
3.12	1					11
		7				12
						13
						14
						15
						16
						17
						18
5.00	1					19
3.13	1					20
9.38	1					21
12.50	1					22
12.50	1					23
7.00	1					24
3.13	1					25
5.00	1					26
12.50	1					27
50.00	1					28
12.50	1					29
31.50	3					30
						31
						32
12.50	1					33
20.00	1					34
20.00	1					35
12.50	1					36
6.26	2					37
						38
12.50	1					39
4.38	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
2	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
3	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
4	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
5	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
6	O-AT-KA - EAST BAY TWP	Distrib Unattended	46000	12470	
7	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
8	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
9	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
10	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
11	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
12	OKEMOS - MERIDIAN TWP	Distrib Unattended	46000	8320	
13	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
14	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
15	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
16	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
17	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
18	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
19	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
20	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
21	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
22	OSCODA - AU SABLE TWP	Distrib Unattended	45000	11550	
23	OSHTEMO - OSHTEMO TWP	Distrib Unattended	46000	8320	
24	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
25	OTSEGO - MARTIN TWP	Distrib Unattended	46000	8320	
26	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
27	OVID - OVID TWP	Distrib Unattended	46000	8320	
28	OWOSSO - CALEDONIA TWP	Distrib Unattended	140000	46000	7200
29	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
30	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
31	PACKARD - EATON	Distrib Unattended	138000	24900	
32	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
33	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
34	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
35	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
36	PALO - RONALD TWP	Distrib Unattended	46000	8320	
37	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
38	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
39	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
40	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
18.10	2					2
						3
50.00	1					4
12.50	1					5
3.13	1					6
12.50	1					7
50.00	1					8
15.00	1					9
12.50	1					10
10.13	2					11
						12
12.50	1					13
5.00	1					14
12.50	1					15
6.25	1					16
20.00	2					17
						18
25.00	2					19
						20
6.25	1					21
6.25	1					22
7.00	1					23
12.50	1					24
6.25	1					25
12.50	1					26
12.50	1					27
125.00	3					28
						29
						30
12.50	1					31
100.00	1					32
25.00	2					33
						34
5.00	1					35
2.50	1					36
25.00	2					37
						38
7.00	1					39
25.00	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
2	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
3	PASADENA - FLINT	HVD / Distrib Unattended	138000	46000	4800
4	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	
5	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	
6	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
7	PEACH RIDGE - SPARTA TWP	Distrib Unattended	46000	8320	
8	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
9	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
10	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
11	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
12	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
13	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
14	PENTWATER - PENTWATER TWP	Distrib Unattended	46000	12470	
15	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
16	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
17	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
18	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
19	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
20	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
21	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
22	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
23	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
24	PINE RIVER - ARCADA TWP	Distrib Unattended	46000	8320	
25	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	7200
26	PISTON RING - SPARTA TWP	Distrib Unattended	138000	8320	
27	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
28	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
29	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
30	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
31	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
32	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	
33	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
34	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800	
35	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000	4800
36	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
37	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320	
38	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320	
39	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900	
40	POTTER - SAGINAW	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
						1
40.00	1					2
100.00	1					3
12.50	1					4
20.00	1					5
3.00	2					6
						7
14.00	1					8
20.00	1					9
10.00	1					10
6.25	1					11
12.50	1					12
7.00	1					13
2.50	1					14
12.50	1					15
12.50	1					16
6.25	1					17
25.00	2					18
						19
5.00	1					20
6.25	1					21
12.50	1					22
7.00	1					23
12.50	1					24
50.00	1					25
32.50	2					26
						27
11.85	2					28
						29
6.25	1					30
12.50	1					31
12.50	1					32
20.00	2					33
						34
50.00	1					35
25.00	2					36
						37
12.50	1					38
10.00	1					39
40.00	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	POTTER - SAGINAW	Distrib Unattended	46000	8320	
2	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720	
3	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000	
4	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190	
5	PRINCETON - EMMET TWP	Distrib Unattended	46000	8320	
6	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138000	12470	
7	PULLMAN - LEE TWP	Distrib Unattended	46000	8320	
8	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320	
9	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	13800
10	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000	7200
11	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000	7200
12	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470	
13	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900	
14	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320	
15	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000	4800
16	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940	
17	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320	
18	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	12470	
19	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720	
20	READING - READING TWP	Distrib Unattended	46000	8320	
21	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
22	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320	
23	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320	
24	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
25	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320	
26	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
27	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320	
28	RENTON - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
29	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900	
30	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800
31	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
32	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
33	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
34	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
35	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
36	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
37	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
38	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
39	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
40	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
6.25	1					3
12.50	1					4
12.50	1					5
12.50	1					6
5.00	1					7
12.50	1					8
200.00	2					9
						10
50.00	1					11
20.00	1					12
6.25	1					13
12.50	1					14
100.00	1					15
20.00	1					16
17.50	2					17
						18
12.50	1					19
6.25	1					20
26.50	2					21
						22
7.00	1					23
19.50	2					24
						25
11.25	2					26
						27
3.13	1					28
7.00	1					29
40.00	1					30
7.00	1					31
2.50	1					32
80.00	3					33
						34
						35
7.00	1					36
40.00	2					37
						38
200.00	2					39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
2	RIX ROAD - OSHTEMO TWP	Distrib Unattended	46000	8320	
3	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
4	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	
5	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
6	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	
7	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
8	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
9	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
10	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
11	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
12	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
13	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
14	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
15	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
16	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
17	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
18	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46000	8320	
19	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
20	RYNO - BIG CREEK TWP	Distrib Unattended	140000	26190	
21	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
22	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8320	
23	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8720	
24	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
25	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
26	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
27	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
28	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
29	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
30	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	
31	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	
32	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
33	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
34	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
35	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
36	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
37	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
38	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
39	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
40	SCIPIO - SCIPIO TWP	Distrib Unattended	46000	8320	

