

ANNUAL REPORT
OF
CONSUMERS ENERGY COMPANY
TO THE
MICHIGAN PUBLIC SERVICE
COMMISSION
FOR THE YEAR ENDED
DECEMBER 31, 2018



Report of Independent Auditors

To the Board of Directors and Management

We have audited the accompanying financial statements of Consumers Energy Company, which comprise the balance sheets as of December 31, 2018 and 2017 and the related statements of income, of retained earnings and of cash flows for the years then ended, included on pages 110 through 123 of the accompanying Michigan Public Service Commission Form P-521.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in the 'Basis of Presentation' section of the Notes. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Consumers Energy Company as of December 31, 2018 and 2017, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of



the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in the 'Basis of Presentation' section of the Notes.

Basis of Accounting

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

Restriction of Use

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

PricewaterhouseCoopers LLP

Detroit, MI
April 1, 2019

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by 1919 PA 419, as amended, being MCL 460.55 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 state law.

Report submitted for year ending: December 31, 2018																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name:</td><td>Glenn P. Barba</td><td>Title:</td><td>Vice President, Controller, CAO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI Zip: 49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-2100</td></tr></table>		Name:	Glenn P. Barba	Title:	Vice President, Controller, CAO	Address:	One Energy Plaza			City:	Jackson	State:	MI Zip: 49201	Telephone, Including Area Code:	(517) 788-2100		
Name:	Glenn P. Barba	Title:	Vice President, Controller, CAO														
Address:	One Energy Plaza																
City:	Jackson	State:	MI Zip: 49201														
Telephone, Including Area Code:	(517) 788-2100																
If the utility name has been changed during the past year: Prior Name: Date of Change:																	
Two copies of the published annual report to stockholders: <table><tr><td><input checked="checked" type="checkbox"/></td><td><input type="checkbox"/></td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>will be forwarded to the Commission</td></tr><tr><td colspan="2"></td><td>on or about April 1, 2019</td></tr></table>		<input checked="checked" type="checkbox"/>	<input type="checkbox"/>	were forwarded to the Commission	<input type="checkbox"/>	<input type="checkbox"/>	will be forwarded to the Commission			on or about April 1, 2019							
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		on or about April 1, 2019															
Annual reports to stockholders: <table><tr><td><input checked="checked" type="checkbox"/></td><td><input type="checkbox"/></td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>are not published</td></tr></table>		<input checked="checked" type="checkbox"/>	<input type="checkbox"/>	are published	<input type="checkbox"/>	<input type="checkbox"/>	are not published										
<input checked="checked" type="checkbox"/>	<input type="checkbox"/>	are published															
<input type="checkbox"/>	<input type="checkbox"/>	are not published															

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Jennifer Brooks) at
brooks10@michigan.gov OR forward correspondence to:

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

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

GENERAL INFORMATION

I. Purpose:

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

II. Who Must Submit:

Each major and nonmajor gas company, as classified by the Commission's Uniform System of Accounts must submit this form.

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

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

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

III. What and Where to Submit:

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

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

Retain one copy of this report for your files. Also submit the electronic version of this record to Jennifer Brooks at the address below or to brooks.j10@michigan.gov

(b) Submit immediately upon publication, one (1) copy of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (c) on Page 5, the List of Schedules.) Mail these reports to:

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

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

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

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

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

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

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

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

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

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

IV. When to Submit

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

GENERAL INSTRUCTIONS

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

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


- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
- (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
 - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Michigan Public Service Commission
Financial Analysis & Audit Division
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of the preprinted schedules if they are in substantially the same format.
- XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

DEFINITIONS

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

MPSC FORM P-521

ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company	02 Year of Report December 31, 2018	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Glenn P. Barba	06 Title of Contact Person Vice President, Controller, CAO	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-2100	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Glenn P. Barba	03 Signature 	04 Date Signed (Mo, Da,Yr) April 1, 2019
02 Title Vice President, Controller, CAO		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

LIST OF SCHEDULES (Electric Utility)

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

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

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<p align="center">GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</p> <p>General Information 101</p> <p>Control Over Respondent & Other Associated Companies M 102</p> <p>Corporations Controlled by Respondent 103</p> <p>Officers and Employees M 104</p> <p>Directors M 105</p> <p>Security Holders and Voting Powers M 106-107</p> <p>Important Changes During the Year 108-109</p> <p>Comparative Balance Sheet M 110-113</p> <p>Statement of Income for the Year 114-117</p> <p>Statement of Retained Earnings for the Year 118-119</p> <p>Statement of Cash Flows 120-121</p> <p>Notes to Financial Statements 122-123</p> <p>Accumulated Comprehensive Income 122A-B</p>		
<p align="center">BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</p> <p>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion 200-201</p> <p>Nuclear Fuel Materials 202-203</p> <p>Electric Plant in Service M 204-211</p> <p>Electric Plant Leased to Others 213</p> <p>Electric Plant Held for Future Use 214</p> <p>Construction Work in Progress - Electric M 216</p> <p>Construction Overheads - Electric 217</p> <p>General Description of Construction Overhead Procedure M 218</p> <p>Accumulated Provision for Depreciation of Electric Utility Plant M 219</p> <p>Nonutility Property M 221</p> <p>Investment in Subsidiary Companies 224-225</p> <p>Materials and Supply 227</p> <p>Allowances 228-229</p> <p>Extraordinary Property Losses 230B</p> <p>Unrecovered Plant and Regulatory Study Costs 230B</p> <p>Other Regulatory Assets M 232</p> <p>Miscellaneous Deferred Debits M 233</p> <p>Accumulated Deferred Income Taxes (Account 190) M 234A-B</p>		
<p align="center">BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</p> <p>Capital Stock 250-251</p> <p>Capital Stock Subscribed, Capital Stock Liability 252</p> <p>for Conversion Premium on Capital Stock, and Installments Received on Capital Stock</p>		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
LIST OF SCHEDULES (Electric Utility) (Continued)					
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)			
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)					
Other Paid-In Capital	253	N/A			
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	N/A			
Calculation of Federal Income Tax	M 262-263				
Taxes Accrued, Prepaid and Charged During Year	M 262-263				
Distribution of Taxes Charged	M 262-263				
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	N/A			
Accumulated Deferred Income Taxes - Other Property	M 274-275				
Accumulated Deferred Income Taxes - Other	M 276A-B				
Other Regulatory Liabilities	M 278				
INCOME ACCOUNT SUPPORTING SCHEDULES					
Electric Operating Revenues	M 300-301				
Customer Choice Electric Operating Revenues	M 302-303				
Sales of Electricity by Rate Schedules	304				
Sales for Resale	310-311				
Electric Operation and Maintenance Expenses	320-323				
Number of Electric Department Employees	323				
Purchased Power	326-327				
Transmission of Electricity for Others	328-330				
Transmission of Electricity by Others	332				
Miscellaneous General Expenses - Electric	M 335				
Depreciation and Amortization of Electric Plant	M 336-337				
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340				
COMMON SECTION					
Regulatory Commission Expenses	350-351				
Research, Development and Demonstration Activities	352-353				
Distribution of Salaries and Wages	354-355				
Common Utility Plant and Expenses	356				
ELECTRIC PLANT STATISTICAL DATA					
Monthly Transmission System Peak Load	M 400				
Electric Energy Account	401				
Monthly Peaks and Output	401				
Steam-Electric Generating Plant Statistics (Large Plants)	402-403				
Hydroelectric Generating Plant Statistics (Large Plants)	406-407				
Pumped Storage Generating Plant Statistics (Large Plants)	408-409				
Generating Plant Statistics (Small Plants)	410-411				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
ELECTRIC PLANT STATISTICAL DATA (Continued)		
Transmission Line Statistics	422-423	
Transmission Lines Added During Year	424-425	
Substations	426-427	
Electric Distribution Meters and Line Transformers	429	
Environmental Protection Facilities	430	
Environmental Protection Expenses	431	
Renewable Energy Resources	432	
Renewable Energy Resource Expenses	433	
Footnote Data	450	
Stockholders' Report	---	
MPSC SCHEDULES		
Reconciliation of Deferred Income Tax Expense	117A-B	
Operating Loss Carry Forward	117C	
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	N/A
Deferred Losses from Disposition of Utility Plant	235A-B	N/A
Unamortized Loss and Gain on Reacquired Debt	237A-B	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	
Notes Payable	260A	
Payables to Associated Companies	260B	
Investment Tax Credits Generated and Utilized	264-265	N/A
Accumulated Deferred Investment Tax Credits	266-267	
Miscellaneous Current and Accrued Liabilities	268	
Customer Advances for Construction	268	
Other Deferred Credits	269	
Deferred Gains from Disposition of Utility Plant	270A-B	N/A
Accumulated Deferred Income Taxes - Temporary	277	N/A
Gain or Loss on Disposition of Property	280A-B	
Income from Utility Plant Leased to Others	281	N/A
Particulars Concerning Certain Other Income Accounts	282	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	NOT APPLICABLE
Number of Electric Department Employees	234N	NOT APPLICABLE
Customer Choice Sales of Electric by Rate Schedule	305	
Sales to Railroads & Railways and Interdepartmental Sales	331A	
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	N/A
Misc. Service Revenues & Other Electric Revenues	331B	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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LIST OF SCHEDULES (Electric Utility) (Continued)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Glenn P. Barba, Vice President, Controller, CAO</p> <p>One Energy Plaza</p> <p>Jackson, MI 49201</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.</p> <p>Incorporated in Michigan, January 22, 1968</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which respondent operated.</p> <p>Electric</p> <p>Gas</p> <p>All within the State of Michigan</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES

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

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

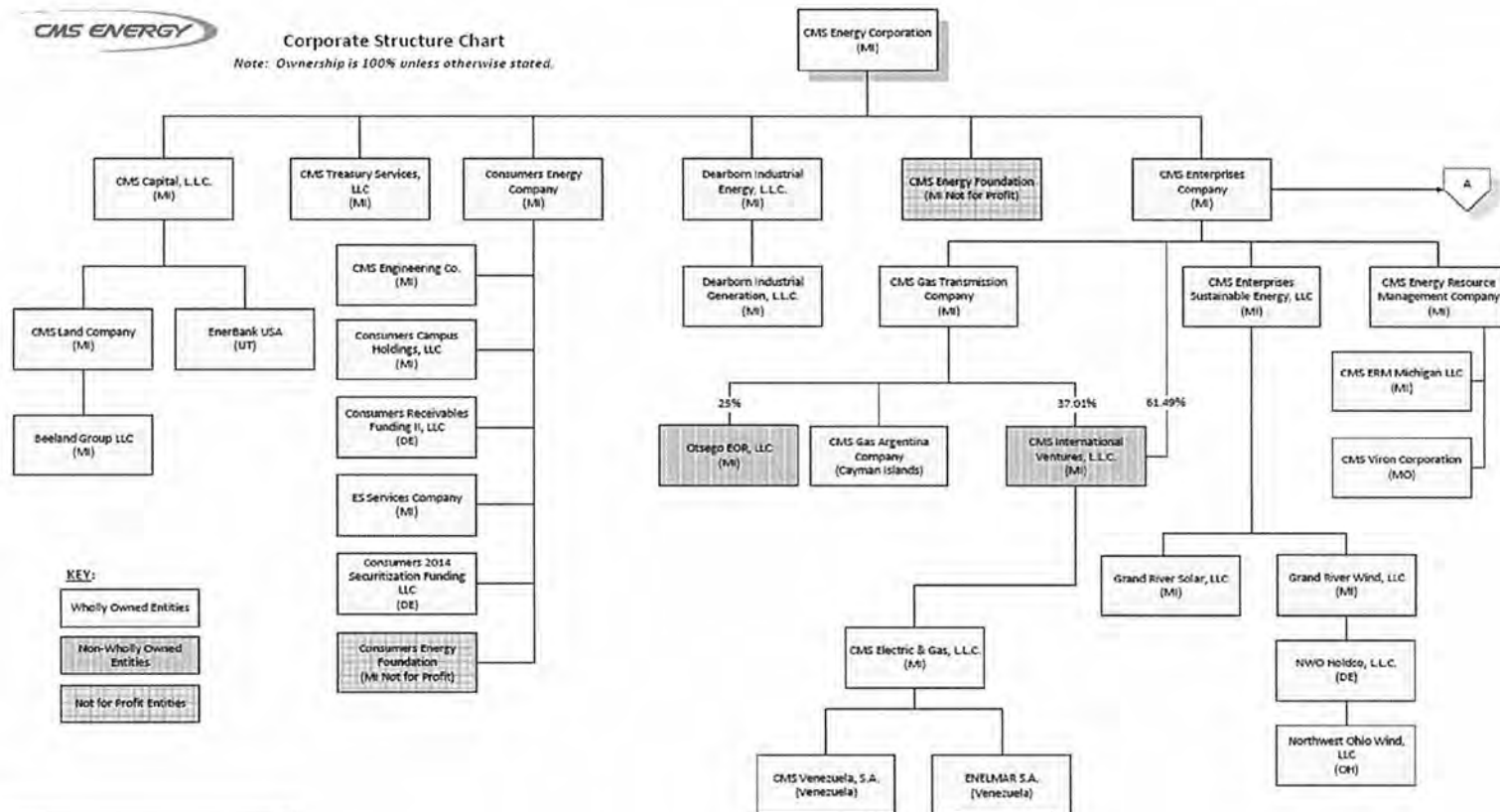
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organizations or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.

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



Corporate Structure Chart

Note: Ownership is 100% unless otherwise stated.



KEY:

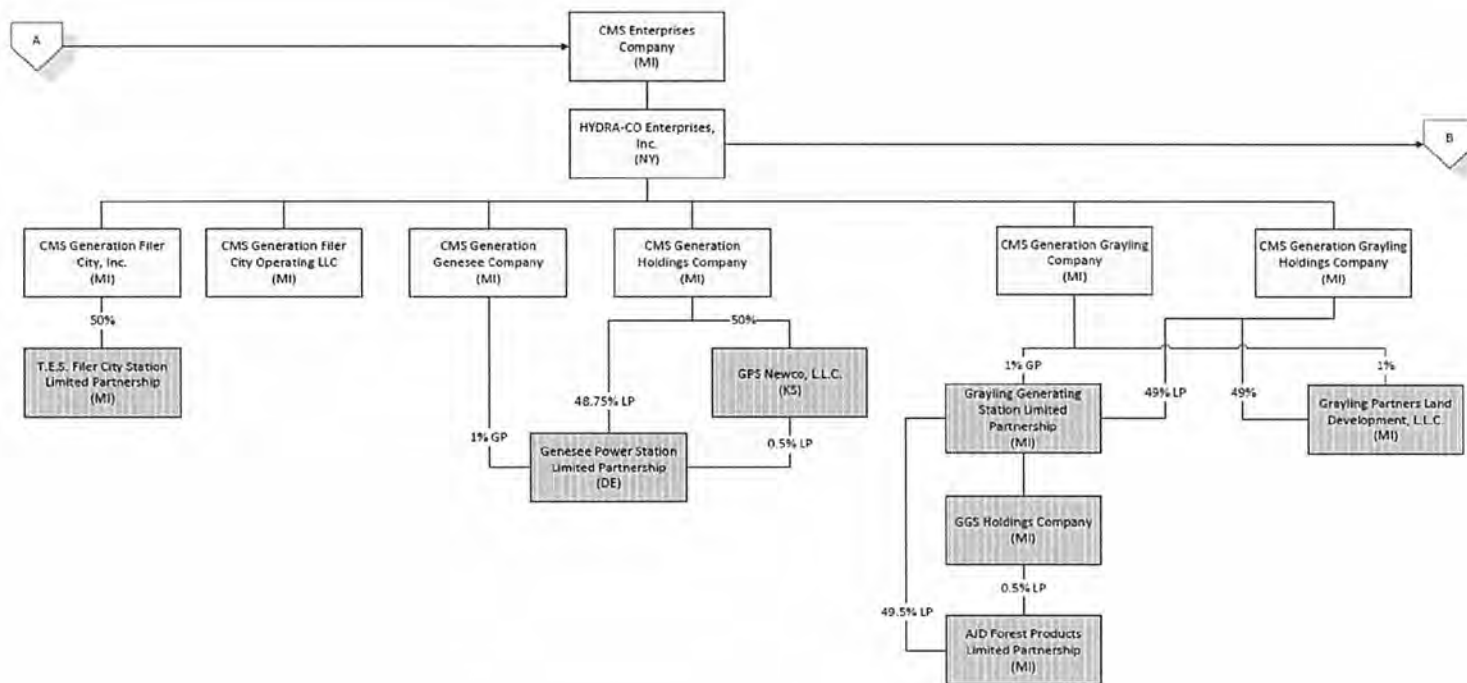
Wholly Owned Entities

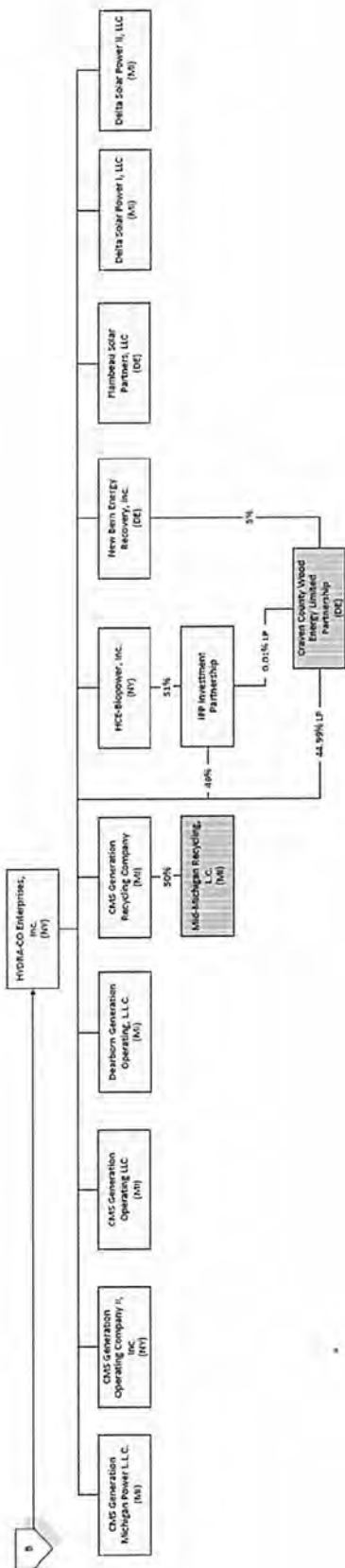
Non-Wholly Owned Entities

Not for Profit Entities

Please contact Corporate Secretary Department regarding any questions or changes.

Page 1 | Last Revised: December 3, 2018





Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

CORPORATIONS CONTROLLED BY RESPONDENT

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

DEFINITIONS

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

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

Footnotes:

- (1) Cancelled effective 02/16/2018.
- (2) Cancelled effective 01/24/2018.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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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	Patricia K. Poppe (1) President and Chief Executive Officer	1,200,000	1,876,800 26,450 4,609,710 378,225	A B C D	8,091,185
2	Reiji P. Hayes (1) Executive Vice President and Chief Financial Officer	610,000	580,720 24,750 1,154,870 138,333	A B C D	2,508,673
3	Catherine M. Reynolds (1) Senior Vice President	618,000	546,312 11,000 970,475 17,240	A B C D	2,163,027
4	Brian F. Rich (1) Senior Vice President	460,000	406,640 25,438 533,768 64,289	A B C D	1,490,135
5	Garrick J. Rochow (1) Senior Vice President	525,000	464,100 28,875 752,099 84,700	A B C D	1,854,774
	Footnote Data				
1	The above list of officers are those officers that are included in CMS Energy Corporation's annual Proxy statement filed with the Securities and Exchange Commission				
2	(1) These employees are also employees of CMS Energy Corporation and accordingly the appropriate portion of their salary is charged to CMS Energy Corporation or its other subsidiaries.				
3					
4					
5					
Compensation Type Codes:					
A = Executive Incentive Compensation					
B = Incentive Plan (Matching Employer Contribution)					
C = Stock Plans					
D = Other Reimbursements					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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DIRECTORS

1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name and Title of Director	Principal Business Address	# of Directors Meetings During Yr	Fees During Yr (1)
(a)	(b)	(c)	(d)
1 Kurt L. Darrow***	Monroe, Michigan	9	120,000
2 Jon E. Barfield	Birmingham, Michigan	9	110,000
3 Stephen E. Ewing***	Franklin, Michigan	9	120,000
4 Philip R. Lochner, Jr. (2)	Greenwich, Connecticut	4	45,833
5 John G. Russell** Chairman of Board	East Lansing, Michigan	9	255,000
6 Patricia K. Poppe President and CEO	One Energy Plaza, Jackson, Michigan	9	0
7 William D. Harvey***	Madison, Wisconsin	9	145,000
8 Laura H. Wright***	Dallas, Texas	9	125,000
9 Deborah H. Butler	Norfolk, Virginia	9	105,000
10 Myrna M. Soto	San Mateo, CA	9	110,000
11 John G. Sznewajs	Livonia, Michigan	9	110,000

(1) 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.

(2) Mr. Lochner no longer Director, effective 05/04/2018.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
SECURITY HOLDERS AND VOTING POWERS			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books not closed prior to end of the year.</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: right;">Total: 84,108,789</p> <p style="text-align: right;">By Proxy: 84,108,789</p>			
<p>3. Give the date and place of such meeting:</p> <p>May 4, 2018</p> <p>Jackson, Michigan</p>			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	1,018	1	1,017	0
6	TOTAL votes of security holders listed below	84,444,236	84,108,789	335,447	0
7	<u>1. (A) Largest Security Holders</u>				
8	CMS Energy Corporation	84,108,789	84,108,789		
9	One Energy Plaza				
10	Jackson, MI 49201				
11	Cede & Co*	325,797		325,797	
12	C/O DTCC - Transfer Operation Dept				
13	570 Washington Blvd Fl 1				
14	Jersey City, NJ 07310-1617				
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	Elizabeth D Houghton TOD Virginia Wave Subject to STA TOD Rules	1,310		1,310	
22	310 N. Rolling Oaks Ln				
23	San Antonio, TX 78253-5354				
24	Emily M Hamilton TR UA 012802 E Hale & Emily M Hamilton Living Tru	1,200		1,200	
25	1745 Pondview Ln				
26	Commerce Twp MI 48382-1280				
27	John Reynold Dahl	1,000		1,000	
28	5200 N Flagler Drive Apt 2405				
29	West Palm Beach, FL 33407-2780				
30	Sarah E Hamilton	1,000		1,000	
31	900 Chapman St				
32	Ionia, MI 48846-1018				
33	Helen L Weber	900		900	
34	4919 S Apache Ave				
35	Sierra Vista, AZ 85650-9704				
36	Faith L Costello & JoMarie Costello JT Ten	800		800	
37	12632 Topaz St				
38	Garden Grove, CA 92845-2717				
39	Total Votes - 10 Largest Stockholders	84,444,236	84,108,789	335,447	0
40	* Nominee--Represents various brokers and banks				
41					
42	<u>1. (B) Security Holdings of Officers and Directors</u>				
43	No security holdings by Officers and Directors	0	0	0	0
44					
45	Total Votes - Officers and Directors	0	0	0	0
RESPONSE TO INSTRUCTION # 2 No security, other than stock, carries voting rights.					
RESPONSE TO INSTRUCTION #3 No special voting privileges in the election of directors except that whenever four quarterly dividends payable on the Preferred Stock of any class shall be in default in whole or in part, the holders of the Preferred Stock shall have the exclusive right to elect the majority of the Company's directors.					
RESPONSE TO INSTRUCTION #4 Not applicable					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any material legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instruction 1 to 11 above, such notes may be attached to this page.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

IMPORTANT CHANGES DURING THE YEAR (Continued)

1. CHANGES IN AND IMPORTANT ADDITIONS TO FRANCHISE RIGHTS:

The following electric franchises were renewed for no consideration: Township of Adams, Hillsdale County; Charter Township of Allendale, Ottawa County; Village of Ashley, Gratiot County; Charter Township of Bedford, Calhoun County; Township of Benton, Cheboygan County; Township of Branch, Mason County; Township of Caledonia, Kent County; Township of Campbell, Ionia County; Township of Clarendon, Calhoun County; Township of Coldwater, Branch County; Township of Concord, Jackson County; Township of Deerfield, Mecosta County; Charter Township of Delta, Eaton County; Township of Denver, Isabella County; Township of Douglass, Montcalm County; Village of Edmore, Montcalm County; Township of Elba, Gratiot County; Township of Fairfield, Shiawassee County; Township of Fairplain, Montcalm County; Township of Fayette, Hillsdale County; Township of Franklin, Lenawee County; Township of Garfield, Clare County; Township of Gilmore, Isabella County; Township of Hamilton, Gratiot County; City of Hillsdale, Hillsdale County; Township of Homer, Calhoun County; Township of Irving, Barry County; Charter Township of Kalamazoo, Kalamazoo County; Township of Kinderhook, Branch County; Township of Lafayette, Gratiot County; Village of Lakeview, Montcalm County; Township of Liberty, Jackson County; Township of Manchester, Washtenaw County; Village of Mecosta, Mecosta County; Township of Medina, Lenawee County; Charter Township of Muskegon, Muskegon County; Township of Newton, Calhoun County; Township of Norvell, Jackson County; Township of Ogden, Lenawee County; Township of Olive, Ottawa County; Township of Orient, Osceola County; Township of Overisel, Allegan County; Township of Pine, Montcalm County; Township of Pulaski, Jackson County; Township of Quincy, Branch County; Township of Ravenna, Muskegon County; Township of Resort, Emmet County; Township of Rogers, Presque Isle County; Township of Ronald, Ionia County; Village of Sparta, Kent County; Village of Sterling, Arenac County; Township of Sunfield, Eaton County; Village of Sunfield, Eaton County; Township of Surrey, Clare County; Township of Taymouth, Saginaw County; Township of Tompkins, Jackson County; Village of Twining, Arenac County; Township of Unadilla, Livingston County; Village of Westphalia, Clinton County; Township of Wheatland, Mecosta County; Township of Whitewater, Grand Traverse County; and Township of Winfield, Montcalm County.

The following gas franchises were renewed for no consideration: Village of Clarkston, Oakland County; Charter Township of Clayton, Genesee County; City of Clio, Genesee County; Township of Coe, Isabella County; City of Davison, Genesee County; Township of Gaines, Genesee County; Village of Holly, Oakland County; City of Howell, Livingston County; Charter Township of Kalamazoo, Kalamazoo County; City of Lapeer, Lapeer County; City of Lathrup Village, Oakland County; Village of Middleville, Barry County; City of Midland, Midland and Bay Counties; Township of Northfield, Washtenaw County; City of Parchment, Kalamazoo County; Township of Park, Saint Joseph County; Township of Spring Lake, Ottawa County; City of Sterling Heights, Macomb County; Township of Thornapple, Barry County; and Township of Vermontville, Eaton County.

The following combination gas and electric franchises were renewed for no consideration: City of Auburn, Bay County; Village of Augusta, Kalamazoo County; Township of Aurelius, Ingham County; City of Burton, Genesee County; Township of Chesaning, Saginaw County; Township of Chester, Eaton County; Charter Township of Cooper, Kalamazoo County; City of Durand, Shiawassee County; Township of Eaton Rapids, Eaton County; Charter Township of Grass Lake, Jackson County; Township of Leslie, Ingham County; Charter Township of Lowell, Kent County; Township of Lyons, Ionia County; Charter Township of Midland, Midland County; Village of Muir, Ionia County; Village of Mulliken, Eaton County; Charter Township of Mundy, Genesee County; Township of Onondaga, Ingham County; Township of Roxand, Eaton County; Charter Township of Saginaw, Saginaw County; Township of Saint Charles, Saginaw County; Township of Sylvan, Washtenaw County; Charter Township of Texas, Kalamazoo County; and Charter Township of Vienna, Genesee County.

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

None.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		December 31, 2018

IMPORTANT CHANGES DURING THE YEAR (Continued)

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

None.

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

Pursuant to a U.S. Environmental Protection Agency Consent Decree (Civil Action #14-13580), Consumers Energy entered into an agreement with the Flint MTA to build, own, operate, and maintain a compressed natural gas fueling station for a term of 20 years, commencing December 10, 2018. This agreement is accounted for as a direct finance lease; as a result, in December, Consumers Energy derecognized its \$4,852,232 natural gas fueling station asset and recognized a finance lease receivable of \$4,852,232. Fixed monthly payments are \$44,077 for the first year and escalate annually based upon changes in CPI.

On December 13, 2018, pursuant to the parties' settlement agreement in Case No. U-20089, Consumers Energy and CMS Generation Michigan Power L.L.C. entered into an Asset Transfer Agreement, under which CMS Generation Michigan Power L.L.C. sold a natural gas transmission pipeline to Consumers Energy. Concurrently, Consumers Energy and CMS Generation Michigan Power L.L.C. executed an Act 9 Gas Transportation Agreement to transport natural gas via the pipeline for 20 years, which will automatically extend annually unless terminated by either party. The fixed monthly charge under the Act 9 Gas Transportation Agreement of \$53,040 is designed to allow recovery of Consumers Energy's costs to purchase the natural gas transmission pipeline. These agreements are accounted for as a sale-leaseback transaction resulting in a direct finance lease; as a result, in December, Consumers Energy derecognized its \$5,089,579 natural gas pipeline asset and recognized a related-party finance lease asset of \$5,089,579.

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

None.

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IMPORTANT CHANGES DURING THE YEAR (Continued)
<p>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:</p> <p>Consumers' authorization to issue short- and long-term securities through June 30, 2020 was granted by FERC on July 20, 2018 in Docket No. ES18-39-000. With respect to short-term securities (those with terms of one year or less), the July 20, 2018 FERC Order authorized Consumers to issue and sell up to \$800 million outstanding at any one time of new secured and/or unsecured short-term securities for general corporate purposes, as well as to issue up to \$800 million of first mortgage bonds or other securities issued solely as collateral for the new \$800 million of short-term securities issued for general corporate purposes. With respect to long-term securities (those with terms of more than one year), FERC also authorized Consumers to issue (a) up to \$2.12 billion of new long-term securities for general corporate purposes; (b) up to \$1.1 billion of indebtedness outstanding at any one time for general corporate purposes under long-term revolving credit instruments; (c) up to \$36 million of letters of credit to be used to retire existing debt under already issued tax-exempt bonds under the Michigan Strategic Fund; (d) up to \$1 billion solely for purposes of refinancing or refunding existing long-term securities; and (e) up to \$1.1 billion of first mortgage bonds or other securities issued solely as collateral for other long-term securities. The authorized period to make these issuances is August 1, 2018 through June 30, 2020. The interest rate on \$500 million of the short-term securities associated with Consumers' short-term commercial paper program will not exceed 7.50% and the interest rate on the remaining \$300 million of short-term issuances will not exceed 7 percent. The interest rate on the \$2.12 billion in new long-term securities will not exceed 10.00% and the interest rate on the \$1.1 billion under long-term revolving credit instruments will not exceed the 6-month London Interbank Offered Rate plus 3.50%. The interest rate on the \$36 million of issuances under letter of credit arrangements would not exceed the prime commercial rate as quoted by JPMorgan Chase Bank, N.A. at the time of issuance. The interest rate on the \$1 billion issued solely for purposes of refinancing or refunding existing long-term securities will not exceed the interest rate on the long-term securities being refinanced or refunded.</p> <p>Consumers secures its First Mortgage Bonds by a mortgage and lien on substantially all of its property. Consumers' ability to issue and sell securities is restricted by certain provisions in its First Mortgage Bond Indenture, its Articles of Incorporation and the need for regulatory approvals to meet appropriate federal law.</p> <p>At December 31, 2018, Consumers Energy had \$97 million of commercial paper outstanding and had borrowed \$215 million against its long-term revolving credit facilities.</p> <p>In May 2018, Consumers Energy issued \$550 million of 4.05% First Mortgage Bonds (FMBs) due May 2048.</p> <p>Consumers Energy executed a bond purchase agreement on July 25, 2018 and issued an aggregate principal amount of \$500 million of FMBs in three tranches. On October 1, 2018, \$500 million was issued consisting of \$100 million of 3.68% FMBs due 2027, \$215 million of 4.01% FMBs due 2038, and \$185 million of 4.28% FMBs due 2057.</p> <p>In November 2018, Consumers Energy issued \$850 million FMBs in two tranches, \$300 million of 3.80% FMBs due 2028 and \$550 million of 4.35% FMBs due 2049.</p>
<p>7. CHANGES IN ARTICLES OF INCORPORATION OR AMENDMENTS TO CHARTER:</p> <p>None.</p>
<p>8. STATE THE ESTIMATED ANNUAL EFFECT AND NATURE OF ANY IMPORTANT WAGE SCALE CHANGES DURING THE YEAR:</p> <p>Consumers' union wage scale adjustments for 2018 were as follows: The annual increase in wages as a result of the general wage and COLA increase was \$5,912,852.</p>
<p>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:</p> <p>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.</p> <p>See Notes to Consolidated Financial Statements.</p>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

See Notes to Consolidated Financial Statements.

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

Gas rate change implemented in 2018:

Gas Rate Case U-18424 - Order date August 28th, 2018:

New rates effective on September 1, 2018:

Approved Annual Rate Increase:

Residential	\$ 7 million
General	\$ 3 million
Transportation	\$ 1 million
Total	\$ 11 million

Number of Customers Affected: Approximately 1.8 million

Electric rate change implemented in 2018:

Electric Rate Case U-18322 - Order date March 29, 2018:

Rates effective August 1, 2018:

Approved Annual Rate Increase:

Residential	\$ 45 million
Secondary	\$ 36 million
Primary	\$ (15) million
Lighting & Unmetered	\$ 4 million
Self-Generation	\$ (3) million
ROA	\$ (2) million
Total	\$ 65 million

Number of Customers Affected: Approximately 1.8 million

Electric rate change implemented in 2018:

Electric Rate Case U-18322 - Order date June 28, 2018:

Rates effective August 1, 2018:

Approved Annual Rate Increase:

Residential	\$ 48 million
Secondary	\$ 38 million
Primary	\$ (13) million
Lighting & Unmetered	\$ 4 million
Self-Generation	\$ (3) million
ROA	\$ (2) million
Total	\$ 72 million

Number of Customers Affected: Approximately 1.8 million

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	22,331,952,459	23,958,254,562
3	Construction Work in Progress (107)	200-201	752,172,680	753,502,750
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		23,084,125,139	24,711,757,312
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	8,309,668,903	8,929,697,160
6	Net Utility Plant (Enter total of line 4 less 5)		14,774,456,236	15,782,060,152
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)		14,774,456,236	15,782,060,152
15	Utility Plant Adjustments (116)	122		
16	Gas Stored Underground-Noncurrent (117)	---		
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	17,871,711	19,250,889
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	1,705,825	1,978,214
20	Investments in Associated Companies (123)	222-223	20,960,900	5,414,046
21	Investments in Subsidiary Companies (123.1)	224-225	4,818,499	4,444,267
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	9,912,434	9,169,498
24	Other Investments (124)	222-223	10,189,377	10,464,333
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		106,566,390	106,602,983
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)		168,613,486	153,367,802
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	29,578,617	36,166,689
36	Special Deposits (132-134)	---	2,890,416	2,570,452
37	Working Fund (135)	---	2,127	11,617
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	16,827,425	758
40	Customer Accounts Receivable (142)	226A	359,105,727	428,132,281
41	Other Accounts Receivable (143)	226A	79,797,838	55,385,938
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	19,568,717	19,979,236
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	14,470,087	10,002,878
45	Fuel Stock (151)	227	75,702,332	52,028,760
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	126,556,234	135,450,837
49	Merchandise (155)	227	1,630,296	1,818,923
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	21,306,227	20,355,767

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	---	9,912,434	9,169,498
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	457,809,756	450,409,972
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	469,059,239	303,826,701
58	Advances for Gas (166-167)	---		
59	Interest and Dividends Receivable (171)	---	3	76,239
60	Rents Receivable (172)	---	1,297,352	5,240,338
61	Accrued Utility Revenues (173)	---	480,998,839	408,667,827
62	Misc Current and Accrued Assets (174)	230A	398,077,545	445,829,894
63	Derivative Instrument Assets (175)		517,967	256,395
64	(Less) LT Portion of Derivative Inst. Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) LT Portion of Derivative Inst. Assets - Hedges (176)		0	0
67	TOTAL Current and Accrued Assets (Enter total of lines 34 thru 66)		2,506,146,876	2,327,083,532
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	29,509,280	41,957,367
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant & Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	2,228,840,691	2,193,057,558
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)	---	15,291	40,171
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	14,061,946	9,228,724
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	52,950,065	68,405,442
82	Accumulated Deferred Income Taxes (190)	234	2,267,075,576	2,061,976,283
83	Unrecovered Purchased Gas Costs (191)	---		
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		4,592,452,849	4,374,665,545
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		22,041,669,447	22,637,177,031

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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	4,086,575,851	4,336,575,851
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	23,718,573	23,718,573
11	Retained Earnings (215, 215.1, 216)	118-119	1,179,273,383	1,370,375,492
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(5,091,172)	(5,465,404)
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)	(12,245,144)	(20,766,704)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		6,489,225,648	6,921,431,965
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	5,535,000,000	6,335,000,000
19	(Less) Reacquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	266,285,797	240,479,180
21	Other Long-Term Debt (224)	256-257	102,700,000	250,000,000
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	8,326,419	16,173,093
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		5,895,659,378	6,809,306,087
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		91,368,151	69,072,810
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		29,732,975	26,756,421
29	Accumulated Prov. for Pensions and Benefits (228.3)		720,711,414	402,153,492
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		57,983,195	173,248,050
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)		429,283,547	428,259,714
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		1,329,079,282	1,099,490,487
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		169,868,500	96,865,968
38	Accounts Payable (232)		595,878,977	591,302,729
39	Notes Payable to Associated Companies (233)	260B	25,268,283	25,913,041
40	Accounts Payable to Associated Companies (234)	260B	19,383,785	13,866,645
41	Customer Deposits (235)		24,930,482	23,733,983
42	Taxes Accrued (236)	262-263	634,022,834	455,668,464
43	Interest Accrued (237)		65,639,169	57,614,502
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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)		10,426,956	11,564,281
48	Misc. Current and Accrued Liabilities (242)	268	196,532,827	149,265,860
49	Obligations Under Capital Leases -Current (243)		21,754,964	22,256,001
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)		(313,595)	0
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		16,678,579	20,668,788
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,780,071,761	1,468,720,262
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		67,215,823	69,402,804
61	Accumulated Deferred Investment Tax Credits (255)	266-267	86,562,014	99,057,391
62	Deferred Gains from Disposition of Utility Plt. (256)	270		
63	Other Deferred Credits (253)	269	149,441,145	130,603,889
64	Other Regulatory Liabilities (254)	278	2,425,784,488	2,184,583,628
65	Unamortized Gain on Reacquired Debt (257)	237		
66	Accum. Deferred Income Taxes-Accel. Amort. (281)		0	0
67	Accum. Deferred Income Taxes-Other Property (282)		3,314,612,561	3,325,010,697
68	Accum. Deferred Income Taxes-Other (283)	272-277	504,017,347	529,569,821
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		6,547,633,378	6,338,228,230
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		22,041,669,447	22,637,177,031

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2
- Use pages 122-123 for important notes regarding the statement of income or any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,415,588,822	6,175,514,292
3	Operating Expenses			
4	Operation Expenses (401)	320-323	3,774,863,423	3,533,323,174
5	Maintenance Expenses (402)	320-323	297,238,726	239,658,574
6	Depreciation Expenses (403)	336-337	751,133,258	715,831,377
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	125,956,173	112,567,376
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,492,576	5,494,548
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)		25,398,000	25,378,000
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	294,072,918	275,354,282
15	Income Taxes-Federal (409.1)	262-263	(63,247,368)	370,338,146
16	-Other (409.1)	262-263	13,093,854	18,378,034
17	Provision for Deferred Income Taxes (410.1)	234,272-276	550,689,907	1,564,248,507
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	371,782,073	1,628,043,508
19	Investment Tax Credit Adj.- Net (411.4)	266-267	12,495,377	13,908,621
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)		420,679	1,171,986
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)		5,414,984,092	5,245,265,145
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		1,000,604,730	930,249,147

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

STATEMENT OF INCOME FOR THE YEAR (Continued)

...retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the proceeding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior years.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
4,514,640,777	4,412,087,160	1,890,907,145	1,763,427,132	10,040,900		2
						3
2,599,809,624	2,481,428,972	1,175,053,799	1,051,894,202			4
209,635,654	184,716,451	87,603,072	54,942,123			5
554,686,484	533,758,453	196,164,226	182,072,924	282,548		6
0	0	0	0			7
83,246,063	76,453,679	42,710,110	36,113,697			8
5,428,136	5,430,108	64,440	64,440			9
0	0	0	0			10
0	0	0	0			11
25,398,000	25,378,000	0	0			12
0	0	0	0			13
190,478,013	183,099,815	103,594,905	92,254,467			14
(34,606,514)	287,171,707	(30,578,014)	83,166,439	1,937,160		15
16,091,956	15,086,530	(3,531,884)	3,291,504	533,782		16
345,626,734	906,416,964	205,063,173	657,831,543			17
233,919,745	975,564,396	137,862,328	652,479,112			18
13,083,710	14,505,305	(588,333)	(596,684)			19
0	0	0	0			20
0	0	0	0			21
420,679	1,171,986	0	0			22
0	0	0	0			23
0	0	0	0			24
3,774,537,436	3,736,709,602	1,637,693,166	1,508,555,543	2,753,490		0 25
740,103,341	675,377,558	253,213,979	254,871,589	7,287,410		0 26

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income <i>(Carried forward from page 114)</i>		1,000,604,730	930,249,147
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	12,755,995	14,348,752
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	10,804,292	11,634,300
33	Revenues From Nonutility Operations (417)	282	1,021,130	587,786
34	(Less) Expenses of Nonutility Operations (417.1)	282	203,735	84,647
35	Nonoperating Rental Income (418)	282	618,895	618,895
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(374,232)	(1,181,194)
37	Interest and Dividend Income (419)	282	9,627,702	9,541,413
38	Allowance for Other Funds Used During Construction (419.1)	282	5,876,618	5,170,166
39	Miscellaneous Nonoperating Income (421)	282	36,004,275	48,263,022
40	Gain on Disposition of Property (421.1)	280	1,503,071	1,947,229
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		56,025,427	67,577,122
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	883	161,204
44	Miscellaneous Amortization (425)	340	126,080	84,064
45	Donations (426.1)	340	12,565,740	32,776,969
46	Life Insurance (426.2)	340	0	0
47	Penalties (426.3)	340	10,107	38,798
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	6,211,691	25,601,157
49	Other Deductions (426.5)	340	29,463,092	35,020,365
50	TOTAL Other Income Deductions <i>(Total of lines 43 thru 49)</i>		48,377,593	93,682,557
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	299,961	296,471
53	Income Taxes - Federal (409.2)	262-263	(3,347,434)	(8,344,380)
54	Income Taxes - Other (409.2)	262-263	(292,776)	(1,623,592)
55	Provision for Deferred Income Taxes (410.2)	234,272-276	21,756,707	44,919,058
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	18,314,185	34,650,744
57	Investment Tax Credit Adjustment - Net (411.5)	264-265	0	0
58	(Less) Investment Tax Credits (420)	264-265	0	0
59	TOTAL Taxes on Other Income and Deductions <i>(total of 52 thru 58)</i>		102,273	596,813
60	Net Other Income and Deductions <i>(total of lines 41, 50 & 59)</i>		7,545,561	(26,702,248)
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	257,513,218	244,208,744
63	Amort. Of Debt Disc. And Expense (428)	256-257	3,969,368	4,124,154
64	Amortization of Loss on Reacquired Debt (428.1)		5,887,035	5,859,499
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257	0	107,182
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)		0	0
67	Interest on Debt to Associated Companies (430)	257-340	8,684,368	9,109,912
68	Other Interest Expense (431)	340	13,245,183	10,868,385
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,645,411	2,406,385
70	Net Interest Charges <i>(total of lines 62 thru 69)</i>		286,653,761	271,657,127
71	Income Before Extraordinary Items <i>(total lines 27,60,70)</i>		721,496,530	631,889,772
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items <i>(total line 73 less line 74)</i>		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes <i>(Enter Total of lines 75 less line 76)</i>		0	0
78	Net Income <i>(Enter Total of lines 71 and 77)</i>		721,496,530	631,889,772

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
RECONCILIATION OF DEFERRED INCOME TAX EXPENSE			
<p>1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284.</p> <p>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.</p> <p>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.</p>			
Line No.	Electric Utility	Gas Utility	
1 Debits to Account 410 from:			
2 Account 190	202,175,170	87,067,059	
3 Account 281	0	0	
4 Account 282	45,591,901	55,843,013	
5 Account 283	97,859,664	61,371,665	
6 Account 284	0	0	
7 Reconciling Adjustments	(1)	781,436	
8 TOTAL Account 410.1 (on pages 114-115 line 17)	345,626,734	205,063,173	
9 TOTAL Account 410.2 (on page 117 line 55)			
10 Credits to Account 411 from:			
11 Account 190	108,587,431	62,671,907	
12 Account 281	0	0	
13 Account 282	58,831,276	32,152,160	
14 Account 283	66,501,036	43,038,262	
15 Account 284	0	0	
16 Reconciling Adjustments	2	(1)	
17 TOTAL Account 411.1 (on page 114-115 line 18)	233,919,745	137,862,328	
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	(3,426,361)	(588,333)	
22 ITC Adjustments:			
23 Adjust last year's estimate to actual per filed return	(707,242)		
24 Other (specify)	17,217,313		
25 Net Reconciling Adjustments Account 411.4*	13,083,710	(588,333)	
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	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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.
	289,242,229	21,412,328	310,654,557	1
	0	0	0	2
	101,434,914	2,737	101,437,651	3
	159,231,329	341,642	159,572,971	4
	0	0	0	5
	781,435		781,435	6
0	550,689,907			7
		21,756,707		8
				9
	171,259,338	14,934,952	186,194,290	10
	0	0	0	11
	90,983,436	56,079	91,039,515	12
	109,539,298	3,323,154	112,862,452	13
	0	0	0	14
	1		1	15
0	371,782,073			16
		18,314,185		17
				18
	0		0	19
	(4,014,694)		(4,014,694)	20
				21
	(707,242)		(707,242)	22
	17,217,313		17,217,313	23
0	12,495,377	0		24
		0		25
		0		26
		0		27

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
OPERATING LOSS CARRYFORWARD							
Fill in below when the company sustains an operating loss, loss carryback or carryforward whenever or wherever applicable.							
Line No.	Year (a)	Operating Loss (b)	Loss Carryforward (F) or Carryback (B) (c)	Loss Utilized		Balance Remaining (f)	
				Amount (d)	Year (e)		
1	2005	139,299,184	Tax Sharing				
2			B	139,299,184	2017	0	
3							
4	2016	417,892,766	Tax Sharing				
5			B	105,714,339	2017		
6			F			312,178,427	
7							
8							
9	Total					312,178,427	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the state and federal income tax effect of items shown in account 439 (Adjustments to Retained Earnings)
- 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.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1			
2	Balance-Beginning of Year		1,112,959,975
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		
7	Reclassification of stranded tax effect as a result of TCJA of 2017	219	1,910,522
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		721,870,762
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		(2,687,089)
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		(2,687,089)
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		(1,679,175)
24			
25			
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		(1,679,175)
27			
28			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018	Year of Report December 31, 2018
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
29	Dividends Declared-Common Stock (Account 438)		
30			
31	Dividends Declared-Common Stock		(531,000,000)
32			
33			
34	TOTAL Dividends Declared-Common Stock (Account 438)		(531,000,000)
35			
36			
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		1,301,374,995
	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)		69,000,497
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		69,000,497
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		1,370,375,492
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
47	Balance-Beginning of Year (Debit or Credit)		(5,091,172)
48	Equity in Earnings for Year (Credit) (Account 418.1)		(374,232)
49	(Less) Dividends Received (Debit)		
50	Other Changes (<i>Dissolved subsidiaries - transferred to 216</i>)		
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(5,465,404)