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
12.50	2					1
						2
20.00	1					3
32.50	2					4
						5
12.50	1					6
12.50	1					7
20.00	1					8
12.50	1					9
5.00	1					10
6.25	1					11
6.25	1					12
25.00	2					13
						14
12.50	1					15
2.50	1					16
12.50	1					17
10.00	1					18
12.50	1					19
12.50	1					20
30.00	1					21
40.00	2					22
						23
12.50	1					24
5.00	1					25
77.50	2					26
						27
32.50	2					28
						29
11.25	2					30
						31
11.25	3					32
						33
						34
18.75	2					35
						36
12.50	1					37
12.50	1					38
6.25	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) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	4800
2	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
3	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	
4	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	
5	SEIDEL - SAGINAW	Distrib Unattended	46000	8320	
6	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
7	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
8	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
9	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
10	SHAKER - SPRING LAKE TWP	Distrib Unattended	46000	480	
11	SHAPECO - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
12	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320	
13	SHELBY - ARCADA TWP	Distrib Unattended	46000	12470	
14	SHEPHERD - COE TWP	Distrib Unattended	46000	8320	
15	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320	
16	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320	
17	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320	
18	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470	
19	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900	
20	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000	4800
21	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470	
22	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470	
23	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720	
24	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320	
25	SLOAN - FLINT	Distrib Unattended	46000	8320	
26	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320	
27	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
28	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
29	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
30	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940	
31	SOLVAY - MADISON TWP	Distrib Unattended	138000	24900	
32	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000	7200
33	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320	
34	SPARES, M&S 22 - ALMA		45000	13090	
35	SPARES, M&S 22 - ALMA		46000	8320	
36	SPARES, M&S 22 - ALMA		45000	8720	
37	SPARES, M&S 22 - ALMA		45000	8720	
38	SPARES, M&S 22 - ALMA		45000	8720	
39	SPARES, M&S 22 - ALMA		140000	46000	7200
40	SPARES, M&S 22 - ALMA		46000	13800	