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)									
118	7	c	<div>Stranded tax effect as a result of 2017 TCJA: reclassification</div> <table><thead><tr><th>Account</th><th>Debit</th><th>Credit</th></tr></thead><tbody><tr><td>219</td><td>1,910,522</td><td></td></tr><tr><td>439</td><td></td><td>(1,910,522)</td></tr></tbody></table>	Account	Debit	Credit	219	1,910,522		439		(1,910,522)
Account	Debit	Credit										
219	1,910,522											
439		(1,910,522)										

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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)	721,496,530
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	907,980,007
5	Amortization of capital leases and debt	31,620,746
6	Other non-cash operating activities	(4,362,518)
7	Deferred Income Taxes (Net)	182,350,356
8	Investment Tax Credit Adjustment (Net)	12,495,377
9	Net (Increase) Decrease in Receivables	121,108
10	Net (Increase) Decrease in Inventory	14,663,340
11	Net (Increase) Decrease in Allowances Inventory	950,460
12	Net Increase (Decrease) in Payables and Accrued Expenses	(12,182,120)
13	Net (Increase) Decrease in Other Regulatory Assets	81,678,072
14	Net Increase (Decrease) in Other Regulatory Liabilities	(65,577,961)
15	(Less) Allowance for Other Funds Used During Construction	5,876,618
16	(Less) Undistributed Earnings from Subsidiary Companies	(374,232)
17	Prepayments	(107,626,656)
18	Changes in Other Assets and Liabilities	(297,533,550)
19		
20		
21	Net Cash Provided by Operating Activities (Total of lines 2 thru 20)	1,460,570,805
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,698,929,370)
26	Gross Additions to Nuclear Fuel	
27	Gross Additions to Common Utility Plant	(120,402,729)
28	Gross Additions to Nonutility Plant	(2,354,385)
29	(Less) Allowance to Other Funds Used During Construction	
30	Construction and Acquisition of Plant	
31	Costs to Retire Property	(140,839,323)
32		
33	Cash Outflows for Plant (Total of lines 25 thru 32)	(1,962,525,807)
34		
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38	Investments in and Advances to Assoc. and Subsidiary Companies	(30,251,438)
39	Contributions and Advances from Assoc. and Subsidiary Companies	
40	Disposition of Investments in (and Advances to)	
41	Associated and Subsidiary Companies	0
42	Miscellaneous Investments	(3,845,082)
43	Purchase of Investment Securities (a)	0
44	Proceeds from Sales of Investment Securities (a)	0

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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities (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)
45	Loans Made or Purchased	
46	Collections on Loans	
47		
48	Net (Increase) Decrease in Receivables	
49	Net (Increase) Decrease in Inventory	
50	Net (Increase) Decrease in Allowances Held for Speculation	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55	Net Cash Used in Investing Activities	
56	(Total of lines 33 thru 55)	(1,996,622,327)
57		
58	Cash Flows from Financing Activities:	
59	Proceeds from Issuance of:	
60	Long Term Debt (b)	2,106,495,500
61	Preferred Stock	
62	Common Stock	
63	Contributions from stockholders	250,000,000
64	Return of stockholder contribution	
65	Net Increase in Short-Term Debt (c)	
66		
67		
68		
69	Cash Provided by Outside Sources (Total of lines 60 thru 68)	2,356,495,500
70		
71	Payments for Retirement of:	
72	Long Term Debt (b)	(1,167,700,000)
73	Preferred Stock	
74	Common Stock	
75	Other:	
76	Payment of Capital Leases	(21,408,238)
77	Net Decrease in Short-Term Debt (c)	(73,002,532)
78	Other Financing	(22,694,954)
79	Dividends on Preferred Stock	(1,679,175)
80	Dividends on Common Stock	(531,000,000)
81	Net Cash Provided by Financing Activities	
82	(Total of lines 69 thru 81)	539,010,601
83		
84	Net Increase in Cash and Cash Equivalents	
85	(Total of lines 21, 56 and 82)	2,959,079
86		
87	Cash and Cash Equivalents at Beginning of Year	36,119,149
88		
89	Cash and Cash Equivalents at End of Year	39,078,228

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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 disposition 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.

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Consumers Energy Company

Notes to the Consolidated Financial Statements

A full glossary of acronyms and abbreviations used in the notes to the consolidated financial statements is included in Consumers' Annual Report on Form 10-K for the year ended December 31, 2018.

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2018, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The footnotes also include a disclosure of accounting and ratemaking treatment of accumulated deferred income taxes as requested by FERC in its PL19-2-000 from November 15, 2018 and a disclosure of an accounting election for stranded tax effect reclassification resulting from the Tax Cuts and Jobs Act of 2017 and approved by FERC in its order from November 15, 2018, Docket No. AC18-59-000. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

Accumulated deferred income tax assets and liabilities are netted together for U.S. GAAP financial reporting purposes in accordance with ASC 740, Income Taxes. To comply with USOA, deferred income tax assets are reported as deferred debits separate from deferred income tax liabilities, which are classified and reported as deferred credits. Associated tax regulatory assets and liabilities are netted for U.S. GAAP financial reporting purposes, but are also recorded gross to comply with USOA.

Accumulated deferred income taxes are recognized for U.S. GAAP financial reporting purposes based on the provisions of ASC 740-10, Income Taxes. In accordance with guidance issued by FERC in May 2007 (Docket No. A107-2-000, 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.

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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.

Non-Current Prepayments

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

Debt

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

Pension and Postretirement Benefit Costs

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

Retained Earnings

Certain costs related to contracts with customers can no longer be deferred for U.S. GAAP financial reporting purposes based on the provisions of ASU 2014-09, and therefore, were recorded as a reduction to beginning retained earnings. To comply with USOA, this retained earnings adjustment was recorded in Account 426.5. For U.S. GAAP financial reporting purposes, any unrealized gain or loss on equity investments recorded in AOCI is to be removed from AOCI and recorded as an adjustment to beginning retained earnings based on the provisions of ASU 2016-01. To comply with USOA, this retained earnings adjustment was recorded in Account 426.5.

Other Reclassifications

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

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1: Significant Accounting Policies

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

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

Contingencies: Consumers records estimated liabilities for contingencies on its consolidated financial statements when it is probable that a liability has been incurred and when the amount of loss can be reasonably estimated. For environmental remediation projects in which the timing of estimated expenditures is considered reliably determinable, Consumers records the liability at its net present value, using a discount rate equal to the interest rate on monetary assets that are essentially risk-free and have maturities comparable to that of the environmental liability. Consumers expenses legal fees as incurred; fees incurred but not yet billed are accrued based on estimates of work performed.

Debt Issuance Costs, Discounts, Premiums, and Refinancing Costs: Upon the issuance of long-term debt, Consumers defers issuance costs, discounts, and premiums and amortizes those amounts over the terms of the associated debt. Debt issuance costs are presented as a direct deduction from the carrying amount of long-term debt on the balance sheet. Upon the refinancing of long-term debt, Consumers, as a regulated entity, defers any remaining unamortized issuance costs, discounts, and premiums associated with the refinanced debt and amortizes those amounts over the term of the newly issued debt.

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

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

Consumers also uses FTRs to manage price risk related to electricity transmission congestion. An FTR is a financial instrument that entitles its holder to receive compensation or requires its holder to remit payment for congestion-related transmission charges. Consumers accounts for FTRs as derivatives.

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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. Changes in fair value are deferred as regulatory assets or liabilities. For details regarding Consumers' derivative instruments recorded at fair value, see Note 6, Fair Value Measurements.

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

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

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

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

Consumers accounts for RECs and emission allowances as inventory and uses the weighted-average cost method to remove amounts from inventory. RECs and emission allowances are used to satisfy compliance obligations related to the generation of power. Consumers classifies these amounts within other assets on its consolidated balance sheets.

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

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

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

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

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

Other: For additional accounting policies, see:

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

2: New Accounting Standards

Implementation of New Accounting Standards

ASU 2014-09, Revenue from Contracts with Customers: This standard, which was effective on January 1, 2018 for Consumers, provides new guidance for recognizing revenue from contracts with customers. A primary objective of the standard is to provide a single, comprehensive revenue recognition model that will be applied across entities, industries, and capital markets. The new guidance replaced most of the previous revenue recognition requirements in GAAP, although certain guidance specific to rate-regulated utilities was retained. Consumers had the option to apply the standard retrospectively to all prior periods presented or retrospectively with the cumulative effect of the standard recorded as an adjustment to beginning retained earnings. It also had the option to apply the standard only to contracts existing on the effective date. Consumers applied the standard retrospectively to contracts existing on the effective date, and recorded an immaterial cumulative-effect reduction to beginning retained earnings for certain contract costs that can no longer be deferred under the new guidance.

The implementation of this standard did not have a material impact on Consumers' consolidated net income, cash flows, or financial position. Consumers did not identify any significant changes to its revenue recognition practices that were required by the new guidance, but in accordance with the standard, it has provided additional disclosures about its revenues in Note 15, Revenue.

ASU 2016-01, Recognition and Measurement of Financial Assets and Financial Liabilities: This standard, which was effective on January 1, 2018 for Consumers, is intended to improve the accounting for financial instruments. The standard requires investments in equity securities to be measured at fair value, with changes in fair value recognized in net income, except for certain investments such as those that qualify for equity-method accounting. The standard no longer permits unrealized gains and losses for certain equity investments to be recorded in AOCI. There are other targeted changes as well. Entities must apply the standard using a modified retrospective approach, with the cumulative effect of the standard recorded as an adjustment to beginning retained earnings.

In accordance with the standard, as of January 1, 2018, Consumers removed a \$19 million unrealized gain and the associated deferred taxes on its investment in CMS Energy common stock from AOCI and recorded the gain in retained earnings. In January 2018, Consumers transferred substantially all of its shares in CMS Energy common stock to a related charitable foundation and, in accordance with this standard, recognized all unrealized gains and losses on its remaining shares in net income for the year ended December 31, 2018. For further details on Consumers' investments in debt and equity securities, see Note 7, Financial Instruments.

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ASU 2018-02, Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income:

This standard addresses the income tax effects stranded in AOCI as a result of the TCJA. Existing GAAP requires that the remeasurement of deferred tax assets and liabilities resulting from a change in tax laws or rates be presented in net income from continuing operations, even if the deferred taxes were associated with items that were originally recognized in AOCI. As a result, upon recognizing the effects of the TCJA, the tax effects of items in AOCI (referred to as stranded tax effects) no longer reflected the current income tax rate. To address this matter, this standard permits companies to reclassify to retained earnings the stranded tax effects of the TCJA. The standard is effective on January 1, 2019 for Consumers, but early adoption is permitted. The new guidance is to be applied either in the period of adoption or retrospectively to each prior period in which the effect of the TCJA was recognized. Consumers elected to adopt this standard early. Accordingly, as of January 1, 2018, Consumers reclassified \$5 million of stranded tax effects from AOCI to retained earnings. At December 31, 2018, Consumers did not have any material stranded tax effects remaining in AOCI.

On March 19, 2018, the Edison Electric Institute asked for a blanket approval to record a reclassification of the stranded tax effect resulting from TCJA of 2017 from Accumulated other comprehensive income, account 219, to Adjustment to retained earnings, account 439, Docket No. AC18-59-000. The request was granted by FERC on November 15, 2018 on a condition that the reclassification should not have an impact on rate considerations. Consumers made an election to reclassify \$1,910,522 stranded tax credit from account 219 to account 439 on its 2018 FERC Form No. 1. Consumers includes both accumulated other comprehensive income and retained earnings in its capital structure for ratemaking purposes, and the reclassification should have no impact on future rates.

New Accounting Standards Not Yet Effective

ASU 2016-02, Leases: This standard establishes a new accounting model for leases. The standard requires entities to recognize lease assets and liabilities on the balance sheet for all leases with a term of more than one year, including operating leases, which are not recorded on the balance sheet under existing standards. The new guidance also amends the definition of a lease to require that a lessee control the use of a specified asset, and not simply control or take the output of the asset. On the statement of income, leases that meet existing capital lease criteria will generally be accounted for under a financing model, while operating leases will generally be accounted for under a straight-line expense model. The standard is effective on January 1, 2019 for Consumers, but early adoption is permitted.

Consumers did not adopt the standard early and will elect certain practical expedients permitted by the standard, under which it will not be required to perform lease assessments or reassessments for agreements existing on the effective date. Consumers also will elect a transition method under which it will initially apply the standard on January 1, 2019, without adjusting amounts presented for prior periods. Under this method, the cumulative effect of applying the standard must be recorded as an adjustment to beginning retained earnings. Under the standard, Consumers will recognize additional lease assets and liabilities on its consolidated balance sheets as of January 1, 2019 for its operating leases. Consumers is finalizing its implementation of the standard and does not expect it to have a material impact on its consolidated net income or cash flows. See Note 10, Leases and Palisades Financing, for more information on Consumers' operating lease obligations.

ASU 2016-13, Measurement of Credit Losses on Financial Instruments: This standard, which will be effective January 1, 2020 for Consumers, provides new guidance for estimating and recording credit losses on financial instruments. The standard will apply to the recognition of uncollectible accounts expense at Consumers. Entities will apply the standard using a modified retrospective approach, with a

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cumulative-effect adjustment recorded to beginning retained earnings on the effective date. Consumers is evaluating the impact of the standard on its consolidated financial statements.

3: Regulatory Matters

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

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

Regulatory Assets and Liabilities

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

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

		<i>In Millions</i>	
December 31	End of Recovery or Refund Period	2018	2017
<i>Regulatory assets</i>			
<i>Current</i>			
Energy waste reduction plan incentive ¹	2019	\$ 32	\$ 18
Other	2019	5	2
Total current regulatory assets		\$ 37	\$ 20
<i>Non-current</i>			
Postretirement benefits ²	various	\$ 1,028	\$ 1,028
Securitized costs ³	2029	273	298
ARO ⁴	various	175	161
MGP sites ⁴	various	133	142
Unamortized loss on reacquired debt ⁴	various	68	53
Energy waste reduction plan incentive ¹	2020	34	31
Energy waste reduction plan ⁴	various	26	39
Gas storage inventory adjustments ⁴	various	4	10
Other	various	2	2
Total non-current regulatory assets		\$ 1,743	\$ 1,764
Total regulatory assets		\$ 1,780	\$ 1,784
<i>Regulatory liabilities</i>			
<i>Current</i>			
TCJA reserve for refund	2019	\$ 98	\$ —
Reserve for customer refunds	2019	36	25
Income taxes, net	2019	18	52
Other	2019	3	3
Total current regulatory liabilities		\$ 155	\$ 80
<i>Non-current</i>			
Cost of removal	various	\$ 1,966	\$ 1,844
Income taxes, net	various	1,537	1,564
Renewable energy grant	2043	54	56
Renewable energy plan	2028	42	56
ARO	various	38	50
TCJA reserve for refund	various	35	—
Postretirement benefits	various	—	135
Other	various	9	10
Total non-current regulatory liabilities		\$ 3,681	\$ 3,715
Total regulatory liabilities		\$ 3,836	\$ 3,795

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- ¹ These regulatory assets have arisen from an alternative revenue program and are not associated with incurred costs or capital investments. Therefore, the MPSC has provided for recovery without a return.
- ² This regulatory asset is offset partially by liabilities. The net amount is included in rate base, thereby providing a return.
- ³ The MPSC has authorized a specific return on this regulatory asset.
- ⁴ These regulatory assets represent incurred costs for which the MPSC has provided, or Consumers expects, recovery without a return on investment.

Regulatory Assets

Energy Waste Reduction Plan Incentive: In December 2018, the MPSC approved a settlement agreement authorizing Consumers to collect \$31 million during 2019 as an incentive for exceeding its statutory savings targets in 2017. Consumers recognized incentive revenue under this program of \$31 million in 2017.

Consumers also exceeded its statutory savings targets in 2018, achieved certain other goals, and will request the MPSC's approval to collect \$34 million, the maximum performance incentive, in the energy waste reduction reconciliation to be filed in 2019. Consumers recognized incentive revenue under this program of \$34 million in 2018.

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 12, Retirement Benefits.

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

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

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

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

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

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

TCJA Reserve for Refund: In February 2018, the MPSC ordered Consumers to file various proceedings to determine the reduction in its electric and gas revenue requirements as a result of the TCJA. For further information on the various TCJA proceedings, see the Electric Utility and Gas Utility—Tax Cuts and Jobs Act section below.

Reserve for Customer Refunds: The 2016 Energy Law eliminated utilities' self-implementation of rates under general rate cases, but provided for more timely processing of general rate cases. Consumers filed an electric rate case in March 2017, prior to the effective date of that law, and as result was allowed to self-implement new energy rates in October 2017, subject to refund with interest and potential penalties. Consumers recognized revenue associated with self-implemented rates, but recorded a provision for revenue subject to refund because it considered it probable that it would be required to refund a portion of its self-implemented rates.

Income Taxes, Net: Consumers records regulatory assets and liabilities to reflect the difference between deferred income taxes recognized for financial reporting purposes and amounts previously reflected in Consumers' rates. This net balance will decrease over the remaining life of the related temporary differences and flow through current income tax benefit. For additional details on deferred income taxes, see Note 14, Income Taxes.

At December 31, 2017, Consumers measured its deferred tax assets and liabilities using the 21 percent federal tax rate enacted in the TCJA. Due to the lower corporate tax rate, Consumers reduced its net deferred tax liabilities associated with its utility book-tax temporary differences by \$1.6 billion and recorded an offsetting regulatory liability. For further information on Consumers' proposal to return this to customers, see the Electric Utility and Gas Utility—Tax Cuts and Jobs Act section below.

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

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

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

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Electric Utility and Gas Utility

Tax Cuts and Jobs Act: The TCJA, which changed existing federal tax law and included numerous provisions that affect businesses, was signed into law in December 2017. In February 2018, the MPSC ordered Consumers to file various proceedings to determine the reduction in its electric and gas revenue requirements as a result of the TCJA. The MPSC also ordered Consumers to implement bill credits to reflect that reduction until customer rates are adjusted through Consumers' general rate cases. Consumers filed the first of these proceedings in March 2018, requesting a \$49 million reduction in its annual gas revenue requirement. The MPSC approved this reduction in June 2018, with credits to customer bills beginning in July 2018; this credit ended with the settlement of the gas rate case in August 2018. Consumers filed the second proceeding in April 2018, requesting a \$113 million reduction in its annual electric revenue requirement. The MPSC approved this reduction in July 2018, with credits to customer bills beginning in August 2018; this credit ended with the settlement of the electric rate case in January 2019. These credits reduced rates prospectively for the impact of the TCJA but did not include potential refunds associated with Consumers' remeasurement of its deferred income taxes.

Consumers filed two more proceedings to address amounts collected from customers during 2018 through the implementation of the first two proceedings. Consumers filed the first of these proceedings in August 2018, requesting to refund \$31 million to gas customers over six months beginning in December 2018. The MPSC approved this refund in November 2018. Consumers filed the second proceeding in September 2018, requesting to refund \$70 million to electric customers over six months beginning in January 2019. The MPSC approved this refund in December 2018. Consumers has recorded a current regulatory liability in an amount reflecting these approved refunds.

In October 2018, Consumers filed an application to address the December 31, 2017 remeasurement of its deferred income taxes and other base rate impacts of the TCJA on customers. The application requested approval to begin returning \$0.4 billion of net regulatory tax liabilities through rates to be determined in a future gas proceeding and \$1.2 billion through the rates determined in Consumers' next-filed electric rate case. Consumers' total \$1.6 billion of net regulatory tax liabilities comprises:

- A regulatory tax liability of \$1.7 billion associated with plant assets that are subject to normalization, which is governed by the Internal Revenue Code. This requires that the regulatory tax liability be returned over the remaining book life of the related plant assets, the average of which is 44 years for gas plant assets and 27 years for electric plant assets.
- A regulatory tax asset of \$0.3 billion associated with plant assets that are not subject to normalization. Consumers proposed to collect this over 44 years from gas customers and over 27 years from electric customers.
- A regulatory tax liability of \$0.2 billion, which is primarily related to employee benefits. Consumers proposed to refund this amount to customers over 15 years.

In January 2018, Consumers began to reduce this net regulatory tax liability by crediting income tax expense. Consumers has fully reserved for the eventual refund of these excess deferred taxes that it has credited to income tax expense in a separate non-current regulatory liability established by reducing revenue, and will continue to do so until these benefits are passed on to customers in accordance with an MPSC order. For additional details on the remeasurement, see Note 14, Income Taxes.

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Electric Utility

2017 Electric Rate Case: In March 2017, Consumers filed an application with the MPSC seeking an annual rate increase of \$173 million, based on a 10.5 percent authorized return on equity. The filing requested authority to recover new investment in system reliability, environmental compliance, and technology enhancements. In September 2017, Consumers reduced its requested annual rate increase to \$148 million. In October 2017, Consumers self-implemented an annual rate increase of \$130 million, subject to refund with interest and potential penalties. The MPSC issued an order in March 2018, authorizing an annual rate increase of \$66 million, based on a 10.0 percent authorized return on equity. In June 2018, as a result of a petition for rehearing filed by Consumers, the MPSC issued an order adjusting the authorized annual rate increase to \$72 million by allowing recovery of additional retirement benefit plan costs. In July 2018, Consumers filed a reconciliation of total revenues collected during self-implementation to those that would have been collected under final rates. The reconciliation indicated that a \$36 million refund would be required, which was recorded on Consumers' consolidated balance sheets as a current regulatory liability at December 31, 2018. In its filing, Consumers proposed refunding this amount to customers in February 2019.

2018 Electric Rate Case: In May 2018, Consumers filed an application with the MPSC seeking an annual rate increase of \$58 million, based on a 10.75 percent authorized return on equity. In October 2018, Consumers reduced its requested annual rate increase to \$44 million. The filing requested authority to recover new investment in system reliability, environmental compliance, and technology enhancements. In January 2019, the MPSC approved a settlement agreement authorizing an annual rate decrease of \$24 million, based on a 10.0 percent authorized return of equity. With the elimination of the \$113 million TCJA credit to customer bills, the approved settlement agreement results in an \$89 million increase in annual rates. In lieu of the investment recovery mechanism requested by Consumers, the settlement agreement provides for deferred accounting treatment for distribution-related capital investments exceeding certain amounts. Consumers also agreed to not file a new electric rate case prior to January 2020.

Gas Utility

Gas Rate Case: In October 2017, Consumers filed an application with the MPSC seeking an annual rate increase of \$178 million, based on a 10.5 percent authorized return on equity. In March 2018, Consumers reduced its requested revenue requirement to \$145 million, before taking into consideration any impact of the TCJA. Consumers further reduced its requested revenue requirement to \$83 million to reflect the impact of the TCJA, offset partially by an increase in the authorized return of equity to 10.75 percent to compensate for the anticipated negative effects of tax reform on Consumers' cash flows from operating activities. In July 2018, Consumers reduced its requested revenue requirement to \$60 million, based on a 10.0 percent authorized return on equity.

In August 2018, the MPSC approved a settlement agreement authorizing an annual rate increase of \$11 million, based on a 10.0 percent authorized return on equity. With the elimination of the \$49 million TCJA credit to customer bills, the approved settlement agreement results in a \$60 million increase in annual rates. The MPSC also approved two rate adjustment mechanisms: a revenue decoupling mechanism and an investment recovery mechanism. The revenue decoupling mechanism will annually reconcile Consumers' actual weather-normalized non-fuel revenues with the revenues approved by the MPSC. The investment recovery mechanism will provide for an additional annual rate increase of \$9 million beginning in July 2019 and another \$10 million beginning in July 2020 for incremental investments that Consumers plans to make in those years, subject to reconciliation. The investment recovery surcharge will remain in effect until rates are reset in a subsequent general rate case.

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Power Supply Cost Recovery and Gas Cost Recovery

The PSCR and GCR ratemaking processes are designed to allow Consumers to recover all of its power supply and purchased natural gas costs if incurred under reasonable and prudent policies and practices. The MPSC reviews these costs, policies, and practices in annual plan and reconciliation proceedings. Consumers adjusts its PSCR and GCR billing charges monthly in order to minimize the underrecovery or overrecovery amount in the annual reconciliations. Underrecoveries represent probable future revenues that will be recovered from customers; overrecoveries represent previously collected revenues that will be refunded to customers.

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

	<i>In Millions</i>	
December 31	2018	2017
<i>Assets</i>		
GCR underrecoveries	16	—
Accrued gas revenue	\$ 16	\$ —
<i>Liabilities</i>		
PSCR overrecoveries	\$ 4	\$ 27
GCR overrecoveries	—	6
Accrued rate refunds	\$ 4	\$ 33

PSCR Plans and Reconciliations: In June 2018, the MPSC approved a settlement agreement in Consumers' 2016 PSCR reconciliation, authorizing recovery of \$1.9 billion of power costs and authorizing Consumers to reflect in its 2017 PSCR reconciliation the overrecovery of \$12 million.

In March 2018, Consumers filed its 2017 PSCR reconciliation, requesting full recovery of \$1.9 billion of power costs and authorization to reflect in its 2018 PSCR reconciliation the overrecovery of \$32 million.

Consumers submitted its 2018 PSCR plan to the MPSC in September 2017 and, in accordance with its proposed plan, self-implemented the 2018 PSCR charge beginning in January 2018.

GCR Plans and Reconciliations: In May 2018, the MPSC approved a settlement agreement in Consumers' 2016-2017 GCR reconciliation, authorizing full recovery of \$0.5 billion of gas costs and authorizing Consumers to reflect in its 2017-2018 GCR reconciliation the overrecovery of \$2 million.

In June 2018, Consumers filed its 2017-2018 GCR reconciliation, requesting full recovery of \$0.6 billion of gas costs and authorization to reflect in its 2018-2019 GCR reconciliation the overrecovery of \$1 million.

In October 2018, the MPSC approved a settlement agreement in Consumers' 2018-2019 GCR plan, authorizing the 2018-2019 GCR factor that Consumers self-implemented beginning in April 2018.

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4: Contingencies and Commitments

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

Electric Utility Contingencies

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

Cleanup and Solid Waste: Consumers expects to incur remediation and other response activity costs at a number of sites under the NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. Consumers estimates that its liability for NREPA sites for which it can estimate a range of loss will be between \$3 million and \$4 million. At December 31, 2018, Consumers had a recorded liability of \$3 million, the minimum amount in the range of its estimated probable NREPA liability, as no amount in the range was considered a better estimate than any other amount.

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

Based on its experience, Consumers estimates that its share of the total liability for known CERCLA sites will be between \$3 million and \$8 million. Various factors, including the number and creditworthiness of potentially responsible parties involved with each site, affect Consumers' share of the total liability. At December 31, 2018, Consumers had a recorded liability of \$3 million for its share of the total liability at these sites, the minimum amount in the range of its estimated probable CERCLA liability, as no amount in the range was considered a better estimate than any other amount.

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

Ludington PCB: In 1998, during routine maintenance activities, Consumers identified PCB as a component in certain paint, grout, and sealant materials at Ludington. Consumers removed part of the PCB material and replaced it with non-PCB material. Consumers has had several communications with the EPA regarding this matter, but cannot predict the financial impact or outcome.

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

In January 2019, an arbitration panel issued an order concluding that the MCV Partnership is not entitled to any damages associated with its claim against Consumers related to the Clean Air Act; the majority of the MCV Partnership's claim, which estimated damages and interest in excess of \$270 million, was related to this dismissed claim. Consumers believes that the MCV Partnership's remaining claims are without merit, but cannot predict the financial impact or outcome of the matter.

Underwater Cables in Straits of Mackinac: Consumers owns certain underwater electric cables in the Straits of Mackinac, which were de-energized and retired in 1990. Consumers was notified that some of these cables were damaged as a result of vessel activity in April 2018. Following the notification, Consumers located, inspected, sampled, capped, and returned the damaged retired cables to their original location on the lake bottom, and did not find any substantive evidence of environmental contamination. Consumers is collaborating with the State of Michigan, local Native American tribes, and other stakeholders to evaluate the status of the cables and to determine if any additional action is advisable. Consumers cannot predict the outcome of this matter, but if Consumers is required to remove all the cables, it could incur additional costs of up to \$10 million. Consumers has filed suit against the companies that own the vessels that allegedly caused the damage. Consumers will seek recovery from customers of any costs incurred.

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, 2018, Consumers had a recorded liability of \$73 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 \$77 million. Consumers expects to pay the following amounts for remediation and other response activity costs in each of the next five years:

	<i>In Millions</i>				
	2019	2020	2021	2022	2023
Remediation and other response activity costs	\$ 12	\$ 16	\$ 21	\$ 7	\$ 2

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

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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, 2018, Consumers had a regulatory asset of \$133 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, 2018, Consumers had a recorded liability of less than \$1 million, the minimum amount in the range of its estimated probable liability, as no amount in the range was considered a better estimate than any other amount.

Guarantees

Presented in the following table is Consumers' guarantee at December 31, 2018:

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

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

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

Other Contingencies

In addition to the matters disclosed in this Note and Note 3, Regulatory Matters, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies 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 negative effect on its consolidated results of operations, financial condition, or liquidity.

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Contractual Commitments

Purchase Obligations: Purchase obligations arise from long-term contracts for the purchase of commodities and related services, and construction and service agreements. The commodities and related services include long-term PPAs, natural gas and associated transportation, and coal and associated transportation. Related-party PPAs are between Consumers and certain affiliates of CMS Enterprises. Presented in the following table are Consumers' contractual purchase obligations at December 31, 2018 for each of the periods shown:

In Millions

	Payments Due						
	Total	2019	2020	2021	2022	2023	Beyond 2023
<i>PPAs</i>							
MCV PPA	\$ 3,880	\$ 330	\$ 318	\$ 289	\$ 275	\$ 279	\$ 2,389
Palisades PPA	1,280	378	388	400	114	—	—
Related-party PPAs	692	85	85	86	86	87	263
Other PPAs	4,078	256	260	268	269	272	2,753
Total PPAs	\$ 9,930	\$ 1,049	\$ 1,051	\$ 1,043	\$ 744	\$ 638	\$ 5,405
Other	2,075	1,237	373	148	124	103	90

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

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

Capacity and energy charges under the MCV PPA were \$353 million in 2018, \$321 million in 2017, and \$305 million in 2016.

Palisades PPA: Consumers has a PPA expiring in 2022 with Entergy to purchase virtually all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. For all delivered energy, the Palisades PPA has escalating capacity and variable energy charges. Total capacity and energy charges under the Palisades PPA were \$375 million in 2018, \$366 million in 2017, and \$363 million in 2016. For further details about Palisades, see Note 10, Leases and Palisades Financing.

Other PPAs: Consumers has PPAs expiring through 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 \$350 million in 2018, \$349 million in 2017, and \$348 million in 2016.

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5: Financings and Capitalization

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

<i>In Millions</i>					
	Interest Rate (%)	Maturity	2018	2017	
<i>First mortgage bonds</i>	5.650	2018	\$ —	\$ 250	
	6.125	2019	—	350	
	6.700	2019	—	500	
	5.650	2020	300	300	
	3.770	2020	100	100	
	2.850	2022	375	375	
	5.300	2022	250	250	
	3.375	2023	325	325	
	3.125	2024	250	250	
	3.190	2024	52	52	
	3.680	2027	100	—	
	3.390	2027	35	35	
	3.800	2028	300	—	
	3.180	2032	100	100	
	5.800	2035	175	175	
	3.520	2037	335	335	
	4.010	2038	215	—	
	6.170	2040	50	50	
	4.970	2040	50	50	
	4.310	2042	263	263	
	3.950	2043	425	425	
	4.100	2045	250	250	
	3.250	2046	450	450	
	3.950	2047	350	350	
	4.050	2048	550	—	
	4.350	2049	550	—	
	3.860	2052	50	50	
	4.280	2057	185	—	
	4.350	2064	250	250	
Total first mortgage bonds			\$ 6,335	\$ 5,535	
Securitization bonds	3.057 ¹	2020-2029 ²	277	302	
Revolving credit agreements	variable ³	2020-2023	215	—	
Tax-exempt pollution control revenue bond	variable	2035	35	103	
Total principal amount outstanding			\$ 6,862	\$ 5,940	
Current amounts			(26)	(343)	
Net unamortized discounts			(16)	(8)	
Unamortized issuance costs			(41)	(28)	

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	<i>In Millions</i>	
Total long-term debt	\$ 6,779	\$ 5,561

- ¹ The weighted-average interest rate for Consumers' securitization bonds issued through its subsidiary Consumers 2014 Securitization Funding was 3.057 percent at December 31, 2018 and 2.913 percent at December 31, 2017.
- ² Principal and interest payments are made semiannually.
- ³ The weighted-average interest rate for Consumers' revolving credit facilities was 3.331 percent at December 31, 2018. There were no outstanding borrowings at December 31, 2017.

Financings: Presented in the following table is a summary of major long-term debt transactions during the year ended December 31, 2018:

	Principal (In Millions)	Interest Rate (%)	Issue/Retirement Date	Maturity Date
<i>Debt issuances</i>				
First mortgage bonds	\$ 550	4.050	May 2018	May 2048
First mortgage bonds	100	3.680	October 2018	October 2027
First mortgage bonds	215	4.010	October 2018	October 2038
First mortgage bonds	185	4.280	October 2018	October 2057
First mortgage bonds	300	3.800	November 2018	November 2028
First mortgage bonds	550	4.350	November 2018	April 2049
Total	\$ 1,900			
<i>Debt retirements</i>				
Tax-exempt pollution control revenue bonds	\$ 68	variable	April 2018	April 2018
First mortgage bonds	250	5.650	May 2018	September 2018
First mortgage bonds	350	6.125	November 2018	March 2019
First mortgage bonds	500	6.700	November 2018	September 2019
Total	\$ 1,168			

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

Regulatory Authorization for Financings: Consumers is required to maintain FERC authorization for financings. Its current authorization terminates on June 30, 2020. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.

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

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Debt Maturities: At December 31, 2018, the aggregate annual contractual maturities for long-term debt for the next five years were:

	<i>In Millions</i>				
	2019	2020	2021	2022	2023
Long-term debt	\$ 26	\$ 626	\$ 27	\$ 653	\$ 369

Revolving Credit Facilities: The following revolving credit facilities with banks were available at December 31, 2018:

	<i>In Millions</i>			
Expiration Date	Amount of Facility ¹	Amount Borrowed	Letters of Credit Outstanding	Amount Available
June 5, 2023 ²	\$ 850	\$ 15	\$ 7	\$ 828
November 19, 2020 ³	250	200	35	15
September 9, 2019	30	—	30	—

¹ Obligations under these facilities are secured by first mortgage bonds of Consumers. During the year ended December 31, 2018, Consumers' average borrowings totaled \$3 million with a weighted-average interest rate of 3.505 percent.

² In June 2018, Consumers amended this revolving credit facility by increasing its borrowing capacity to \$850 million and extending the expiration date to June 2023. In January 2019, Consumers repaid \$15 million of borrowings under this facility.

³ In November 2018, Consumers amended this revolving credit facility by extending the expiration date to November 2020. In January 2019, Consumers repaid \$200 million of borrowings under this facility.

Short-term Borrowings: Under Consumers' commercial paper program, Consumers may issue, in one or more placements, commercial paper notes with maturities of up to 365 days and that bear interest at fixed or floating rates. These issuances are supported by Consumers' revolving credit facilities and may have an aggregate principal amount outstanding of up to \$500 million. While the amount of outstanding commercial paper does not reduce the available capacity of the revolving credit facilities, Consumers does not intend to issue commercial paper in an amount exceeding the available capacity of the facilities. At December 31, 2018, \$97 million of commercial paper notes with a weighted-average annual interest rate of 2.913 percent were outstanding under this program and were recorded as current notes payable on Consumers' consolidated balance sheet.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2018, Consumers had \$1.3 billion of unrestricted retained earnings available to pay dividends on its common stock to CMS Energy. Provisions of the Federal Power Act and the Natural Gas Act appear to restrict dividends payable by Consumers to the amount of Consumers' retained earnings. Several decisions from FERC suggest that, under a variety of circumstances, dividends from Consumers on its common stock would not be limited to amounts in Consumers' retained earnings. Any decision by Consumers to pay dividends on its common stock in excess of retained earnings would be based on specific facts and circumstances and would be subject to a formal regulatory filing process.

For the year ended December 31, 2018, Consumers paid \$531 million in dividends on its common stock to CMS Energy.

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Preferred Stock: Consumers' preferred stock is traded on the New York Stock Exchange under the symbol CMS-PB. Presented in the following table are details of Consumers' preferred stock at December 31, 2018 and 2017:

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

6: Fair Value Measurements

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

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

Consumers classifies fair value measurements within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement in its entirety.

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Assets and Liabilities Measured at Fair Value on a Recurring Basis

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

	<i>In Millions</i>	
December 31	2018	2017
Assets¹		
Restricted cash equivalents	\$ 17	\$ 17
CMS Energy common stock	1	21
Nonqualified deferred compensation plan assets	10	10
DB SERP		
Cash equivalents	—	4
Debt securities	—	102
Derivative instruments	1	1
Total	\$ 29	\$ 155
Liabilities¹		
Nonqualified deferred compensation plan liabilities	\$ 10	\$ 10
Total	\$ 10	\$ 10

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

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

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted net asset values. Consumers values its nonqualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect the amount owed to the plan participants in accordance with its 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: The DB SERP cash equivalents consist of a money market fund with daily liquidity and are reported in other non-current assets on Consumers' consolidated balance sheets. The DB SERP debt securities at December 31, 2017 consisted of U.S. Treasury debt securities that were valued at their daily quoted market prices. These debt securities were reported in other non-current assets on Consumers' consolidated balance sheets. In July 2018, Consumers sold the DB SERP debt securities. For additional details about this sale, see Note 7, Financial Instruments.

Derivative Instruments: Consumers values its derivative instruments using a market approach that incorporates information from market transactions. Consumers' derivatives are FTRs, which are classified as Level 3.

Due to the lack of quoted pricing information, Consumers determines the fair value of its FTRs based on Consumers' average historical settlements. There was no material activity within the Level 3 categories of assets and liabilities during the years presented.

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7: Financial Instruments

Presented in the following table are the carrying amounts and fair values, by level within the fair value hierarchy, of Consumers' financial instruments that are not recorded at fair value. The table excludes cash, cash equivalents, short-term financial instruments, and trade accounts receivable and payable whose carrying amounts approximate their fair values. For information about assets and liabilities recorded at fair value and for additional details regarding the fair value hierarchy, see Note 6, Fair Value Measurements.

<i>In Millions</i>												
	December 31, 2018					December 31, 2017						
	Carrying Amount	Total	Fair Value			Carrying Amount	Total	Fair Value				
			Level	1	2			3	Level	1	2	3
<i>Assets</i>												
Long-term receivables ¹	\$ 22	\$ 22	\$ —	\$ —	\$ 22	\$ 21	\$ 21	\$ —	\$ —	\$ 21		
Notes receivable ²	—	—	—	—	—	17	17	—	—	17		
Notes receivable – related party ³	106	106	—	—	106	—	—	—	—	—		
<i>Liabilities</i>												
Long-term debt ⁴	6,805	6,833	—	5,066	1,767	5,904	6,236	—	4,883	1,353		

¹ Includes current accounts receivable of \$14 million at December 31, 2018 and \$14 million at December 31, 2017.

² Includes current portion of notes receivable of \$17 million at December 31, 2017.

³ Includes current portion of notes receivable – related party of \$7 million at December 31, 2018. For further details on this note receivable, see the DB SERP discussion below.

⁴ Includes current portion of long-term debt of \$26 million at December 31, 2018 and \$343 million at December 31, 2017.

The effects of third-party credit enhancements were excluded from the fair value measurements of long-term debt. The principal amount of Consumers' long-term debt supported by third-party credit enhancements was \$35 million at December 31, 2018 and \$103 million at December 31, 2017.

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

	<i>In Millions</i>							
	December 31, 2018				December 31, 2017			
	Cost	Unrealized Gains	Unrealized Losses	Fair Value	Cost	Unrealized Gains	Unrealized Losses	Fair Value
<i>Available for sale</i>								
DB SERP securities	\$ —	\$ —	\$ —	\$ —	\$ 102	\$ —	\$ —	\$ 102
CMS Energy common stock	—	—	—	—	2	19	—	21

DB SERP Securities: The DB SERP securities classified as available for sale at December 31, 2017 were U.S. Treasury debt securities with maturities ranging from one to ten years. Presented in the following table is a summary of the sales activity for investment securities held within the DB SERP and classified as available for sale:

Years Ended December 31	<i>In Millions</i>		
	2018	2017	2016
Proceeds from sales of investment securities	\$ 103	\$ 105	\$ 4

In July 2018, Consumers sold the DB SERP debt securities and CMS Energy issued a \$146 million demand note payable to the DB SERP rabbi trust. The demand note bears interest at an annual rate of 4.10 percent and has a maturity date of 2028. The portion of the demand note attributable to Consumers was recorded as a note receivable – related party on Consumers' consolidated balance sheets at December 31, 2018.

During 2017, Consumers sold mutual fund securities held within the DB SERP and used the proceeds to purchase the debt securities, which were later sold in 2018. Consumers reclassified gains of \$2 million (\$1 million, net of tax) from AOCI and included this amount in other income on the consolidated statements of income. During 2016, realized gains and losses on the sales were immaterial for Consumers.

CMS Energy Common Stock: In January 2018, Consumers implemented ASU 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities*. In accordance with the standard, as of January 1, 2018, Consumers removed a \$19 million unrealized gain on its investment in CMS Energy common stock from AOCI and recorded the gain in retained earnings.

In January 2018, Consumers transferred substantially all of its shares in CMS Energy common stock to a related charitable foundation. Consumers' remaining equity investment in CMS Energy common stock was \$1 million at December 31, 2018. In accordance with the new standard, as of January 1, 2018, Consumers' investment in CMS Energy common stock was no longer classified as available for sale. Therefore, this amount is not presented in the table above. There were no material changes in the fair value of Consumers' investment in CMS Energy common stock during the year ended December 31, 2018. For further details on Consumers' accounting for this new standard, see Note 2, New Accounting Standards.

Consumers recognized a gain of \$14 million in 2017 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.

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8: Notes Receivable

Presented in the following table are details of Consumers' current and non-current notes receivable:

	<i>In Millions</i>	
December 31	2018	2017
<i>Current</i>		
Michigan tax settlement	\$ —	\$ 17
DB SERP note receivable – related party	7	—
<i>Non-current</i>		
DB SERP note receivable – related party	99	—
Total notes receivable	\$ 106	\$ 17

For additional details about the DB SERP note receivable – related party, see Note 7, Financial Instruments.

9: Plant, Property, and Equipment

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

<i>In Millions</i>			
December 31	Estimated Depreciable Life in Years	2018	2017
<i>Plant, property, and equipment, gross</i>			
<i>Electric</i>			
Generation	22 — 125	\$ 6,305	\$ 6,025
Distribution	20 — 75	7,957	7,603
Transmission	46 — 75	154	66
Other	5 — 50	1,316	1,229
Assets under capital leases and financing obligation ¹		295	298
<i>Gas</i>			
Distribution	20 — 85	4,651	4,182
Transmission	17 — 75	1,521	1,278
Underground storage facilities ²	27 — 75	910	842
Other	5 — 50	823	764
Capital leases ¹		14	14
Other non-utility property	3 — 51	17	17
Plant, property, and equipment, gross		\$ 23,963	\$ 22,318
Construction work in progress		756	753
Accumulated depreciation and amortization		(6,958)	(6,441)
Total plant, property, and equipment ³		\$ 17,761	\$ 16,630

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

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² Underground storage includes base natural gas of \$26 million at December 31, 2018 and 2017. Base natural gas is not subject to depreciation.

³ For the year ended December 31, 2018, Consumers' plant additions were \$1.8 billion and plant retirements were \$190 million. For the year ended December 31, 2017, Consumers' plant additions were \$1.7 billion and plant retirements were \$214 million.

Capitalization: Consumers records plant, property, and equipment at original cost when placed into service. The cost includes labor, material, applicable taxes, overhead such as pension and other benefits, and AFUDC, if applicable. Consumers' plant, property, and equipment is generally recoverable through its general rate making process.

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

Software: Consumers capitalizes the costs to purchase and develop internal-use computer software. These costs are expensed evenly over the estimated useful life of the internal-use computer software. If computer software is integral to computer hardware, then its cost is capitalized and depreciated with the hardware.

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

Years Ended December 31	2018	2017	2016
Electric	6.9%	6.8%	7.3%
Gas	5.9	6.0	6.2

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

	<i>In Millions</i>	
Years Ended December 31	2018	2017
Balance at beginning of period	\$ 312	\$ 310
Additions	—	3
Net retirements and other adjustments	(3)	(1)
Balance at end of period	\$ 309	\$ 312

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Assets under capital leases and financing obligation are presented as gross amounts. Accumulated amortization of assets under capital leases and financing obligation was \$212 million at December 31, 2018 and \$193 million at December 31, 2017 for Consumers.

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

	<i>In Millions</i>	
December 31	2018	2017
Utility plant assets	\$ 6,956	\$ 6,439
Non-utility plant assets	2	2

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	2018	2017	2016
Electric utility property	3.9%	3.9%	3.9%
Gas utility property	2.9	2.9	2.9
Other property	10.1	10.0	9.8

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

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
Depreciation expense – plant, property, and equipment	\$ 768	\$ 732	\$ 680
<i>Amortization expense</i>			
Software	125	112	95
Other intangible assets	3	3	3
Securitized regulatory assets	25	25	25
Total depreciation and amortization expense	\$ 921	\$ 872	\$ 803

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

	<i>In Millions</i>				
	2019	2020	2021	2022	2023
Intangible asset amortization expense	\$ 130	\$ 120	\$ 106	\$ 94	\$ 74

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

Description	Amortization Life in Years	December 31, 2018		December 31, 2017	
		Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
Software development	3 — 15	\$ 1,009	\$ 595	\$ 937	\$ 475
Rights of way	50 — 85	167	52	162	50
Franchises and consents	5 — 30	15	9	14	8
Leasehold improvements	various ²	9	7	9	7
Other intangibles	various	26	15	21	15
Total		\$ 1,226	\$ 678	\$ 1,143	\$ 555

¹ For the year ended December 31, 2018, Consumers' intangible asset additions were \$90 million and intangible asset retirements were \$7 million. For the year ended December 31, 2017, Consumers' intangible asset additions were \$100 million and there were no intangible asset retirements.

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

Jointly Owned Regulated Utility Facilities

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2018:

	In Millions, Except Ownership Share		
	J.H. Campbell Unit 3	Ludington	Other
Ownership share	93.3%	51.0%	various
Utility plant in service	\$ 1,688	\$ 411	\$ 226
Accumulated depreciation	(670)	(155)	(70)
Construction work in progress	23	110	16
Net investment	\$ 1,041	\$ 366	\$ 172

Consumers includes its share of the direct expenses of the jointly owned plants in operating expenses. Consumers shares operation, maintenance, and other expenses of these jointly owned utility facilities in proportion to each participant's undivided ownership interest. Consumers is required to provide only its share of financing for the jointly owned utility facilities.

10: Leases and Palisades Financing

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 seven to 15 years, expiring without extension provisions over the next five years and with extension provisions over the next eight years. These leases contain fair market value extension and buyout provisions. Capital leases for

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Consumers' vehicle fleet operations have a maximum term of 120 months with some having end-of-lease rental adjustment clauses based on the proceeds received from the sale or disposition of the vehicles, and others having fair market value 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 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 three years at December 31, 2018. The capital lease for the gas transportation pipeline to Zeeland was extended in 2017 for five years pursuant to a renewal provision in the contract, with additional renewal provisions of five to ten years. The remaining terms of Consumers' long-term PPAs accounted for as leases range between one and 15 years. Most of these PPAs contain provisions at the end of the initial contract terms to renew the agreements annually.