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
40.00	1					1
6.25	1					2
7.00	1					3
1.50	1					4
12.50	1					5
50.00	2					6
						7
1.50	3					8
						9
						10
3.13	1					11
20.00	1					12
6.25	1					13
12.50	1					14
6.25	1					15
1.88	1					16
12.50	1					17
12.50	1					18
14.00	1					19
37.50	1					20
100.00	2					21
						22
32.50	2					23
						24
12.50	1					25
4.46	4					26
						27
						28
						29
20.00	1					30
12.50	1					31
50.00	1					32
12.50	1					33
		40				34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

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		45000	13090	
2	SPARES, M&S 22 - ALMA		45000	26190	
3	SPARES, M&S 22 - ALMA		45000	26190	
4	SPARES, M&S 22 - ALMA		138000	8320	
5	SPARES, M&S 22 - ALMA		45000	13090	
6	SPARES, M&S 22 - ALMA		138000	24900	
7	SPARES, M&S 22 - ALMA		46000	13800	
8	SPARES, M&S 22 - ALMA		45000	8720	
9	SPARES, M&S 22 - ALMA		45000	8720	
10	SPARES, M&S 22 - ALMA		45000	13090	
11	SPARES, M&S 22 - ALMA		45000	8720	
12	SPARES, M&S 22 - ALMA		46000	8720	
13	SPARES, M&S 22 - ALMA		45000	8720	
14	SPARES, M&S 22 - ALMA		46000	8720	
15	SPARES, M&S 22 - ALMA		138000	8320	
16	SPARES, M&S 22 - ALMA		45000	4360	
17	SPARES, M&S 22 - ALMA		46000	24940	
18	SPARES, M&S 22 - ALMA		45000	8720	
19	SPARES, M&S 22 - ALMA		138000	8320	
20	SPARES, M&S 22 - ALMA		138000	13800	
21	SPARES, M&S 22 - ALMA		43800	480	
22	SPARES, M&S 22 - ALMA		138000	46000	7200
23	SPARES, M&S 22 - ALMA		46000	8320	
24	SPARES, M&S 22 - ALMA		45000	8720	
25	SPARES, M&S 22 - ALMA		45000	13090	
26	SPARES, M&S 22 - ALMA		45000	26190	
27	SPARES, M&S 22 - ALMA		45000	8720	
28	SPARES, M&S 22 - ALMA		46000	12470	
29	SPARES, M&S 22 - ALMA		45000	13090	
30	SPARES, M&S 22 - ALMA		45000	8720	
31	SPARES, M&S 22 - ALMA		138000	8320	
32	SPARES, M&S 22 - ALMA		138000	12470	
33	SPARES, M&S 22 - ALMA		45000	26190	
34	SPAULDING - ADA TWP	HV Distrib Unattended	138000	46000	7200
35	SPICEBUSH - LEE TWP	Distrib Unattended	46000	24900	
36	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46000	8320	
37	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45000	26190	
38	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46000	12470	
39	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
40	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
	100.00	1				34
	5.00	1				35
	12.50	1				36
	12.50	1				37
	12.50	1				38
	12.50	1				39
	6.25	1				40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8720	
2	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8320	
3	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138000	24900	
4	SQUIRE HILL - FLINT	Distrib Unattended	46000	8320	
5	SQUIRES - ALLEN TWP	Distrib Unattended	46000	8320	
6	ST CHARLES - ST CHARLES TWP	Distrib Unattended		8320	
7	ST HELEN - AU SABLE TWP	Distrib Unattended	46000	8320	
8	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
9	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
10	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	8320	
11	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	4160	
12	STACEY - CLAYTON TWP	Distrib Unattended	138000	24900	
13	STADIUM - KALAMAZOO	Distrib Unattended	46000	8320	
14	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
15	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
16	STANDISH - STANDISH TWP	Distrib Unattended	46000	8320	
17	STANLEY - MT MORRIS TWP	Distrib Unattended	46000	8320	
18	STANTON - EVERGREEN TWP	Distrib Unattended	48000	8660	
19	STANTON - EVERGREEN TWP	Distrib Unattended	43800	8720	
20	STARKS - HOMER TWP	Distrib Unattended	45000	8320	
21	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
22	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
23	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	
24	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
25	STEELCASE - PARIS TWP	Distrib Unattended	138000	7560	
26	STERNS ROAD - ERIE TWP	Distrib Unattended	46000	12470	
27	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470	
28	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320	
29	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
30	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	12470	
31	STOVER - KEARNEY TWP	HV Distrib Unattended	138000	46000	4800
32	STRONACH - STRONACH TWP	HV Distrib Unattended	138000	46000	4800
33	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
34	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200
35	SUMMIT - SUMMIT TWP	Distrib Unattended	46000	8320	
36	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8720	
37	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8320	
38	SURREY - SURREY TWP	Distrib Unattended	46000	24900	
39	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46000	12470	
40	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	46000	8320	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
6.25	1					3
12.50	1					4
7.00	1					5
12.50	1					6
7.00	1					7
12.50	2					8
						9
15.63	2					10
						11
12.50	1					12
9.38	1					13
25.00	2					14
						15
12.50	1					16
12.50	1					17
5.00	2					18
						19
12.50	1					20
20.00	1					21
25.00	2					22
						23
40.00	2					24
						25
14.00	1					26
12.50	1					27
12.50	1					28
40.00	2					29
						30
18.75	1					31
40.00	1					32
200.00	2					33
						34
12.50	1					35
6.26	2					36
						37
6.25	1					38
6.25	1					39
2.50	1					40

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Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46000	8320	
2	SYLVAN - SYLVAN TWP	Distrib Unattended	46000	8320	
3	TALLMAN - EAGLE TWP	Distrib Unattended	138000	24900	
4	TAMARACK - CATO TWP	Distrib Unattended	46000	12000	
5	TANIUM - MONTAGUE TWP	Distrib Unattended	46000	12470	
6	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
7	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320	
8	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
9	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470	
10	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46000	8320	
11	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46000	8320	
12	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46000	12470	
13	TERRACE - MUSKEGON	Distrib Unattended	46000	12470	
14	TEXAS - TEXAS TWP	Distrib Unattended	46000	8320	
15	THAYER - SAGINAW	Distrib Unattended	46000	8320	
16	THOMAS - THOMAS TWP	Distrib Unattended	46000	8320	
17	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138000	46000	7200
18	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
19	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320	
20	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	11500
21	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	7200
22	TINSMAN - HOLLY TWP	Distrib Unattended	138000	8320	
23	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Ur	138000	7500	
24	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320	
25	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
26	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
27	TREMAINE - ORANGE TWP	Distrib Unattended	70000	26190	
28	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
29	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	138000	46000	4800
30	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
31	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
32	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
33	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
34	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
35	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
36	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
37	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
38	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
39	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
40	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
14.00	1					3
6.25	1					4
12.50	1					5
6.26	2					6
						7
18.75	2					8
						9
12.50	1					10
6.25	1					11
12.50	1					12
12.50	1					13
12.50	1					14
12.50	1					15
12.50	1					16
50.00	1					17
12.50	2					18
						19
100.00	2					20
						21
12.50	1					22
22.50	1					23
12.50	1					24
5.00	1					25
6.25	1					26
12.50	1					27
3.25	1					28
20.00	1					29
12.50	2					30
						31
12.50	1					32
6.25	1					33
6.25	1					34
12.50	1					35
20.00	1					36
6.25	1					37
36.25	4					38
						39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
2	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
3	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
4	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
5	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
6	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
7	VANDERBILT TEMP -		138000	12470	
8	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	46000	8320	
9	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
10	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
11	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
12	VERNON - CLARE	Distrib Unattended	138000	46000	4800
13	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
14	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	7200
15	VEVAY - VEVAY TWP	HV Distrib Unattended	138000	46000	4800
16	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
17	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
18	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
19	VROOMAN - SUMMIT TWP	HV Distrib Unattended	138000	46000	4800
20	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
21	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
22	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
23	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
24	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
25	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
26	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
27	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
28	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
29	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
30	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
31	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
32	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
33	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	45000	26190	
34	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
35	WATERTOWN - DEWITT TWP	Distrib Unattended	46000	8320	
36	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
37	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
38	WAYLAND - WAYLAND TWP	Distrib Unattended	46000	8320	
39	WAYLAND - WAYLAND TWP	Distrib Unattended	138000	46000	4800
40	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
						1
12.50	1					2
12.00	1					3
20.00	1					4
20.00	1					5
6.25	1					6
12.50	1					7
12.50	1					8
3.00	3					9
						10
						11
37.50	1					12
200.00	2					13
						14
40.00	1					15
25.00	2					16
						17
12.50	1					18
100.00	1					19
67.50	2					20
						21
12.50	1					22
1.88	1					23
12.50	1					24
3.13	1					25
20.00	1					26
1.50	1					27
17.50	2					28
						29
6.25	1					30
14.00	1					31
40.00	1					32
12.50	1					33
50.00	1					34
6.25	1					35
25.00	2					36
						37
32.50	2					38
						39
200.00	2					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
2	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
3	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
4	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	46000	7200
5	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	130000	46000	4800
6	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
7	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
8	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
9	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	
10	WEST CLARK LAKE - COLUMBIA TWP	Distrib Unattended	45000	8720	
11	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
12	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
13	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
14	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
15	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
16	WESTERN AVENUE TEMP - LAKETON	Distrib Unattended	46000	13090	
17	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
18	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
19	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
20	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
22	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
23	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
24	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
25	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
26	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46000	8720	
27	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
28	WHITING - ERIE TWP	Generation & HV Distrib At	138000	46000	7200
29	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
30	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
31	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
32	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
33	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
34	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
35	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
36	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
37	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
38	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
39	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
40	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	