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
<i>Minimum operating lease expense</i>			
PPAs	\$ 4	\$ 5	\$ 6
Other agreements	11	15	14
Contingent rental expense ¹	101	96	82

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.

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Presented in the following table are the minimum annual rental commitments under Consumers' non-cancelable leases at December 31, 2018.

	<i>In Millions</i>		
	Capital Leases	Palisades Financing	Operating Leases
2019	\$ 14	\$ 15	\$ 14
2020	11	14	14
2021	11	14	13
2022	8	3	7
2023	6	—	5
2024 and thereafter	21	—	32
Total minimum lease payments	\$ 71	\$ 46	\$ 85
Less imputed interest	22	4	
Present value of net minimum lease payments	\$ 49	\$ 42	
Less current portion	9	13	
Non-current portion	\$ 40	\$ 29	

Palisades Financing

In 2007, Consumers sold Palisades to Entergy and entered into a 15-year PPA to purchase virtually all of the capacity and energy produced by Palisades, up to the annual average capacity of 798 MW. Consumers accounted for this transaction as a financing because of its continuing involvement with Palisades through security provided to Entergy for the PPA obligation and other arrangements. Palisades has therefore remained on Consumers' consolidated balance sheets and Consumers has continued to depreciate it. At the time of the sale, Consumers recorded the sales proceeds as a financing obligation, and has subsequently recorded a portion of the payments under the PPA as interest expense and as a reduction of the financing obligation. Total amortization and interest charges under the financing were \$16 million for the year ended December 31, 2018, \$17 million for the year ended December 31, 2017, and \$17 million for the year ended December 31, 2016. At December 31, 2018, the Palisades asset and financing obligation both had a balance of \$42 million.

11: Asset Retirement Obligations

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

Consumers calculates the fair value of ARO liabilities using an expected present-value technique that reflects assumptions about costs and inflation, and uses a credit-adjusted risk-free rate to discount the expected cash flows. As a regulated entity, Consumers defers the effects of any changes in assumptions on the fair values of its ARO liabilities, adjusting the associated regulatory assets or liabilities rather than recognizing such effects in earnings.

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:

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ARO Description	In-Service Date	Long-Lived Assets
Closure of coal ash disposal areas	various	Generating plants coal ash areas
Gas distribution cut, purge, and cap	various	Gas distribution mains and services
Asbestos abatement	1973	Electric and gas utility plant
Closure of renewable generation assets	various	Wind and solar generation facilities

No assets have been restricted for purposes of settling AROs.

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

<i>In Millions</i>							
ARO Description	ARO Liability 12/31/2017	Incurred	Settled	Accretion	Cash Flow Revisions	ARO Liability 12/31/2018	
Coal ash disposal areas	\$ 191	\$ —	\$ (20)	\$ 8	\$ —	\$ 179	
Gas distribution cut, purge, and cap	186	17	(9)	11	—	205	
Asbestos abatement	42	—	(11)	2	—	33	
Renewable generation assets	10	—	—	1	—	11	
Total	\$ 429	\$ 17	\$ (40)	\$ 22	\$ —	\$ 428	

<i>In Millions</i>							
ARO Description	ARO Liability 12/31/2016	Incurred	Settled	Accretion	Cash Flow Revisions	ARO Liability 12/31/2017	
Coal ash disposal areas	\$ 201	\$ —	\$ (18)	\$ 8	—	\$ 191	
Gas distribution cut, purge, and cap	182	3	(11)	12	—	186	
Asbestos abatement	56	—	(16)	2	—	42	
Renewable generation assets	7	2	—	1	—	10	
Total	\$ 446	\$ 5	\$ (45)	\$ 23	—	\$ 429	

12: Retirement Benefits

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

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

DB Pension Plans: Participants in the pension plans include present and former employees of CMS Energy and Consumers, including certain present and former affiliates and subsidiaries. Pension plan trust assets are not distinguishable by company. Effective December 31, 2017, Consumers'

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then-existing pension plan was amended to include only retired and former employees already covered; this amended plan is referred to as DB Pension Plan B. Also effective December 31, 2017, active employees were moved to a newly created pension plan, referred to as DB Pension Plan A, whose benefits mirror those provided under DB Pension Plan B. Maintaining separate plans for the two groups will allow Consumers to employ a more targeted investment strategy and will provide additional opportunities to mitigate risk and volatility.

DCCP: Consumers provides an employer contribution to the DCCP 401(k) plan for employees hired on or after July 1, 2003. The contribution ranges from five to seven percent of base pay, depending on years of service. Employees are not required to contribute in order to receive the plan's employer contribution. DCCP expense for Consumers was \$25 million for the year ended December 31, 2018, \$22 million for the year ended December 31, 2017, and \$19 million for the year ended December 31, 2016.

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

	<i>In Millions</i>	
Years Ended December 31	2018	2017
Trust assets	\$ 106	\$ 106
ABO	98	107
Contributions	5	6

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. Trust assets were \$5 million at December 31, 2018 and \$5 million at December 31, 2017. DC SERP assets are included in other non-current assets on Consumers' consolidated balance sheets. Consumers' DC SERP expense was \$1 million for each of the years ended December 31, 2018 and 2017 and less than \$1 million for the year ended December 31, 2016.

401(k) Plan: The 401(k) plan employer match equals 100 percent of eligible contributions up to the first three percent of an employee's wages and 50 percent of eligible contributions up to the next two percent of an employee's wages. The total 401(k) plan cost was \$26 million for the year ended December 31, 2018, \$25 million for the year ended December 31, 2017, and \$23 million for the year ended December 31, 2016.

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 disability retirement under the DB Pension Plans or are disabled and covered by the DCCP and who have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 7.00 percent in 2019 and 7.50 percent in 2018 for those under 65 and would increase 7.75 percent in 2019 and 8.00 percent in 2018 for those over 65. The rate of increase was assumed to decline to 4.75 percent by 2027 and thereafter for all retirees.

In November 2017, Consumers approved certain amendments to the OPEB Plan. Under these amendments, effective January 1, 2019, certain Medicare-eligible retirees will purchase health care plans

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from private Medicare exchanges. Consumers performed a remeasurement of the OPEB Plan as of October 31, 2017, resulting in a significant reduction in the benefit obligation. In July 2018, Consumers approved an amendment to the OPEB Plan to improve survivor benefits for certain Medicare-eligible retirees, effective January 1, 2019, resulting in a \$26 million increase in the benefit obligation.

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

	<i>In Millions</i>	
Year Ended December 31, 2018	One Percentage Point Increase	One Percentage Point Decrease
Effect on total service and interest cost component	\$ 2	\$ (2)
Effect on PBO	28	(25)

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

December 31	2018	2017	2016
<i>Weighted average for benefit obligations¹</i>			
<i>Discount rate²</i>			
DB Pension Plan A ³	4.48%	3.78%	
DB Pension Plan B ³	4.32	3.64	
DB SERP	4.32	3.65	4.16%
OPEB Plan	4.42	3.74	4.49
<i>Rate of compensation increase</i>			
DB Pension Plan A ³	3.50	3.50	
DB SERP	5.50	5.50	5.50
<i>Weighted average for net periodic benefit cost:</i>			
<i>Service cost discount rate^{2,4}</i>			
DB Pension Plan A ³	3.85		
DB SERP	3.83	4.51	4.87
OPEB Plan	3.93	4.89	4.75
<i>Interest cost discount rate^{2,4}</i>			
DB Pension Plan A ³	3.39		
DB Pension Plan B ³	3.24		
DB SERP	3.26	3.51	3.64
OPEB Plan	3.35	3.79	3.89
<i>Expected long-term rate of return on plan assets⁵</i>			
DB Pension Plans	7.00	7.25	7.25
OPEB Plan	7.00	7.25	7.25
<i>Rate of compensation increase</i>			
DB Pension Plan A ³	3.50		
DB SERP	5.50	5.50	5.50

¹ The mortality assumption for benefit obligations was based on the RP-2014 mortality table, with projection scales MP-2018 for 2018, MP-2017 for 2017, and MP-2016 for 2016. The mortality assumption for net

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periodic benefit cost for 2018, 2017, and 2016 was based on the RP-2014 mortality table, with projection scales MP-2017 for 2018, MP-2016 for 2017, and MP-2015 for 2016.

² The discount rate reflects the rate at which benefits could be effectively settled and is equal to the equivalent single rate resulting from a yield-curve analysis. This analysis incorporated the projected benefit payments specific to Consumers' DB Pension Plans and OPEB Plan and the yields on high-quality corporate bonds rated Aa or better.

³ Effective December 31, 2017, Consumers' existing defined benefit pension plan was amended to include only retired or inactive employees; this amended plan is referred to as DB Pension Plan B. Active employees were moved to a newly created pension plan, referred to as DB Pension Plan A.

The assumptions used to measure the plan obligation of the previous defined benefit pension plan at December 31, 2016 were:

- discount rate of 4.30 percent
- weighted-average rate of compensation increase of 3.60 percent

The assumptions used to measure the plan cost of the previous defined benefit pension plan were:

- service cost discount rate of 4.53 percent at December 31, 2017 and 4.79 percent at December 31, 2016
- interest cost discount rate of 3.56 percent at December 31, 2017 and 3.66 percent at December 31, 2016
- weighted-average rate of compensation increase of 3.60 percent at December 31, 2017 and 3.00 percent at December 31, 2016

⁴ In 2016, Consumers changed the method it uses to determine the discount rate used to calculate the service cost and interest cost components of net periodic benefit costs for the DB Pension and OPEB Plans. Historically, the discount rate used for this purpose represented a single weighted-average rate derived from the yield curve used to determine the benefit obligation. Consumers has elected to use instead a full-yield-curve approach in the estimation of service cost and interest cost; this approach is more accurate in that it applies individual spot rates along the yield curve to future projected benefit payments based on the time of payment.

⁵ 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 the assets of the DB Pension Plans was 7.00 percent in 2018. The actual return (loss) on the assets of the DB Pension Plans was (6.7) percent in 2018, 18.0 percent in 2017, and 8.0 percent in 2016.

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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:

<i>In Millions</i>						
Years Ended December 31	DB Pension Plans and DB SERP			OPEB Plan		
	2018	2017	2016	2018	2017	2016
<i>Net periodic cost (credit)</i>						
Service cost	\$ 47	\$ 44	\$ 41	\$ 16	\$ 19	\$ 17
Interest cost	88	90	87	33	49	45
Expected return on plan assets	(139)	(149)	(143)	(91)	(84)	(80)
<i>Amortization of:</i>						
Net loss	73	79	68	16	29	22
Prior service cost (credit)	3	4	4	(65)	(39)	(40)
Net periodic cost (credit)	\$ 72	\$ 68	\$ 57	\$ (91)	\$ (26)	\$ (36)

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 2019 from or to the associated regulatory asset:

<i>In Millions</i>		
	DB Pension Plans	OPEB Plan
Regulatory asset	\$ 47	\$ (35)

Consumers amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period for DB Pension Plan A and the OPEB Plan and over the average remaining life expectancy of participants for DB Pension Plan B. For DB Pension Plan A, the estimated period of amortization of gains and losses was nine years for the years ended December 31, 2018 and 2017. For DB Pension Plan B, the estimated period of amortization of gains and losses was 20 years for the years ended December 31, 2018 and 2017. For the year ended December 31, 2016, the estimated period of amortization of gains and losses for both DB Pension Plans was ten years. For the OPEB Plan, the estimated amortization period was ten years for the year ended December 31, 2018 and 11 years for the years ended December 31, 2017 and 2016.

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 new prior service costs (credits) for OPEB in 2018 and 2017. The estimated period of amortization of these new prior service costs (credits) is nine years.

Consumers determines the MRV for the assets of the DB Pension Plans as the fair value of plan assets on the measurement date, adjusted by the gains or losses that will not be admitted into the MRV until future years. 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.

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

	<i>In Millions</i>					
	DB Pension Plans		DB SERP		OPEB Plan	
Years Ended December 31	2018	2017	2018	2017	2018	2017
Benefit obligation at beginning of period	\$ 2,780	\$ 2,562	\$ 112	\$ 109	\$ 1,053	\$ 1,365
Service cost	48	45	—	—	16	19
Interest cost	90	88	4	4	33	49
Plan amendments	—	—	—	—	25	(303)
Actuarial (gain) loss	(258) ¹	241 ¹	(8)	5	(70) ¹	(31) ¹
Benefits paid	(148)	(156)	(7)	(6)	(53)	(46)
Benefit obligation at end of period	\$ 2,512	\$ 2,780	\$ 101	\$ 112	\$ 1,004	\$ 1,053
Plan assets at fair value at beginning of period	\$ 2,305	\$ 2,101	\$ —	\$ —	\$ 1,329	\$ 1,184
Actual return on plan assets	(150)	360	—	—	(80)	190
Company contribution	240	—	7	6	—	—
Actual benefits paid	(148)	(156)	(7)	(6)	(52)	(45)
Plan assets at fair value at end of period	\$ 2,247	\$ 2,305	\$ —	\$ —	\$ 1,197	\$ 1,329
Funded status	\$ (265) ²	\$ (475) ²	\$ (101)	\$ (112)	\$ 193	\$ 276

¹ The actuarial gain for 2018 for the DB Pension Plans was primarily the result of higher discount rates. The actuarial loss for 2017 was primarily the result of lower discount rates. The actuarial gain for 2018 for the OPEB Plan was primarily the result of higher discount rates. The actuarial gain for 2017 was primarily the result of better claim experience in calculating the plan's funded status.

² At December 31, 2018, \$246 million of the total funded status of the DB Pension Plans was attributable to Consumers, based on an allocation of expenses. At December 31, 2017, \$455 million of the total funded status of the DB Pension Plans was attributable to Consumers, based on an allocation of expenses.

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

	<i>In Millions</i>	
December 31	2018	2017
<i>Non-current assets</i>		
DB Pension Plans	\$ 49	\$ 147
OPEB Plan	193	276
<i>Current liabilities</i>		
DB SERP	7	7
<i>Non-current liabilities</i>		
DB Pension Plans	295	602
DB SERP	94	105

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The ABO for the DB Pension Plans was \$2.2 billion at December 31, 2018 and \$2.4 billion at December 31, 2017. Presented in the following table is information related to the defined benefit pension plan for which the PBO and the ABO exceed plan assets:

	<i>In Millions</i>	
December 31	2018	2017
PBO	\$ 1,363	\$ 1,511
ABO	1,091	1,164
Fair value of plan assets	1,059	893

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.

	<i>In Millions</i>			
	DB Pension Plans and DB SERP		OPEB Plan	
Years Ended December 31	2018	2017	2018	2017
<i>Regulatory assets (liabilities)</i>				
Net loss	\$ 978	\$ 1,017	\$ 402	\$ 316
Prior service cost (credit)	9	11	(361)	(451)
Regulatory assets (liabilities)	\$ 987	\$ 1,028	\$ 41	\$ (135)
<i>AOCI</i>				
Net loss	27	36	—	—
Total amounts recognized in regulatory assets (liabilities) and AOCI	\$ 1,014	\$ 1,064	\$ 41	\$ (135)

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

	<i>In Millions</i>					
	DB Pension Plans					
	December 31, 2018			December 31, 2017		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 242	\$ 242	\$ —	\$ 21	\$ 21	\$ —
U.S. government and agencies securities	11	—	11	4	—	4
Corporate debt	400	—	400	336	—	336
State and municipal bonds	6	—	6	9	—	9
Foreign corporate bonds	35	—	35	31	—	31
Mutual funds	552	552	—	662	662	—
	\$ 1,246	\$ 794	\$ 452	\$ 1,063	\$ 683	\$ 380
Pooled funds	1,001			1,242		
Total	\$ 2,247			\$ 2,305		

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In Millions

	OPEB Plan					
	December 31, 2018			December 31, 2017		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 34	\$ 34	\$ —	\$ 15	\$ 15	\$ —
U.S. government and agencies securities	2	—	2	1	—	1
Corporate debt	51	—	51	47	—	47
State and municipal bonds	1	—	1	1	—	1
Foreign corporate bonds	5	—	5	4	—	4
Common stocks	38	38	—	37	37	—
Mutual funds	555	555	—	605	605	—
	\$ 686	\$ 627	\$ 59	\$ 710	\$ 657	\$ 53
Pooled funds	511			619	—	—
Total	\$ 1,197			\$ 1,329	657	53

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

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

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

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

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

Common Stocks: Common stocks in the OPEB Plan consist of equity securities that are actively managed and tracked to the S&P 500 Index. These securities are valued at their quoted closing prices.

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

Pooled Funds: Pooled funds include both common and collective trust funds as well as special funds that contain only employee benefit plan assets from two or more unrelated benefit plans. These funds primarily consist of U.S. and foreign equity securities, but also include U.S. and foreign fixed-income securities and multi-asset investments. Since these investments are valued at their net asset value as a practical expedient, they are not classified in the fair value hierarchy.

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Asset Allocations: Presented in the following table are the investment components of the assets of Consumers' DB Pension Plans and OPEB Plan as of December 31, 2018:

	DB Pension Plans	OPEB Plan
Equity securities	52%	50%
Fixed-income securities	42	31
Multi-asset investments	6	19
	100%	100%

Consumers' target asset allocation for the assets of the DB Pension Plans is 53 percent equity, 41 percent fixed income, and 6 percent multi-asset 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. Multi-assets are diversified across absolute return investment approaches and global tactical asset allocation, such as inflation protected securities, real estate investment trusts, commodities, currency, and preferred stock. 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 future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers and through direct contributions from the non-utility subsidiaries. Consumers' target asset allocation for the health trusts is 50 percent equity, 30 percent fixed income, and 20 percent multi-asset investments. Consumers' target asset allocation for the life trusts is 42 percent equity, 28 percent fixed income, and 30 percent multi-asset investments. These target allocations are 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 plans. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P SmallCap Index and Foreign Equity Funds. Fixed-income investments are diversified across investment grade instruments of government and corporate issuers. Multi-assets are diversified across absolute return investment approaches and global tactical asset allocation, such as inflation protected securities, real estate investment trusts, commodities, currency and preferred stock. 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 Plans:

	<i>In Millions</i>	
Years Ended December 31	2018	2017
OPEB Plan	\$ —	\$ —
DB Pension Plans	234	—

Contributions comprise required amounts and discretionary contributions. Consumers does not plan to contribute to the OPEB Plan or DB Pension Plans in 2019. Actual future contributions will depend on future investment performance, discount rates, and various factors related to the participants of the DB Pension Plans and OPEB Plan. Consumers will, at a minimum, contribute to the plans as needed to comply with federal funding requirements.

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

	<i>In Millions</i>		
	DB Pension Plans	DB SERP	OPEB Plan
2019	\$ 149	\$ 7	\$ 57
2020	152	7	59
2021	154	7	61
2022	155	7	62
2023	155	7	63
2024-2028	777	31	315

Collective Bargaining Agreements: At December 31, 2018, unions represented 37 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and call center employees. The USW represents Zeeland employees. Union contracts expire in 2020.

13: Stock-Based Compensation

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

In 2018, all awards were in the form of restricted stock or restricted stock units. The PISP also allows for unrestricted common stock, stock options, stock appreciation rights, phantom shares, performance units, and incentive options, none of which was granted in 2018, 2017, or 2016.

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 3,714,544 shares of common stock under the PISP as of December 31, 2018. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are canceled or forfeited, may be awarded or granted again under the PISP.

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

Restricted Stock Awards: Restricted stock awards for employees under the PISP are in the form of performance-based, market-based, and time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. The dividends on time-lapse restricted stock are paid in cash or in CMS Energy common stock. The dividends on performance-based and

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market-based restricted stock are paid in restricted shares equal to the value of the dividends. These additional restricted shares are subject to the same vesting conditions as the underlying restricted stock shares.

Performance-based restricted stock vesting is contingent on meeting at least a 36-month service requirement and a performance condition. The performance condition is based on an adjusted measure of CMS Energy's EPS growth relative to a peer group over a three-year period. The awards granted in 2018, 2017, and 2016 require a 38-month service period. Market-based restricted stock vesting is generally contingent on meeting a three-year service requirement and a market condition. The market condition is based on a comparison of CMS Energy's total shareholder return with the median total shareholder return of a peer group over the same three-year period. Depending on the outcome of the performance condition or the market condition, a recipient may earn a total award ranging from zero to 200 percent of the initial grant. Time-lapse restricted stock generally vests after a service period of three years.

Restricted Stock Units: In 2018, 2017, and 2016, Consumers granted restricted stock units to certain non-employee directors who elected to defer their restricted stock awards. The restricted stock units generally vest after a service period of one year or, if earlier, at the next annual meeting. The restricted stock units will be distributed to the recipients as shares in accordance with the directors' deferral agreements. Restricted stock units do not have voting rights, but do have dividend rights. In lieu of cash dividend payments, the dividends on restricted stock units are paid in additional units equal to the value of the dividends. These additional restricted stock units are subject to the same vesting and distribution conditions as the underlying restricted stock units. No restricted stock units were forfeited during 2018.

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

Year Ended December 31, 2018	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	1,145,122	\$ 38.50
<i>Granted</i>		
Restricted stock	607,749	26.51
Restricted stock units	11,934	42.01
<i>Vested</i>		
Restricted stock	(567,154)	23.15
Restricted stock units	(12,260)	40.98
Forfeited – restricted stock	(26,555)	39.73
Nonvested at end of period	1,158,836	\$ 39.71

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Year Ended December 31, 2018	
<i>Granted</i>	
Time-lapse awards	117,029
Market-based awards	126,558
Performance-based awards	126,558
Restricted stock units	10,792
Dividend equivalents on market-based awards	20,077
Dividend equivalents on performance-based awards	24,583
Dividend equivalents on restricted stock units	1,142
Additional market-based shares based on achievement of condition	84,025
Additional performance-based shares based on achievement of condition	108,919
Total granted	619,683

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

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

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

Years Ended December 31	2018	2017	2016
Expected volatility	16.7%	18.0%	16.7%
Expected dividend yield	2.8	3.0	3.2
Risk-free rate	2.1	1.5	1.0

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

Years Ended December 31	2018	2017	2016
<i>Weighted-average grant-date fair value per share</i>			
Restricted stock granted	\$ 26.51	\$ 28.67	\$ 31.77
Restricted stock units granted	42.01	41.97	39.12

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
Fair value of shares that vested during the year	\$ 26	\$ 35	\$ 30
Compensation expense recognized	16	16	16
Income tax benefit recognized	1	7	6

At December 31, 2018, \$18.6 million of total unrecognized compensation cost was related to restricted stock and Consumers expects to recognize this cost over a weighted-average period of two years.

14: Income Taxes

CMS Energy and its subsidiaries file a consolidated U.S. federal income tax return as well as a Michigan Corporate Income Tax return for the unitary business group and various other state unitary group combined income tax returns. Income taxes are allocated based on each company's separate taxable income in accordance with the CMS Energy tax sharing agreement.

In December 2017, President Trump signed the TCJA, which changed existing federal tax law and included numerous provisions that affect businesses. Provisions significantly impacting Consumers include:

- Reduction of the corporate income tax rate from 35 percent to 21 percent
- Repeal of the alternative minimum tax along with a provision requiring companies to recover alternative minimum tax credit carryforwards over the four-year period ending in 2021
- Limitation on the use of net operating loss carryforwards arising after December 31, 2017 to 80 percent of a company's taxable income with an indefinite carryforward
- A requirement to use a normalization method of accounting for excess tax reserves associated with public utility property

As a rate-regulated utility, in taxable years beginning after 2017, Consumers is excluded from certain provisions of the TCJA, including those allowing companies to expense 100 percent of the cost of certain property and those limiting the amount of interest expense companies may deduct.

Substantially all of the tax law changes enacted by the TCJA were effective for taxable years beginning after December 31, 2017. Under GAAP (ASC 740), companies must recognize the effects of a tax law change in the period of enactment. The staff of the SEC issued guidance in Staff Accounting Bulletin No. 118 that clarified accounting for income taxes under ASC 740 if information is not yet available or complete and provided for up to a one-year period in which to complete the required analyses and accounting. Consumers made reasonable estimates in measuring and accounting for the effects of the TCJA in the December 31, 2017 financial statements. The measurement period provided by Staff Accounting Bulletin No. 118 is now complete. Consumers recorded a \$1 million increase to income tax expense, representing a true-up of its estimates during the year ended December 31, 2018.

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

	<i>In Millions, Except Tax Rate</i>		
Years Ended December 31	2018	2017	2016
Income from continuing operations before income taxes	\$ 847	\$ 971	\$ 936
Income tax expense at statutory rate	178	340	328
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect ¹	51	30	44
Accelerated flow-through of regulatory tax benefits ²	(39)	(39)	(39)
TCJA excess deferred taxes ³	(26)	—	—
Production tax credits	(12)	(8)	(9)
Research and development tax credits, net ⁴	(11)	(1)	(2)
Impact of the TCJA ⁵	1	33	—
Other, net	—	(16)	(2)
Income tax expense	\$ 142	\$ 339	\$ 320
Effective tax rate	16.8%	34.9%	34.2%

¹ In September 2017, Consumers completed the evaluation of its methodology for the state apportionment of electricity sales to MISO, taking into account recent state tax law developments in the electric utility sector. To recognize the anticipated refund and the impact of the expected lower effective tax rate on its deferred state tax liabilities, Consumers recorded a \$14 million income tax benefit in 2017. This tax benefit was net of reserves for uncertain tax positions. In April 2018, CMS Energy and its subsidiaries, including Consumers, amended its consolidated 2013 Michigan Corporate Income Tax return and submitted a refund claim for taxes previously paid. In November 2018, the refund claim was denied by the State of Michigan. CMS Energy has submitted a petition for informal conference.

² In 2013, the MPSC issued an order authorizing Consumers to accelerate the flow-through to electric and gas customers of certain income tax benefits associated primarily with the cost of removal of plant placed in service before 1993. Consumers implemented this regulatory treatment beginning in 2014. This change, which also accelerates Consumers' recognition of the income tax benefits, reduced Consumers' income tax expense by \$39 million for each of the years ended December 31, 2018, 2017, and 2016.

³ In December 2017, Consumers remeasured its deferred tax assets and liabilities at the new federal tax rate enacted by the TCJA and recorded a \$1.6 billion net regulatory liability (USOA accounts 254 and 182.3). \$1.8 billion recorded as a regulatory liability relates to the excess deferred taxes arising from accelerated tax depreciation on assets in rate base that are governed by normalization provisions of the Internal Revenue Code. The normalization provisions require that the excess deferred taxes be refunded to customers over the remaining average service life of the associated assets and are therefore considered protected. In January 2018, Consumers began to reduce this regulatory liability by crediting income tax expense (USOA account 411.1). Consumers has fully reserved for the eventual refund of these excess deferred taxes that it has credited to income tax expense in a separate regulatory liability established by reducing revenue, and will continue to do so until these benefits are passed on to customers in accordance with an MPSC order, expected to be issued in 2019. At December 31, 2018, this reserve for refund of these excess deferred taxes totaled \$35 million. \$2 billion recorded as a regulatory asset relates to the excess deferred taxes arising from all other unprotected excess deferred taxes. These excess deferred taxes will be debited to USOA account 410.1 upon issuance of the MPSC order expected in 2019. As no order is currently listed, the manner of time period that these excess deferred taxes will be included in rates is not yet determined.

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⁴ In March 2018, Consumers finalized a study of research and development tax credits for the tax years 2012 through 2016. As a result, Consumers recognized an \$8 million increase in the credit, net of reserves for uncertain tax positions.

⁵ In December 2017, Consumers recorded a reasonable estimate to measure and account for the impact of the TCJA. The 2018 amount represents the true-up of its estimate.

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
<i>Current income taxes</i>			
Federal	\$ 6	\$ 159	\$ 9
State and local	13	17	22
	<u>\$ 19</u>	<u>\$ 176</u>	<u>\$ 31</u>
<i>Deferred income taxes</i>			
Federal	\$ 60	\$ 120	\$ 227
State and local	51	29	45
	<u>\$ 111</u>	<u>\$ 149</u>	<u>\$ 272</u>
Deferred income tax credit	12	14	17
Tax expense	<u>\$ 142</u>	<u>\$ 339</u>	<u>\$ 320</u>

At Consumers, the impact of the TCJA was a \$33 million increase in deferred income tax expense. The TCJA had no impact on current income tax expense in 2017.

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

	<i>In Millions</i>	
December 31	2018	2017
<i>Deferred income tax assets</i>		
Net regulatory tax liability	\$ 395	\$ 411
Tax loss and credit carryforwards	64	101
Reserves and accruals	21	21
Total deferred income tax assets	<u>\$ 480</u>	<u>\$ 533</u>
<i>Deferred income tax liabilities</i>		
Plant, property, and equipment	\$ (1,943)	\$ (1,901)
Employee benefits	(172)	(105)
Securitized costs	(65)	(71)
Gas inventory	(35)	(37)
Other	(74)	(59)
Total deferred income tax liabilities	<u>\$ (2,289)</u>	<u>\$ (2,173)</u>
Total net deferred income tax liabilities	<u>\$ (1,809)</u>	<u>\$ (1,640)</u>

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

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consolidated financial statements. At December 31, 2017, Consumers remeasured its deferred tax assets and liabilities and related valuation allowances using the 21 percent federal tax rate enacted in the TCJA. To reflect the lower income tax rate, Consumers reduced its net deferred tax liabilities associated with its utility book-tax temporary differences by \$1.6 billion for the year ended December 31, 2017. Of this amount, Consumers recognized deferred tax expense of \$33 million related to nonrecoverable net deferred tax assets, with the remaining amount being recorded as a net regulatory tax liability. For further details on Consumers' net regulatory tax liability, see Note 3, Regulatory Matters.

Presented in the following table are the tax loss and credit carryforwards at December 31, 2018:

	<i>In Millions</i>		
	Gross Amount	Tax Attribute	Expiration
Federal net operating loss carryforward	\$ 222	\$ 47	2034 – 2036
General business credits	17	17	2032 – 2038
Total tax attributes		\$ 64	

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

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
Balance at beginning of period	\$ 21	\$ 5	\$ 6
Additions for current-year tax positions	2	17	—
Additions for prior-year tax positions	5	—	—
Reductions for prior-year tax positions	—	(1)	—
Settlements	—	—	(1)
Balance at end of period	\$ 28	\$ 21	\$ 5

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, 2018, 2017, or 2016.

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. CMS Energy's and its subsidiaries', including Consumers, consolidated federal income tax returns for 2015 and subsequent years remain subject to examination by the IRS. CMS Energy's and its subsidiaries', including Consumers, consolidated Michigan Corporate Income Tax returns for 2013 and subsequent years remain subject to examination by the State of Michigan. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2018 were adequate for all years.

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15: Revenue

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

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

Electric and Gas Utilities

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

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

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

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property rentals, appliance service plans, and utility contract work. Generally, these contracts are short term or evergreen in nature.

Alternative-Revenue Programs: The energy waste reduction incentive mechanism 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 20 percent of the amount it spends on energy waste reduction programs. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing revenue related to the incentive as soon as energy savings exceed the annual targets established by the MPSC.

Under a gas revenue decoupling mechanism authorized by the MPSC, Consumers is allowed to adjust future gas rates for differences between Consumers' actual weather-normalized non-fuel revenues and the revenues approved by the MPSC. Consumers accounts for this program as an alternative-revenue program that meets the criteria for recognizing the effects of decoupling adjustments on revenue as gas is delivered.

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

Accounts Receivable and Unbilled Revenues: 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 payment 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. Uncollectible expense for Consumers was \$29 million for the year ended December 31, 2018.

Consumers' customers are billed monthly in cycles having billing dates that do not generally coincide with the end of a calendar month. This results in customers having received electricity or natural gas that they have not been billed for as of the month-end. Consumers estimates its unbilled revenues by applying an average billed rate to total unbilled deliveries for each customer class. Unbilled revenues, which are recorded as accounts receivable Consumers' consolidated balance sheets, were \$409 million at December 31, 2018 and \$481 million at December 31, 2017.

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16: Other Income and Other Expense

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
<i>Other income</i>			
Gain on CMS Energy common stock	\$ —	\$ 14	\$ —
Fee income	—	—	6
All other	2	3	2
Total other income	\$ 2	\$ 17	\$ 8
<i>Other expense</i>			
Donations	\$ (13)	\$ (31)	\$ (23)
Civic and political expenditures	(6)	(27)	(21)
Unrealized investment loss	—	—	(4)
All other	(11)	—	(7)
Total other expense	\$ (30)	\$ (58)	\$ (55)

17: Cash and Cash Equivalents

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

	<i>In Millions</i>	
December 31	2018	2017
Cash and cash equivalents	\$ 39	\$ 44
Restricted cash and cash equivalents	17	17
Other non-current assets	—	4
Cash and cash equivalents, including restricted amounts	\$ 56	\$ 65

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

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

Other Non-current Assets: The cash equivalents classified as other non-current assets represent an investment in a money market fund held in the DB SERP rabbi trust. See Note 6, Fair Value Measurements and Note 12, Retirement Benefits for more information regarding the DB SERP.

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18: Reportable Segments

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

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

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

The reportable segments for Consumers are:

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

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

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

	<i>In Millions</i>		
Years Ended December 31	2018	2017	2016
<i>Operating revenue</i>			
Electric utility	\$ 4,561	\$ 4,448	\$ 4,379
Gas utility	1,903	1,774	1,685
Total operating revenue	\$ 6,464	\$ 6,222	\$ 6,064
<i>Depreciation and amortization</i>			
Electric utility	\$ 682	\$ 654	\$ 603
Gas utility	239	218	200
Total depreciation and amortization	\$ 921	\$ 872	\$ 803
<i>Interest charges</i>			
Electric utility	\$ 209	\$ 201	\$ 196
Gas utility	79	74	72
Other reconciling items	1	1	—
Total interest charges	\$ 289	\$ 276	\$ 268
<i>Income tax expense (benefit)</i>			
Electric utility	\$ 109	\$ 245	\$ 246
Gas utility	33	96	74
Other reconciling items	—	(2)	—
Total income tax expense	\$ 142	\$ 339	\$ 320
<i>Net income available to common stockholder</i>			
Electric utility	\$ 535	\$ 455	\$ 458
Gas utility	169	173	155
Other reconciling items	(1)	2	1
Total net income available to common stockholder	\$ 703	\$ 630	\$ 614
<i>Plant, property, and equipment, gross</i>			
Electric utility ²	\$ 16,027	\$ 15,221	\$ 14,540
Gas utility ²	7,919	7,080	6,283
Other reconciling items	17	17	15
Total plant, property, and equipment, gross	\$ 23,963	\$ 22,318	\$ 20,838
<i>Total assets</i>			
Electric utility ²	\$ 14,143	\$ 13,907	\$ 13,430
Gas utility ²	7,853	7,139	6,446
Other reconciling items	29	53	70
Total assets	\$ 22,025	\$ 21,099	\$ 19,946
<i>Capital expenditures³</i>			
Electric utility	\$ 865	\$ 882	\$ 1,007
Gas utility	958	800	611
Other reconciling items	2	1	—
Total capital expenditures	\$ 1,825	\$ 1,683	\$ 1,618

¹ Consumers had no significant equity method investments.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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² Amounts include a portion of Consumers' other common assets attributable to both the electric and gas utility businesses.

³ 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.

19: Related-Party Transactions

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

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

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

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

<i>In Millions</i>				
Description	Related Party	2018	2017	2016
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 83	\$ 90	\$ 88

Amounts payable to related parties for purchased power and other services were \$20 million at December 31, 2018 and \$27 million at December 31, 2017. Accounts receivable from related parties were \$13 million at December 31, 2018 and \$2 million at December 31, 2017.

In July 2018, Consumers sold the DB SERP debt securities and CMS Energy issued a \$146 million demand note payable to the DB SERP rabbi trust. The portion of the demand note attributable to Consumers was recorded as a note receivable – related party on Consumers' consolidated balance sheets at December 31, 2018. For additional details about the note receivable – related party, see Note 7, Financial Instruments and Note 8, Notes Receivable.

Consumers owned shares of CMS Energy common stock with a fair value of \$1 million at December 31, 2018 and \$21 million at December 31, 2017. For additional details on Consumers' investment in CMS Energy common stock, see Note 7, Financial Instruments.

In January 2019, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$300 million. At December 31, 2018, there were no outstanding loans under the agreement.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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20: Supplemental Cash Flow Information

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

<i>In Millions</i>			
Years Ended December 31	2018	2017	2016
Other cash flow activities and non-cash investing and financing activities			
Cash transactions			
Interest paid (net of amounts capitalized)	\$ 287	\$ 266	\$ 256
Income taxes paid (refunds received), net	156	(1)	50
Non-cash transactions			
Capital expenditures not paid	143	160	127
Note receivable recorded for future refund of use taxes paid and capitalized	—	—	29
Other assets placed under capital lease	—	3	13

21: Quarterly Financial and Common Stock Information (Unaudited)

<i>In Millions, Except Per Share Amounts</i>				
Quarters Ended	2018			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 1,855	\$ 1,395	\$ 1,502	\$ 1,712
Operating income	334	229	271	231
Net income	242	152	180	131
Preferred stock dividends	—	1	—	1
Net income available to common stockholder	242	151	180	130

<i>In Millions, Except Per Share Amounts</i>				
Quarters Ended	2017			
	March 31	June 30	Sept 30	Dec 31
Operating revenue	\$ 1,737	\$ 1,362	\$ 1,437	\$ 1,686
Operating income	359	222	308	363
Net income	211	104	181	136
Preferred stock dividends	—	1	—	1
Net income available to common stockholder	211	103	181	135

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2018

22: Subsequent Event

On January 30, 2019, Consumers experienced a fire at the Ray Compressor Station, which resulted in the Ray Storage Field being off-line or operating at significantly reduced capacity, which negatively affected Consumers' natural gas supply and delivery capacity. This incident, which occurred during the extreme polar vortex weather condition, required Consumers to request voluntary reductions in customer load, to implement contingency gas supply purchases, and to implement a curtailment of natural gas deliveries for industrial and large commercial customers pursuant to Consumers' MPSC curtailment tariff. Consumers is investigating the incident. The curtailment and request for voluntary reductions of customer loads were canceled as of midnight, February 1. At this time, Consumers cannot predict the ultimate financial impact of the incident or other gas-related incidents, but they could have a material adverse effect on Consumers' results of operations, financial condition, or liquidity, and could subject Consumers' gas utility to increased regulatory scrutiny.

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Name of Respondent Consumers Energy Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Year)	Year of Report December 31, 2018
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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

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

Line No.	Item (a)	Unrealized Gains and Losses on Available for Sale Securities (b)	Minimum Pension Liability and adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	18,257,707	0		(21,172,360)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income	(9,129,069)	0		874,873
3	Preceding Year to Date Changes in Fair Value	2,652,500	0		(3,728,795)
4	Total (lines 2 and 3)	6,476,569	0		(2,853,922)
5	Balance of 219 at End of Preceding Year	11,781,138	0		(24,026,282)
6	Balance of Account 219 at Beginning of Current Year	14,291,201	0		(28,446,867)
7	Current Year to Date Reclassifications from Acct 219 to Net Income	(13,000,727)	0		1,269,243
8	Current Year to Date Changes in Fair Value	(1,290,474)	0		6,410,920
9	Total (lines 7 and 8)	(14,291,201)	0		7,680,163
10	Balance of Account 219 at End of Current Year	0	0		(20,766,704)

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018									
FOOTNOTE DATA														
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)											
122a	6	b	Stranded tax effect as a result of 2017 TCJA: reclassification <table border="0"> <tr> <td>Account</td> <td>Debit</td> <td>Credit</td> </tr> <tr> <td>219</td> <td></td> <td>(2,510,063)</td> </tr> <tr> <td>439</td> <td>2,510,063</td> <td></td> </tr> </table>			Account	Debit	Credit	219		(2,510,063)	439	2,510,063	
Account	Debit	Credit												
219		(2,510,063)												
439	2,510,063													
122a	6	e	Stranded tax effect as a result of 2017 TCJA: reclassification <table border="0"> <tr> <td>Account</td> <td>Debit</td> <td>Credit</td> </tr> <tr> <td>219</td> <td>4,420,585</td> <td></td> </tr> <tr> <td>439</td> <td></td> <td>(4,420,585)</td> </tr> </table>			Account	Debit	Credit	219	4,420,585		439		(4,420,585)
Account	Debit	Credit												
219	4,420,585													
439		(4,420,585)												

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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)	23,563,193,647	14,692,199,011	
4	Property Under Capital Leases	97,148,684	74,692,683	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified	0	0	
7	Experimental Plant Unclassified	0	0	
8	TOTAL (Enter Total of lines 3 thru 7)	23,660,342,331	14,766,891,694	
9	Leased to Others	77,097,724	77,097,724	
10	Held for Future Use	2,501,626	2,501,626	
11	Construction Work in Progress	753,502,750	378,923,349	
12	Acquisition Adjustments	218,312,881	217,155,379	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	24,711,757,312	15,442,569,772	
14	Accum. Prov. For Depr., Amort., & Depl.	8,929,697,160	5,269,878,591	
15	Net Utility Plant (Enter Total of line 13 less 14)	15,782,060,152	10,172,691,181	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	8,234,844,631	5,143,467,804	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,209,218		
20	Amort. Of Underground Storage Land & Land Rights	5,444,308		
21	Amort. Of Other Utility Plant	613,081,828	58,739,195	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	8,861,579,985	5,202,206,999	
23	Leased to Others			
24	Depreciation	8,075,850	8,075,850	
25	Amortization & Depletion	0	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	8,075,850	8,075,850	
27	Held for Future Use			
28	Depreciation	0	0	
29	Amortization	0	0	
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	60,041,325	59,595,742	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	8,929,697,160	5,269,878,591	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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
7,379,089,034				1,491,905,602	3
3,427,231				19,028,770	4
0				0	5
0				0	6
0				0	7
7,382,516,265	0	0	0	1,510,934,372	8
0				0	9
0				0	10
318,847,961				55,731,440	11
1,157,502				0	12
7,702,521,728	0	0	0	1,566,665,812	13
2,818,589,802				841,228,767	14
4,883,931,926	0	0	0	725,437,045	15
					16
					17
2,766,289,939				325,086,888	18
8,209,218					19
5,444,308					20
38,200,754				516,141,879	21
2,818,144,219	0	0	0	841,228,767	22
					23
0					24
0					25
0	0	0	0	0	26
					27
0	0	0	0	0	28
0	0	0	0	0	29
0	0	0	0	0	30
					31
445,583	0	0	0	0	32
2,818,589,802	0	0	0	841,228,767	33

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
2. If the nuclear fuel stock is obtained under leasing				
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)	N/A		
2	Fabrication			
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials & Assemblies			
8	In Stock (120.2)			
9	In Reactor (120.3)			
10	SUBTOTAL (Enter Total of lines 8 & 9)	0		
11	Spent Nuclear Fuel (120.4)			
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. For Amortization of Nuclear Fuel Assemblies (120.5)			
14	TOTAL Nuclear Fuel Stock (Enter Total line 6, 10, 11 & 12 less line 13)	0		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net salvage Value of Nuclear Materials in line 11			
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20 & 21)	0		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)				
Changes During the Year		Balance End of Year (f)	Line No.	
Amortization (d)	Other Reductions (Explain in a Footnote) (e)			
		N/A	1	
			2	
			3	
			4	
			5	
		0	6	
			7	
			8	
			9	
		0	10	
			11	
			12	
			13	
		0	14	
			15	
			16	
			17	
			18	
			19	
			20	
			21	
		0	22	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	14,392,996	38,655
4	303 Miscellaneous Intangible Plant	60,996,945	10,735,086
5	TOTAL Intangible Plant	75,485,800	10,773,741
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land	3,119,775	0
9	310.2 Land Rights	808,325	0
10	311 Structures and Improvements	431,703,747	6,817,682
11	312 Boiler Plant Equipment	3,145,842,630	83,593,009
12	313 Engines and Engine-Driven Generators	0	0
13	314 Turbogenerator Units	422,750,064	3,147,960
14	315 Accessory Electric Equipment	122,851,873	766,358
15	316 Miscellaneous Power Plant Equipment	57,850,457	3,171,193
16	317 Asset Retirement Costs for Steam Production	121,471,065	0
17	TOTAL Steam Production Plant	4,306,397,936	97,496,202
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	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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
10,446	0	0	14,421,205	302	3
0	0	726	71,732,757	303	4
10,446	0	726	86,249,821		5
					6
					7
0	0	0	3,119,775	310.1	8
0	0	0	808,325	310.2	9
816,352	0	(453,736)	437,251,341	311	10
8,137,106	0	710,463	3,222,008,996	312	11
0	0	0	0	313	12
1,713,248	0	(333,605)	423,851,171	314	13
59,347	0	75,004	123,633,888	315	14
233,069	0	(28,026)	60,760,555	316	15
0	0	0	121,471,065	317	16
10,959,122	0	(29,900)	4,392,905,116		17
					18
0	0	0	0	320.1	19
0	0	0	0	320.2	20
0	0	0	0	321	21
0	0	0	0	322	22
0	0	0	0	323	23
0	0	0	0	324	24

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
25	325 Miscellaneous Power Plant Equipment	0	0	
26	326 Asset Retirement Costs for Nuclear Production	0	0	
27	TOTAL Nuclear Production Plant	0	0	
28	Hydraulic Production Plant			
29	330.1 Land	3,321,916	0	
30	330.2 Recreational Land	112,241	0	
31	330.3 Land Rights	40,535	0	
32	331 Structures and Improvements	44,066,095	3,246,581	
33	332 Reservoirs, Dams and Waterways	168,736,045	4,013,836	
34	333 Water Wheels, Turbines and Generators	188,231,845	61,269,138	
35	334 Accessory Electric Equipment	50,800,458	8,678,473	
36	335 Miscellaneous Power Plant Equipment	16,748,630	4,846,771	
37	336 Roads, Railroads and Bridges	1,608,630	0	
38	TOTAL Hydraulic Production Plant	473,666,395	82,054,799	
39	Other Production Plant			
40	340.1 Land	3,304,875	0	
41	340.2 Land Rights	13,685	0	
42	340.3 Land - Wind	1,299,550	0	
43	340.4 Costs Of Rights Of Way Wind	14,481,951	193,431	
44	340.5 Costs Of Rights Of Way Solar	168,895	-	
45	341 Structures and Improvements	53,054,871	1,882,203	
46	341.1 Structures and Improvements Wind	21,559,491	2,725,721	
47	341.2 Structures and Improvements Solar	2,638,524	95	
48	342 Fuel Holders, Products and Accessories	5,749,279	350,881	
49	343 Prime Movers	0	0	
50	344 Generators	617,998,958	47,034,354	
51	344.1 Generators Wind	408,682,129	77,972,793	
52	344.2 Generators Solar	7,266,004	2,873,586	
53	345 Accessory Electric Equipment	58,441,814	1,116,547	
54	345.1 Accessory Electric Equipment Wind	19,666,188	5,154,283	
55	345.2 Accessory Electric Equipment Solar	1,715,698	6,397	
56	346 Miscellaneous Power Plant Equipment	8,551,732	1,227,251	
57	346.1 Miscellaneous Power Plant Equipment Wind	2,831,588	589,778	
58	347.0 Other Generation Plant; ARO Assets	9,031,830	0	
59	TOTAL Other Production Plant	1,236,457,062	141,127,320	
60	TOTAL Production Plant	6,016,521,393	320,678,321	
61	3. TRANSMISSION PLANT			
62	350.1 Land	79,775	936	
63	350.2 Land Rights	250,025	-	
64	352 Structures and Improvements	1,250,551	114,996	
65	353 Station Equipment	36,971,675	9,520,680	
66	354 Towers and Fixtures	1,163,636	0	
67	355 Poles and Fixtures	16,238,707	1,777,128	
68	356 Overhead Conductors and Devices	10,104,546	187,226	
69	357 Underground Conduit	0	0	
70	358 Underground Conductors and Devices	0	0	