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Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	Line No.
						1
260.00	4					2
						3
						4
						5
2.50	1					6
12.50	1					7
7.00	1					8
5.00	1					9
12.50	1					10
20.00	1					11
12.50	1					12
14.00	1					13
12.50	1					14
12.50	1					15
12.50	1					16
12.50	1					17
3.13	1					18
11.25	2					19
						20
80.00	2					21
						22
6.25	1					23
87.50	2					24
						25
22.50	2					26
						27
50.00	1					28
6.25	1					29
18.75	2					30
						31
6.25	1					32
12.50	2					33
						34
40.00	1					35
12.50	2					36
						37
12.50	1					38
6.25	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) 04/02/15	December 31, 2014

SUBSTATIONS

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
2	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	
3	WOOD STREET - FLINT	Distrib Unattended	46000	8320	
4	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320	
5	WOODWARD - SELMA TWP	Distrib Unattended	46000	14400	
6	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470	
7	YORKVILLE - ROSS TWP	Distrib Unattended	46000	8320	
8	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A resubmission	04/02/15	December 31, 2014

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
3.13	1					4
6.25	1					5
12.50	1					6
6.25	1					7
20.00	1					8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
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						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) 04/02/15	December 31, 2014

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	Number of Watt-Hours Meters	LINE TRANSFORMERS	
			Number	Total Capacity (In Mva)
	(a)	(b)	(c)	(d)
1	Number at Beginning of Year	1,911,379	631,637	
2	Additions During Year			
3	Purchases	210,854	11,792	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	210,854	11,792	0
6	Reduction During Year			
7	Retirements	214,851	8,204	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	214,851	8,204	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,907,382	635,225	0
11	In Stock	6,212	70,570	
12	Locked Meters on Customers' Premises	53,911		
13	Inactive Transformers on System			
14	In Customers' Use	1,847,259	564,655	
15	In Companys' Use			
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,907,382	635,225	0

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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) 04/02/15	December 31, 2014

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

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

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

C. Solid waste disposal costs:
(1) Ash handling and disposal equipment
(2) Land
(3) Settling ponds
(4) Other.

D. Noise abatement equipment:
(1) Structures
(2) Mufflers
(3) Sound proofing equipment
(4) Monitoring equipment
(5) Other.

E. Esthetic costs:
(1) Architectural costs
(2) Towers
(3) Underground lines
(4) Landscaping
(5) Other.

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

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

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

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

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	258,161,908			2,175,820,155	
2	Water Pollution Control Facilities	(56,562)			245,947,957	
3	Solid Waste Disposal Costs	379,699			162,334,183	
4	Noise Abatement Equipment	0			1,770,425	
5	Esthetic Costs	0			26,944,000	
6	Additional Plant Capacity	0			14,286,000	
7	Miscellaneous *(Identify significant)*	2,224,964			115,309,946	
8	**TOTAL** ***(Total of lines 1 thru 7)***	260,710,009	0	0	2,742,412,666	0
9	Construction work in progress				539,328,040	

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) 04/02/15	December 31, 2014

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
430	7	b	**Miscellaneous (Line 7):** **Yr 2014**
			1) Environmental Protection
			Fossil Plants 316b Fish Entrainment Fish Study 162,218
			2) Flood & Erosion Control Protection
			Flow Gauging/Water Quality Monitoring
			River Monitoring System, Seawall 2,270,733
			Park & Related Facilities 10,409
			Wind Farms (275,289)
			Environmental Comp 58,384
			Other (1,491)
			Total **$2,224,964**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	12,949,286	12,949,286
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	2,177,206	2,177,206
6	Difference in Cost of Environmentally Clean Fuels (1)	(209,732,000)	
7	Replacement Power Costs (2)	5,128,224	5,128,224
8	Taxes and Fees		
9	Administrative and General		
10	Other *(Identify significant)*		
11	TOTAL	(189,477,284)	20,254,716

(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.

(2) Based on the average price of interchange power. Energy cost of electrostatic precipitators is included utilizing the average production cost for the year.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

RENEWABLE ENERGY RESOURCES

1. Renewable energy means electricity generated using a renewable energy system

2. Report all costs of renewable energy resources under the major classifications provided below and include, as a minimum, the items listed hereunder:
   A. Biomass
   B. Solar
   C. Solar Thermal
   D. Wind Energy
   E. Kinetic energy of moving water including:
      i. Waves, tides or currents
      ii. Water released through a dam
   F. Geothermal Energy
   G. Municipal Solid Waste
   H. Landfill gas produced by municipal solid waste
   I. Other

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

5. Report construction work in progress relating to renewable energy resources at line 11.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass					
2	Solar					
3	Solar Thermal					
4	Wind Energy	247,984,080			469,350,825	
5	Kinetic energy of moving water	2,563,090	(85,111)		89,766,200	
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	**TOTAL *(Total of lines 1 thru 9)***	250,547,170	(85,111)	0	559,117,025	0
11	Construction work in progress				14,375,561	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) [X] An Original (2) [ ] A Resubmission	4/2/2015	December 31, 2014

RENEWABLE ENERGY RESOURCE EXPENSES

1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs.
3. Item 6 subject to MCL460.1047(3)
4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.
6. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	24,646,721	24,646,721
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	10,962,913	10,962,913
3	Financing Costs		0
4	Ancillary to ensure Quality/Reliability		0
5	Renewable Energy Credits	8,058,079	8,058,079
6	Interest on Regulatory Liability (asset)	453,546	453,546
7	Taxes and Fees (include credits)	983,005	983,005
8	Administrative and General	443,322	443,322
9	Other *(Identify)*		0
10	TOTAL	45,547,586	45,547,586

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