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	325	25
0	0	0	0	326	26
0	0	0	0		27
					28
0	0	0	3,321,916	330.1	29
0	0	0	112,241	330.2	30
0	0	0	40,535	330.3	31
6,798	0	536,058	47,841,936	331	32
865,053	0	(865,030)	171,019,798	332	33
7,623,234	0	2,412,163	244,289,912	333	34
76,311	0	(2,347,818)	57,054,802	334	35
17,408	0	61,161	21,639,154	335	36
22,370	0	0	1,586,260	336	37
8,611,174	0	(203,466)	546,906,554		38
					39
0	0	0	3,304,875	340.1	40
0	0	0	13,685	340.2	41
0	0	0	1,299,550	340.3	42
0	0	0	14,675,382	340.4	43
0	0	0	168,895	340.5	44
175,032	(1,455)	258,243	55,018,830	341	45
0	0	(144,716)	24,140,496	341.1	46
0	0	(299,803)	2,338,816	341.2	47
305,030	0	(282,488)	5,512,642	342	48
0	0	0	0	343	49
11,847,483	0	(76,501)	653,109,328	344	50
0	0	(442,818)	486,212,104	344.1	51
0	0	(647,968)	9,491,622	344.2	52
1,330,340	0	0	58,228,021	345	53
0	0	13,030	24,833,501	345.1	54
0	0	947,772	2,669,867	345.2	55
383,303	1,455	(779)	9,396,356	346	56
771,487	0	134,546	2,784,425	346.1	57
0	0	0	9,031,830	347	58
14,812,675	0	(541,482)	1,362,230,225		59
34,382,971	0	(774,848)	6,302,041,895		60
					61
0	0	0	80,711	350.1	62
0	0	0	250,025	350.2	63
213	0	0	1,365,334	352	64
308,647	3,167	(1,635)	46,185,240	353	65
1,573	0	0	1,162,063	354	66
354,262	(3,167)	1,635	17,660,041	355	67
371,941	0	0	9,919,831	356	68
0	0	0	0	357	69
0	0	0	0	358	70

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
71	359 Roads and Trails	0	0	
72	TOTAL Transmission Plant	66,058,915	11,600,966	
73	4. DISTRIBUTION PLANT			
74	360.1 Land	21,291,729	0	
75	360.2 Land Rights	27,183,686	2,190,141	
76	360.3 Land	65,399,912	33,104	
77	360.4 Land Rights	62,574,580	2,527,313	
78	361 Structures and Improvements	88,649,355	5,549,612	
79	362 Station Equipment	1,111,539,865	84,302,402	
80	363 Storage Battery Equipment	0	2,922,447	
81	364 Poles, Towers and Fixtures	1,782,792,764	188,740,195	
82	365 Overhead Conductors and Devices	1,479,246,696	86,587,641	
83	366 Underground Conduit	136,871,772	5,152,905	
84	367 Underground Conductors and Devices	570,007,125	20,358,417	
85	368 Line Transformers	844,949,901	31,201,318	
86	368.1 Capacitors	0	0	
87	369 Services	714,209,403	24,397,540	
88	370 Meters	185,837,684	9,973,008	
89	370.1 AMI Meters	375,750,625	11,080,514	
90	371 Installations on Customers' Premises	14,602,813	6,148,109	
91	372 Leased Property on Customers' Premises	0	0	
92	373 Street Lighting and Signal Systems	118,501,445	7,984,308	
93	374 Asset Retirement Costs for Distribution Plant	129,033	0	
94	TOTAL Distribution Plant	7,599,538,388	489,148,974	
95	5. GENERAL PLANT			
96	389.1 Land	6,961,722	0	
97	389.2 Lands Rights	281,589	0	
98	390 Structures and Improvements	128,981,299	14,014,064	
99	391 Office Furniture and Equipment	7,125,370	447,909	
100	391.2 Computers / Computer Related Equipment	44,513,783	2,966,844	
101	392 Transportation Equipment	34,131,112	9,690,908	
102	393 Stores Equipment	24,648	0	
103	394 Tools, Shop and Garage Equipment	7,104,824	854,442	
104	395 Laboratory Equipment	1,098,173	149	
105	396 Power Operated Equipment	5,619,071	(120,017)	
106	397 Communication Equipment	16,727,944	2,142,384	
107	398 Miscellaneous Equipment	1,818,935	258,878	
108	SUBTOTAL	254,388,470	30,255,561	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	359	71
1,036,636	0	0	76,623,245		72
					73
0	0	0	21,291,729	360.1	74
0	0	4,091	29,377,918	360.2	75
17,914	0	(56,775,890)	8,639,212	360.3	76
0	0	(18,564,748)	46,537,145	360.4	77
594,908	0	579,778	94,183,837	361	78
12,293,588	0	(446,528)	1,183,102,151	362	79
0	0	(12,455)	2,909,992	363	80
3,779,753	0	(10,736,411)	1,957,016,795	364	81
7,230,769	0	(1,069,066)	1,557,534,502	365	82
688,399	0	1,378,856	142,715,134	366	83
2,821,791	0	7,000,217	594,543,968	367	84
7,213,163	0	(1,420,655)	867,517,401	368	85
0	0	0	0	368.1	86
737,705	0	5,497,438	743,366,676	369	87
20,773,411	0	22,041	175,059,322	370	88
5,804,512	0	45,037	381,071,664	370.1	89
170,450	0	319,432	20,899,904	371	90
0	0	0	0	372	91
2,474,736	0	4,656,057	128,667,074	373	92
0	0	0	129,033	374	93
64,601,099	0	(69,522,806)	7,954,563,457		94
					95
0	0	0	6,961,722	389.1	96
0	0	0	281,589	389.2	97
156,965	0	263,031	143,101,429	390	98
53,191	0	(28,869)	7,491,219	391	99
8,596,471	0	81,859	38,966,015	391.2	100
2,322,673	0	259,270	41,758,617	392	101
5,338	0	0	19,310	393	102
45,604	0	(36,983)	7,876,679	394	103
21,355	0	(239,379)	837,588	395	104
90,619	0	15,637	5,424,072	396	105
892,781	0	(319)	17,977,228	397	106
37,723	0	(14,965)	2,025,125	398	107
12,222,720	0	299,282	272,720,593		108

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
109	399 Other Tangible Property	0	0	
110	TOTAL General Plant	254,388,470	30,255,561	
111	TOTAL (Accounts 101 and 106)	14,011,992,966	862,457,563	
112				
113	102 Electric Plant Purchased	0	0	
114	(Less) 102 Electric Plant Sold	0	0	
115	103 Experimental Plant Unclassified	0	0	
116	TOTAL Electric Plant in Service <i>(Total of lines 111 thru 115)</i>	14,011,992,966	862,457,563	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
0	0	0	0	399	109
12,222,720	0	299,282	272,720,593		110
112,253,872	0	(69,997,646)	14,692,199,011		111
					112
0	0	0	0	102	113
0		0	0		114
				103	115
112,253,872	0	(69,997,646)	14,692,199,011		116

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	METC/ITC HOLDINGS,LLC	TRANSMISSION - EASEMENT AND ROW	8/10/2017	12/31/2550	77,097,724
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3					
4					
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6					
7					
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43					
44	TOTAL				77,097,724

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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	Other Electric Property	various	various	2,501,626
3				
4				
5				
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43				
44	TOTAL			2,501,626

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2018

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

1. Report the particulars called for concerning acquisition adjustments. 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.
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
5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.
6. Give date Commission authorized use of Account 115.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct (d)	Amount (e)	
1	Account 114					
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672
3	Electric - Ludington SC	712,975				712,975
4	Electric - Saginaw SC	1,079,791				1,079,791
5	Electric - Traverse City	1,891,941				1,891,941
6						
7	Gas Plant	1,157,502				1,157,502
8						
9	Total	218,312,881				218,312,881
10						
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	53,543,292	5,338,323	(1)		58,881,615
14	Electric - Ludington SC (5)	100,259	17,827	(2)		118,086
15	Electric - Saginaw SC	311,939	71,986	(3)		383,925
16	Electric - Traverse City (5)	86,036	126,080	(4)		212,116
17						
18						
19	Gas Plant	381,143	64,440			445,583
20						
21	Total	54,422,669	5,618,656			60,041,325

- (1) Authorized by MPSC Order Case# 15245 (12/18/2007)
Debit to account 406 amortization of Electric Plant Acquisition Adjustment
- (2) Authorized by MPSC Order Case# 17087 (5/15/2012)
Debit to account 406 amortization of Electric Plant Acquisition Adjustment
- (3) Authorized by MPSC Order Case# 17735 (11/19/2015)
Debit to account 406 amortization of Electric Plant and Gas Acquisition Adjustment
- (4) Authorized by MPSC Order Case# 20134 (1/9/2019)
Debit to account 425 amortization of Electric Plant and Gas Acquisition Adjustment for the year ended 12/31/2018.
Beginning in 2019, the debit will be to account 406 amortization of Electric Plant and Gas Acquisition Adjustment.
- (5) A credit of \$1972 was made to the Ludington SC beginning balance and a debit of \$1972 was made to Traverse City.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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**CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION
NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)**

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

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

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

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

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Intangible Plant - Electric Total	5,966,178		8,658,000
2	Fossil Generation Plant - Electric Total	54,988,986		83,471,000
3	Hydro Generation Plant - Electric Total	125,966,601		63,958,000
4	Other Generation Plant - Electric Total	36,765,821		282,390,000
5	Transmission Plant - Electric Total	4,574,407		10,500,000
6	Distribution Plant - Electric Total	134,260,232		544,100,000
7	General Plant - Electric Total	16,401,124		46,745,000
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35	TOTAL	378,923,349	0	1,039,822,000

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
CONSTRUCTION OVERHEADS - ELECTRIC				
<p>1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather</p> <p>should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	Engineering and Supervision	172,523,016		
2	Administrative and General	75,005,589		
3	Pension	21,628,630		
4	Allowance for Funds Used During Construction	3,920,499		
5				
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39	TOTAL	273,077,734		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

PENSION

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	4,798,906,785	4,798,906,785	0	0
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	536,456,141	536,456,141		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others	282,548			282,548
6	Transportation Expenses-Clearing	4,585,251	4,585,251		
7	Other Clearing Accounts				
8	Other Accounts (Specify):				
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	541,323,940	541,041,392	0	282,548
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	112,225,516	112,225,516		
13	Cost of Removal	112,465,108	112,465,108		
14	Salvage (Credit)	(1,909,407)	(1,909,407)		
	TOTAL Net Chrgs. For Plant Ret.				
15	(Enter Total of lines 12 thru 14)	222,781,217	222,781,217	0	0
16	Other Debit or Credit Items (Described)	34,093,415	26,300,113		7,793,302
17	Retirement WIP	731	731	0	
18	Book Cost of Asset Retirement Costs Ret.	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	5,151,543,654	5,143,467,804	0	8,075,850

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

20	Steam Production	1,460,939,214	1,460,939,214		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	138,882,174	138,882,174		
24	Hydraulic Production-Pumped Storage	154,931,502	154,931,502		
25	Other Production	445,049,290	445,049,290		
26	Transmission	26,439,677	18,363,827		8,075,850
27	Distribution	2,822,577,652	2,822,577,652		
28	General	102,724,145	102,724,145		
29	TOTAL (Enter total of lines 20 thru 28)	5,151,543,654	5,143,467,804	0	8,075,850

- 1 Line 16, Col (c) consist primarily of (i) activity related to the updating of SFAS 143, Accounting for Asset Retirement Obligations, and (ii) transfer activity for prior years.
- 2 Line 16, Col (e) consist primarily of transfer activity related to reclassifying assets to plant leased to others.
- 3 Electric Plant in Service Retirements-
- | | |
|---|--------------------|
| Page 211, line 111, Col (d) | 112,253,872 |
| Nondepreciable Property | (28,360) |
| Other Adjustments | 4 |
| Book Cost of Plant Retired - Line 12, Col (c) | <u>112,225,516</u> |

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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	701,516		701,516
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/Washtenaw/Sylvan Twp	125,947		125,947
9	Misc Properties/Bay/Hampton Twp	1,909,529		1,909,529
10	Misc Properties/Oakland Twp	102,202		102,202
11	Quanicassee Land/Bay/Hampton Twp	141,161		141,161
12	Misc Properties/Genesee/Vienna Twp	119,963		119,963
13	Misc Properties/Oakland/City of Novi	112,182		112,182
14	Misc Properties/Rose Twp	190,500		190,500
15	Millington Sub Site/Tuscola	148,486		148,486
16	Land Leased to Others			
17	Parcels of Land** Midland Cogen Venture	6,130,593	(786,981)	5,343,612
18	Other Nonutility Property			
19	MCV Related Line & Sub	1,735,498		1,735,498
20	Wholehouse Surge Suppressor	285,458		285,458
21	Service Bench Software	456,693	1,536,290	1,992,983
22	CS VAPS Sharepoint	0	355,222	355,222
23	MS Dynamics Data Integration	0	173,674	173,674
24	EtQ Quality Management	0	193,393	193,393
25				0
26	Minor Items Previously Devoted to Public Service	3,517,279	(188,226)	3,329,053
27	Minor Items Other Nonutility Property	2,914	95,806	98,720
28				
29				
30	TOTAL	17,871,711	1,379,178	19,250,889

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	1,705,825
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	134,321
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	177,177
6	and Closings	0
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	311,498
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(39,109)
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(39,109)
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	1,978,214

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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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)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	Account 123 (Excluding 123.1)			
2				
3	CMS Energy Common Stock		1,954,282	0
4	CMS Stock Adjustment (1)		19,006,618	0
5	Gas Pipeline Lease		0	4,453,099
6				
7	Total Account 123 (Excluding 123.1)		20,960,900	4,453,099
8				
9	Account 124			
10	Contracts Receivable		196,263	0
11	Deferred Bonus (1)		2,758,347	357,644
12	DC SERP (1)		4,710,002	931,082
13	DSSP (1)		2,496,015	282,972
14	Miscellaneous		28,750	0
15				
16	Total Account 124		10,189,377	1,571,698
17				
18				
19	Account 136		0	6,637,573,964
20	Other Temporary Cash Investments			
21			0	6,637,573,964
22	Total 136			
23				
24	(1) Includes the unrealized gain/loss as required			
25	under ASC 320.			
26				
27				
28				
29				

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INVESTMENTS (Accounts 123, 124, 136) (Cont'd)

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

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

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

authorization, and case or docket number.

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

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

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		Original Cost	Book Value			
1,664,689	20,316		89,593	29,051	0	1
18,135,264	0		871,354	0	0	2
0			4,453,099			3
19,999,953	20,316		5,414,046	29,051	0	4
						5
6,000	0		190,263	0	0	6
259,486	0		2,856,505	0	0	7
465,574	0		5,175,510	0	0	8
565,682	0		2,213,305	0	0	9
0	0		28,750	0	0	10
1,296,742	0		10,464,333	0	0	11
						12
6,637,573,964	0		0	943,945	0	13
6,637,573,964	0		0	943,945	0	14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)				
Report below the investments in Accounts 123.1, <i>Investments in Subsidiary Companies</i> . 2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the		amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.		
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	ES SERVICES COMPANY			
2	Investment in Common Stock	05/31/89		7,791,000
3	Equity in Undistributed Earnings			(5,245,219)
4				
5	Subtotal			2,545,781
6				
7	CMS ENGINEERING COMPANY			
8	Investment in Common Stock	04/30/94		81,001
9	Equity in Undistributed Earnings			196,523
10				
11	Subtotal			277,524
12				
13	CONSUMERS CAMPUS HOLDINGS LLC			
14	Investment in Common Stock	04/23/01		147,670
15	Equity in Undistributed Earnings			(42,476)
16				
17	Subtotal			105,194
18				
19	CONSUMERS 2014 SECURITIZATION FUNDING			
20	Investment in Common Stock	07/22/14		1,890,000
21				
22	Subtotal			1,890,000
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1 \$9,909,671		TOTAL	4,818,499

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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
		7,791,000		2
(373,852)		(5,619,071)		3
				4
(373,852)		2,171,929		5
				6
				7
		81,001		8
(380)		196,143		9
				10
(380)		277,144		11
				12
				13
		147,670		14
		(42,476)		15
				16
		105,194		17
				18
				19
		1,890,000		20
				21
		1,890,000		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
(374,232)		4,444,267		36

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 02/13/19	Year of Report December 31, 2018
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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and		employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).	
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	16,827,425	758
2	Customer Accounts Receivable (Account 142)	359,105,727	428,132,281
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	79,797,838	55,385,938
4	TOTAL	455,730,990	483,518,977
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	19,568,717	19,979,236
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	436,162,273	463,539,741
7			
8			
9			
10			
11			
12			
13			
14			

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

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

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	19,558,144	10,573	-	-	19,568,717
2						
3	Provision for uncollectibles	408,454	2,065			410,519
4	Provision for People Care					0
5	People Care- Credit to customer					0
6						
7	Balance end of year	19,966,598	12,638	-	-	19,979,236
8	Note: \$29,584,998 of Residential, Commercial and Industrial uncollectible accounts were charged to expense (Account 904) and credited to accounts receivable during the year.					
9						
10						
11						
12						

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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

- Report particulars of notes and accounts receivable from associated companies* at end of year.
- 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.
- 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.
- If any note was received in satisfaction of an open account, state the period covered by such open account.
- Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.
- Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	-	-	-	-	-
3						
4	TOTAL ACCOUNT 145	-	-	-	-	-
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	953	11,458	12,386	25	-
9	CMS Electric & Gas LLC	22	458	403	77	1
10	CMS Energy Corporation	700,906	58,633,779	58,399,259	935,426	9,636
11	CMS Energy Resource Management Company	67,395	264,678	314,419	17,654	873
12	CMS Engineering Company	0	242	146	96	1
13	CMS Enterprises Company	397,513	5,506,546	4,185,481	1,718,578	10,064
14	CMS Gas Transmission Company	6,380	61,527	62,700	5,207	176
15	CMS Generation Filer City Operating LLC	31,215	1,353,086	634,345	749,956	1,826
16	CMS Generation Michigan Power LLC	2,217	778,532	54,766	725,983	-
17	CMS Generation Operating Company II, Inc.	36,113	1,381,994	716,090	702,017	2,061
18	CMS Generation Operating LLC	101,115	2,778,590	1,883,137	996,568	5,354
19	CMS International Ventures LLC	1,041	13,908	13,797	1,152	39
20	CMS Land Company	21,887	253,497	251,985	23,399	692
21	Consumers Funding LLC	0	-	-	-	-
22	Consumers Receivables Funding II LLC	12,536,700	3,899,390,498	3,910,773,727	1,153,471	-
23	Consumers 2014 Securitization LLC	53,413	5,343	0	58,756	-
24	Craven County Wood Energy	0	0	0	-	-
25	Dearborn Generation Operating LLC	49,487	2,496,480	725,669	1,820,298	2,046
26	Dearborn Industrial Generation LLC	0	7,111	7,111	-	-
27	EnerBank USA	303,772	4,026,949	3,303,223	1,027,498	-
28	ES Services Company	(26,737)	816,726	874,106	(84,117)	2,521
29	Genesee Power Station LP	7,802	130,185	131,090	6,897	-
32	Grayling Generating Station LP	849	14,880	15,324	405	-
33	HYDRA-CO Enterprises, Inc.	13,988	231,647	164,197	81,438	465
34	New Bern Energy Recovery, Inc.	307	4,480	4,435	352	12
35	T.E.S Filer City Station LP	163,749	161,203	263,210	61,742	-
36						
37						
38	TOTAL ACCOUNT 146	14,470,087	3,978,323,797	3,982,791,006	10,002,878	35,767
39						
40	Column C may reflect activity in the accounts					
41	which includes estimates.					

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MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Dept. or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	75,702,332	52,028,760	
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)	92,442,272	102,263,472	
6	Assigned to - Operations & Maintenance			
7	Production Plant (Estimated)	20,240,927	20,473,937	
8	Transmission Plant (Estimated)	6,261,181	2,374,823	
9	Distribution Plant (Estimated)	7,611,854	10,338,605	
10	Assigned to - Other			
11	TOTAL Account 154 (Enter total of line 5 thru 10)	126,556,234	135,450,837	
12	Merchandise (Account 155)	1,630,296	1,818,923	
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)	203,888,862	189,298,520	

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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	75,702,332	1,500,275	70,432,731
2	Received during year	371,648,785	5,655,868	231,838,691
3	TOTAL	447,351,117	7,156,143	302,271,422
4	Used during year (specify department)			
5	Electric Dept Gen Plants	385,854,334	6,007,039	246,608,600
6	Inventory Adjustments	9,244	(166,076)	
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	9,458,779	214,824	9,458,779
16	TOTAL DISPOSED OF	395,322,357	6,055,787	256,067,379
17	BALANCE END OF YEAR	52,028,760	1,100,356	46,204,043

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)

Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		Line No.
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	
229,040	490,646	143,937	4,778,955	0	0	1
39,295,625	136,260,373	38,101	3,549,721	0	0	2
39,524,665	136,751,019	182,038	8,328,676	0	0	3
						4
39,051,445	135,375,461	53,939	3,870,273			5
		0		105	9,244	6
						7
						8
						9
						10
						11
						12
						13
						14
		105	9,244	(105)	(9,244)	15
39,051,445	135,375,461	54,044	3,879,517	0	0	16
473,220	1,375,558	127,994	4,449,159	0	0	17

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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		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	7,090,465	21,306,227	95,245	0
2-4	Acquired During Year: Issued (Less Withheld Allow.)	1,267	0	60,368	
5	Returned by EPA				
6-8	Purchases/Transfers:	3,395,532	13,742,003		
9					
10				0	
11					0
12					
13					
14					
15	Total	3,395,532	13,742,003	0	0
16-18	Relinquished During Year: Charges to Acct. 509	103,952	0		
19	Other:				
20					
21-22	Cost of Sales/Transfers:				
23		3,529,455	14,692,463	0	
24					
25					
26					
27					
28	Total	3,529,455	14,692,463	0	0
29	Balance - End of Year	6,853,857	20,355,767	155,613	0
30-32	Sales:				
	Net Sales Proceeds (Assoc Co.)				
33	Net Sales Proceeds (Other)	32,600	424,820		
34	Gains	32,600	400,184		
35	Losses				
	Allowances Withheld				
36	Balance - Beginning of Year	1,376		1,376	
37	Add: Withheld by EPA		0	0	
38	Deduct: Returned by EPA				
39	Cost of Sales	1,376			
40	Balance - End of Year	0		1,376	
41-43	Sales:				
	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)			0	
45	Gains			0	
46	Losses				

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ALLOWANCES (Continued)

6. Report on line 5 allowances returned by the EPA. Report on line 39 8. Report on lines 22-27 the names of purchasers/transfersors of the EPA's sales of the withheld allowances. Report on lines 43-46 the allowances disposed of and identify associated companies. net sales or auction of the withheld allowances. 9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers. 7. Report on lines 8-14 the names of vendors/transfersors of allowancesline under purchases/transfers and sales/transfers. acquired and identify associated companies (See "associated co." unde 10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or "Definitions" in Uniform System of Accounts). losses from allowance sales.

2020		2021		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
93,545	0	91,955	0	2,476,370		9,847,580	21,306,227	1
60,366		56,052		133,757		311,810		2-4
								5
						3,395,532	13,742,003	6-8
								9
0	0	0		0		0	0	10
				0		0	0	11
								12
								13
								14
0	0	0	0	0	0	3,395,532	13,742,003	15
						103,952	0	16-18
						0	0	19
						0	0	20
						0	0	21-22
		0				3,529,455	14,692,463	23
						0	0	24
						0	0	25
						0	0	26
						0	0	27
0	0	0	0	0	0	3,529,455	14,692,463	28
153,911	0	148,007	0	2,610,127	0	9,921,515	20,355,767	29
								30-32
						32,600	424,820	33
						32,600	400,184	34
								35
1,376		1,376		67,424		72,928		36
0		0		2,752		2,752		37
						0		38
0		0		1,376		2,752		39
1,376		1,376		68,800		72,928		40
								41-43
						0		44
						0		45
								46

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
228	1	b	Includes: Renewable Energy Credits of 6,516,729 and 43,736 for the PA295 program and Green Generation program, respectively.		
228	1	c	Includes: \$20,199,987 and \$1,091,952 for the PA295 and Green Generation programs, respectively.		
228	6-8	b	Includes: Renewable Energy Credits of 3,208,928 and 186,604 for the PA295 program and Green Generation program, respectively.		
228	6-8	c	Includes: \$9,038,677 and \$4,703,326 for the PA295 and Green Generation programs, respectively.		
228	23	b	Includes: Renewable Energy Credits of 3,318,873 and 177,982 for the PA295 program and Green Generation program, respectively.		
229	23	c	Includes: \$10,213,832 and \$4,478,631 for the PA295 and Green Generation programs, respectively.		
228	29	b	Includes: SO2 and NOx Allowances of 481,311 and 48,689, respectively.		
228	29	d	Includes: SO2 balance of 95,245.		
229	29	f	Includes: SO2 balance of 93,545.		
229	29	h	Includes: SO2 balance of 91,955.		
229	29	j	Includes: SO2 balance of 2,476,370.		

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(Next page is 230A)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 02/13/19	Year of Report December 31, 2018
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	293,400,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	84,348,440	
3	Fiscal Year Real and Personal Property Taxes - Gas	46,475,694	
4	Fiscal Year Real and Personal Property Taxes - Nonutility	148,327	
5	Underrecovery Principal and Interest	19,715,283	
6	Accrued Value Services	383,600	
7	Gas Interstate Imbalance	1,358,550	
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	445,829,894	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 01/00/00		Year of Report December 31, 2018	
EXTRAORDINARY PROPERTY LOSS (Account 182.1)							
Line No.	Description of Extraordinary Loss (Include in description the date of loss, the date of Commission authorization to use Account 182.1 and period of amort. (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr). (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	N/A						
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
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39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL	0	0		0	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018	Year of Report December 31, 2018
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)			
1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under		contemplation. 2. Minor items may be grouped by classes. Show the number of items in each group.	
Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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26			
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28			
29			
TOTAL		0	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)					
Debits (c)	CREDITS		Balance End of Year (f)	Line No.	
	Amount Charged (d)	Amount (e)			
N/A				1	
				2	
				3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
0		0	0	TOTAL	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	(Mo, Da, Yr) 02/13/19	December 31, 2018

OTHER REGULATORY ASSETS

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)

2. For regulatory assets being amortized, show period of amortization in column (a).

3. Minor items (amounts less than \$50,000) may be grouped by classes.

4. Give the number and name of the account(s) where each amount if recorded.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	15,854,305	various	24,547,665	133,297,889
2	SFAS 109 Regulatory Asset (2)	11,276,120	various	27,820,593	484,043,056
3	FAS 143-ARO Asset (3)	14,998,490	various	1,316,148	174,833,321
4	Gas Storage Field Inventory Loss (4)	151,578	823	6,514,766	3,584,095
5	SFAS 158 Retirement Benefits (5)	139,579,841	various	139,284,338	1,027,964,421
6	Energy Waste Reduction Program (6)	60,303,026	142/254	56,919,171	91,925,998
7	Securitized Regulatory Asset II (7)	-	407	25,398,000	272,466,062
8	Gas Interim Rate Refund	149	142	12,099	-
9	Residual Gas Decoupling (8)	12,131,553	142/496	8,465,415	4,942,716
10					
11					
12					
13					
14					
15					
16	(1) U-10755 (10 years, ending 2019)				
17	(2) U-9097 & U-10083				
18	(3) U-16191				
19	(4) U-14547				
20	(5) U-14347 & 14547				
21	(6) U-15805, U-18025, & U-20028				
22	(7) U-17473 (15 years, ending 2029), U-18250				
23	(8) U-18367 & U-18124				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	254,295,062		290,078,195	2,193,057,558

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr) 02/13/19		Year of Report December 31, 2018	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Gift of Energy	219,845	131,818	various	165,443	186,220	
2	Fuel Oil - Campbell 3	769,245	10,354,042	143/501	10,676,411	446,876	
3	Sale of Land & Right of Way	410,959	2,634,222	various	2,538,192	506,989	
4	ASP Acquisition Cost (1)	9,180,246	5,073,809	various	8,728,030	5,526,025	
5	Electric Operating Equipment - Lease	1,861,401	1,665,714	142/415	964,501	2,562,614	
6	Insurance Claim	1,616,000	0	143	1,616,000	0	
7	Pole Rental	-	1,857,498	589	1,857,498	0	
8	Residual Balance	4,250	424,930	various	429,180	0	
9							
10	(1) Amort. Period - 3 years						
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL	14,061,946	22,142,033		26,975,255	9,228,724	

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

TAX SCHEDULES

I. Purpose:

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

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

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivision (a)	Balance at Beginning of Year (b)	Changes During Year	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2	Employee Benefits	50,815,815	64,914,721	42,942,332
3	Net Regulatory Assets/Liabilities	24,797,667	19,215,388	8,402,606
4	Reserves and Accruals	29,401,305	6,099,227	4,693,079
5	Regulatory Tax Assets/Liabilities - ASC 740	1,225,874,174	3,360,580	27,826,484
6	Tax Loss and Credit Carryforwards	138,709,817	92,767,150	10,122,628
7	Other	3,826,497	15,818,104	14,600,302
8	TOTAL Electric (Enter total of lines 2 thru 7)	1,473,425,275	202,175,170	108,587,431
9	Gas			
10	Employee Benefits	20,437,488	37,849,110	24,825,749
11	Net Regulatory Assets/Liabilities	60,785,789	11,177,022	9,722,278
12	Reserves and Accruals	8,341,464	2,663,665	4,838,025
13	Regulatory Tax Assets/Liabilities - ASC 740	601,830,390	1,147,189	13,249,176
14	Tax Loss and Credit Carryforwards	34,542,291	21,608,706	1,568,731
15	Other	9,792,288	12,621,367	8,467,948
16	TOTAL Gas (Enter total of lines 10 thru 15)	735,729,710	87,067,059	62,671,907
17				
18	Other (Nonutility)	57,920,591		0
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	2,267,075,576	289,242,229	171,259,338
22	Classification of Total:			
23	Federal Income Tax	2,235,481,291	287,595,679	170,736,969
24	State Income Tax	29,296,177	1,170,167	482,019
25	Local Income Tax	2,298,108	476,383	40,350

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018				
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				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		219	425,124	219	69,542	28,487,844	2
						13,984,885	3
						27,995,157	4
		254	63,988,530	254	13,309,704	1,199,661,252	5
						56,065,295	6
						2,608,695	7
0	0		64,413,654		13,379,246	1,328,803,128	8
							9
		219	185,409	219	39,226	7,267,944	10
						59,331,045	11
						10,515,824	12
		254	29,006,584	254	1,625,393	586,551,186	13
			0		0	14,502,316	14
			0			5,638,869	15
0	0		29,191,993		1,664,619	683,807,184	16
							17
21,412,328	14,934,952	219	3,252,958	219	1,175,714	49,365,971	18
							19
21,412,328	14,934,952		96,858,605		16,219,579	2,061,976,283	20
							22
18,582,012	14,829,778		92,092,773		14,353,514	2,037,131,088	23
2,758,710	102,098		4,642,820		1,816,934	23,125,531	24
71,606	3,076		123,012		49,131	1,719,664	25

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)			
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in		column (a). 3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)	
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	<u>Installment Sales Contracts</u>			
2	Refunded by Pollution Control Revenue Refunding Bond due 2018			
3	Hampton, Port Sheldon, Econ Dev Corp	8-3-12	67,700,000	(1,739,799)
4	Cost of Reissuances	8-3-12		(2,068,741)
5			67,700,000	(3,808,540)
6	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
7	Cost of Reissuances	8-3-12	35,000,000	(2,753,462)
8				
9	<u>First Mortgage Bonds</u>			
10	Refunded by 5.65% due 2020 & 5.65% due 2035			
11	6.25% Senior Notes due 2006	3-24-05	332,500,000	(10,690,959)
12	Refunded by 5.8% due 2035			
13	LT Debt related parties	1-24-05	180,000,000	(18,938)
14	LT Debt related parties	2-6-06	128,866,000	(6,114,338)
15	Refunded by 3.77% due 2020			
16	6.5% Senior IQ notes due 2028	10-15-10	300,000,000	(10,777,951)
17	Refunded by 4.97% due 2040			
18	6.5% Senior IQ notes due 2028	10-15-10	50,000,000	(6,217,379)
19	Refunded by 2.85% due 2022			
20	5.38% FMB due 2013	5-1-12	375,000,000	(18,021,342)
21	Refunded by 3.19% due 2024			
22	Term Loan Facility due 2013	12-17-12	51,500,000	(1,575)
23	Refunded by 3.39% due 2027			
24	Term Loan Facility due 2013	12-17-12	35,500,000	(1,086)
25	Refunded by 4.31% due 2042			
26	Term Loan Facility due 2013	12-17-12	263,000,000	(8,044)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
19,047		19,047	0	3
54,470		54,470	0	4
73,517		73,517	0	5
				6
1,801,040	0	103,906	1,697,134	7
				8
				9
				10
1,653,531		708,656	944,875	11
				12
11,125		638	10,487	13
3,658,348		206,092	3,452,256	14
				15
3,028,894		1,069,022	1,959,872	16
				17
4,719,204		206,680	4,512,524	18
				19
7,959,427		1,802,135	6,157,292	20
				21
913		130	783	22
				23
720		72	648	24
				25
6,684		268	6,416	26

22,913,403	0	4,171,116	18,742,287
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	Refunded by 3.95% due 2043			
2	6.0% FMB due 2014 5.0% FMB due 2015	5-13-13	425,000,000	(28,261,988)
3	Refunded by 3.18% due 2032			
4	6-7/8% Senior Notes due 2018	9-28-17	40,000,000	(733,936)
5	Refunded by 3.52% due 2037			
6	6-7/8% Senior Notes due 2018	9-28-17	125,000,000	(3,058,066)
7	Refunded by 3.86% due 2052			
8	6-7/8% Senior Notes due 2018	9-28-17	20,000,000	(856,258)
9	Refunded by 4.05% due 2048			
10	5.65% FMBs due 2018	5-14-18	550,000,000	(2,693,889)
11	Refunded by 3.80% due 2028			
12	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11-13-18	300,000,000	(2,635,441)
13	Refunded by 4.35% due 2049			
14	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11-13-18	550,000,000	(14,981,143)
15	<u>Letter of Credit Facilities</u>			
16	Replacement secured revolving credit facility set to expire in 2021			
17	Secured revolving credit facility set to expire in 2018	5-27-15		(2,710,028)
18	Replacement secured revolving credit facility set to expire in 2023			
19	Secured revolving credit facility set to expire in 2021	6-5-18		(1,375,998)
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Total			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)				
4. Show loss amounts in red or by enclosure in parentheses.		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
5. Explain any debits and credits other than amortization debited to Account 428.1,				
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
23,944,184		942,067	23,002,117	2
				3
717,716	0	48,659	669,057	4
				5
3,007,309	0	152,268	2,855,041	6
				7
848,122	0	24,406	823,716	8
				9
0	2,693,889	59,698	2,634,191	10
				11
0	2,635,441	22,500	2,612,941	12
				13
0	14,981,142	42,061	14,939,081	14
				15
				16
1,519,331		1,519,331	0	17
				18
0	1,031,940	(1,095,071)	2,127,011	19
				20
				21
				22
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52,950,065	21,342,412	5,887,035	68,405,442	29

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outline in column (a) is available from the SEC 10-K Report Form filing, a specific reference

to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Account 201 - Common Stock *	125,000,000	10.00	
2	Total Common Stock	125,000,000		
3				
4	Account 204 - Preferred Stock			
5	Preferred Stock - \$4.50 Cum **	7,500,000	100.00	110.00
6	Class A Preferred Stock	16,000,000		
7	Preference Stock	40,000,000	1.00	
8	Total Preferred Stock	63,500,000		
9				
10				
11	* Stock held by parent company, CMS			
12	Energy Corporation			
13				
14	** New York Stock Exchange			
15				
16				
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.				5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.		
OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
84,108,789	841,087,890					1
84,108,789	841,087,890					2
						3
						4
373,148	37,314,800					5
						6
						7
373,148	37,314,800					8
						9
						10
						11
						12
						13
						14
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON
CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 & 205, 203 & 206, 207, 212)**

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

Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202 - None		
2			
3	Account 203 - None		
4			
5	Account 205 - None		
6			
7	Account 206 - None		
8			
9	Account 207		
10	Premium on Common Stock	84,108,789	386,028,613
11			
12	Account 212 - None		
13			
14			
15			
16			
17			
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19			
20			
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26			
27			
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39			
40	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 02/13/18	Year of Report December 31, 2018
OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (account 209)-State amount and give brief explanation</p>		<p>of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>	
Line No.	Item (a)	Amount (b)	
1	Account 208		
2	Donations Received from Stockholders:		
3	Cash Infusions-CMS Energy-Prior to 2018	4,243,198,250	
4	CMS Engineering Stock-Prior to 2018	81,351	
5	Return of Capital-CMS Energy-Prior to 2018	(177,437,762)	
6	Cash Infusion-CMS Energy-January 2018	100,000,000	
7	Cash Infusion-CMS Energy-June 2018	150,000,000	
8	Subtotal - 208	4,315,841,839	
9			
10	Account 209 - None		
11			
12	Account 210		
13	Gain on Reacquired Capital Stock-Prior to 2018	20,440,268	
14			
15	Account 211		
16	Paid-in-Capital - Prior to 2018	293,744	
17			
18			
19			
20			
21			
22			
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34			
35	TOTAL	4,336,575,851	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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DISCOUNT ON CAPITAL STOCK (Account 213)

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	23,596,832
2	Preferred Stock	121,741
3		
4		
5		
6		
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17		
18	TOTAL	23,718,573

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

**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 (a)	Account 131 Cash (b)	Account 181 Unamortized Debt Expense (c)	Account 221 Bonds (d)
<u>First Mortgage Bonds issued in 2018</u>			
4.05% FMB due 5-15-48	550,000,000	5,919,105	(550,000,000)
4.01% FMB due 10-1-38	215,000,000	748,653	(215,000,000)
3.68% FMB due 10-1-27	100,000,000	158,895	(100,000,000)
4.28% FMB due 10-1-57	185,000,000	1,249,142	(185,000,000)
3.8% FMB due 11-15-28	300,000,000	2,086,390	(300,000,000)
4.35% FMB due 4-15-49	550,000,000	5,485,861	(550,000,000)
<u>First Mortgage Bonds paid down in 2018</u>			
PCRB Fltg Rt due 4-15-18	(67,700,000)	-	-
5.65% FMB due 9-15-18	(250,000,000)	-	250,000,000
6.125% FMB due 3-15-19	(350,000,000)	-	350,000,000
6.7% FMB due 9-15-19	(500,000,000)	-	500,000,000
TOTAL	732,300,000	15,648,046	(800,000,000)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

DEBIT (CREDIT)

Account 224/242 Other Long-Term Debt (e)	Account 225 Unamortized Premium (f)	Account 226 Unamortized Discount (g)	Account 237 Interest Accrued (h)	Account 189 Unamortized Loss on Reacquired Debt (i)	
		5,659,500	(2,846,250)	2,693,889	
		-	(2,155,375)	-	
		-	(920,000)	-	
		-	(1,979,500)	-	
		744,000	(1,520,000)	2,635,441	
		2,101,000	(3,190,000)	14,981,143	
67,700,000		-	-		
67,700,000	-	8,504,500	(12,611,125)	20,310,473	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	ACCOUNT 221		
2			
3	5.65%, Due 2018	250,000,000	1,965,033
4			957,500 D
5	6.125%, Due 2019	350,000,000	2,566,401
6			245,000 D
7	6.7%, Due 2019	500,000,000	3,546,407
8			240,000 D
9	5.65%, Due 2020	300,000,000	13,357,369
10			1,188,000 D
11			
12	3.77%, Due 2020	100,000,000	11,311,969
13			
14	5.30%, Due 2022	250,000,000	964,543
15	2.85%, Due 2022	375,000,000	21,002,148
16			33,750 D
17	3.375%, Due 2023	325,000,000	2,483,839
18			165,750 D
19	3.19%, Due 2024	51,500,000	273,872
20			
21	3.125%, Due 2024	250,000,000	1,937,968
22			255,000 D
23	3.68% Due 2027, Docket No. ES18-39-000, 06/20/2018	100,000,000	158,895
24			
25	3.39%, Due 2027	35,500,000	190,393
26			
27	3.80% Due 2028, Docket No. ES18-39-000, 06/20/2018	300,000,000	4,721,831
28			744,000 D
29	3.18%, Due 2032	40,000,000	860,702
30			
31	3.18%, Due 2032	60,000,000	189,949
32	TOTAL		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
03/01/2008	09/15/2018	03/01/2008	09/15/2018	0	5,375,347	2
						3
09/08/2008	03/15/2019	09/08/2008	03/15/2019	0	19,531,944	4
						5
03/06/2009	09/15/2019	03/06/2009	09/15/2019	0	30,522,222	6
						7
03/24/2005	04/15/2020	03/24/2005	04/15/2020	300,000,000	16,950,000	8
						9
						10
10/15/2010	10/15/2020	10/15/2010	10/15/2020	100,000,000	3,770,000	11
						12
09/01/2010	09/01/2022	09/01/2010	09/01/2022	250,000,000	13,250,000	13
05/01/2012	05/15/2022	05/01/2012	05/15/2022	375,000,000	10,687,500	14
						15
						16
08/05/2013	08/15/2023	08/05/2013	08/15/2023	325,000,000	10,968,750	17
						18
12/17/2012	12/15/2024	12/17/2012	12/15/2024	51,500,000	1,642,850	19
						20
08/18/2014	08/31/2024	08/18/2014	08/31/2024	250,000,000	7,812,500	21
						22
10/01/2018	10/01/2027	10/01/2018	10/01/2027	100,000,000	920,000	23
						24
12/17/2012	12/15/2027	12/17/2012	12/15/2027	35,500,000	1,203,450	25
						26
10/29/2018	11/15/2028	10/29/2018	11/15/2028	300,000,000	1,520,000	27
						28
09/28/2017	09/28/2032	09/28/2017	09/28/2032	40,000,000	1,272,000	29
						30
11/15/2017	11/15/2032	11/15/2017	11/15/2032	60,000,000	1,908,000	31
						32

Name of Respondent Consumers Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

- 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.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 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.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- 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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	5.80%, Due 2035	175,000,000	7,900,851
2			337,750 D
3	3.52%, Due 2037	125,000,000	3,586,257
4	3.52%, Due 2037	210,000,000	886,430
5	4.01% Due 2038, Docket No. ES18-39-000, 06/20/2018	215,000,000	748,653
6	6.17%, Due 2040	50,000,000	484,846
7	4.97%, Due 2040	50,000,000	6,486,963
8	4.31%, Due 2042	263,000,000	1,377,354
9	3.95%, Due 2043	425,000,000	32,656,168
10			667,250 D
11	4.10%, Due 2045	250,000,000	2,488,287
12			217,500 D
13	3.25%, Due 2046	450,000,000	4,733,711
14			3,501,000 D
15	3.95%, Due 2047	350,000,000	3,731,840
16			1,463,000 D
17	4.05% Due 2048, Docket No. ES17-18-000, 06/22/2017	550,000,000	8,812,994
18			5,659,500 D
19	4.35% Due 2049, Docket No. ES18-39-000, 06/20/2018	550,000,000	20,467,004
20			2,101,000 D
21	3.86%, Due 2052	20,000,000	1,004,152
22	3.86%, Due 2052	30,000,000	221,608
23	4.28% Due 2057, Docket No. ES18-39-000, 06/20/2018	185,000,000	1,249,142
24	4.35%, Due 2064	250,000,000	2,500,468
25			2,157,500 D
26	Subtotal Account 221 - First Mortgage Bonds	7,435,000,000	184,601,547
27			
28	ACCOUNT 222		
29	None		
30			
31			
32			
33			
34	Total		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
08/11/2005	09/15/2035	08/11/2005	09/15/2035	175,000,000	10,150,000	1
						2
09/28/2017	09/28/2037	09/28/2017	09/28/2037	125,000,000	4,400,000	3
11/15/2017	11/15/2037	11/15/2017	11/15/2037	210,000,000	7,392,000	4
10/01/2018	10/01/2038	10/01/2018	10/01/2038	215,000,000	2,155,375	5
09/01/2010	09/01/2040	09/01/2010	09/01/2040	50,000,000	3,085,000	6
10/15/2010	10/15/2040	10/15/2010	10/15/2040	50,000,000	2,485,000	7
12/17/2012	12/15/2042	12/17/2012	12/15/2042	263,000,000	11,335,300	8
05/13/2013	05/15/2043	05/13/2013	05/15/2043	425,000,000	16,787,500	9
						10
11/06/2015	11/15/2045	11/06/2015	11/15/2045	250,000,000	10,250,000	11
						12
08/10/2016	08/15/2046	08/10/2016	08/15/2046	450,000,000	14,625,000	13
						14
02/22/2017	07/15/2047	02/22/2017	07/15/2047	350,000,000	13,825,000	15
						16
05/01/2018	05/15/2048	05/01/2018	05/15/2048	550,000,000	14,045,625	17
						18
10/29/2018	04/15/2049	10/29/2018	04/15/2049	550,000,000	3,190,000	19
						20
09/28/2017	09/28/2052	09/28/2017	09/28/2052	20,000,000	772,000	21
11/15/2017	11/15/2052	11/15/2017	11/15/2052	30,000,000	1,158,000	22
10/01/2018	10/01/2057	10/01/2018	10/01/2057	185,000,000	1,979,500	23
08/18/2014	08/31/2064	08/18/2014	08/31/2064	250,000,000	10,875,000	24
						25
				6,335,000,000	255,844,863	26
						27
						28
						29
						30
						31
						32
						33
						34

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
1	ACCOUNT 223		
2	Note Payable - Consumers 2014 Securitization Funding - LLC # 1	124,500,000	2,490 D
3			7,716,198
4	Note Payable - Consumers 2014 Securitization Funding - LLC # 2	139,000,000	2,780 D
5			7,716,198
6	Note Payable - Consumers 2014 Securitization Funding - LLC # 3	114,500,000	3,435 D
7			7,716,199
8	Subtotal Account 223 - Advances from Associated Companies	378,000,000	23,157,300
9			
10	Account 224		
11	Other Long-Term Debt		
12	Variable Rate Limited Obligation Refunding Revenue Bonds:		
13			
14			
13	Michigan Strategic Fund Series 2005	35,000,000	2,519,133
14			
15	Michigan Strategic Fund 2008	67,700,000	1,508,355
16			
17			
18	Other Facilities		
19	\$850M Revolving Facility, Docket No. ES18-39-000, 06/20/2018	15,000,000	2,407,938
20	\$250M Revolving Facility, Docket No. ES18-39-000, 06/20/2018	200,000,000	19,560
21			
22	Subtotal Account 224 - Other Long-Term Debt	317,700,000	6,454,986
23			
24			
25			
26			
27			
28			
29	Total	8,130,700,000	214,213,833

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
07/22/2014	11/01/2020	07/22/2014	11/01/2019	0	498,858	2
						3
07/22/2014	11/01/2025	07/22/2014	11/01/2024	125,979,180	3,996,538	4
						5
07/22/2014	05/01/2029	07/22/2014	05/01/2028	114,500,000	3,921,193	6
						7
				240,479,180	8,416,589	8
						9
						10
						11
						12
08/03/2012	04/01/2035	08/03/2012	04/01/2035	35,000,000	548,894	13
						14
08/03/2012	04/15/2018	08/03/2012	04/15/2018	0	279,238	15
						16
						17
						18
12/28/2018	06/05/2023	12/28/2018	06/05/2023	15,000,000	596,715	19
12/28/2018	11/19/2020	12/28/2018	11/19/2020	200,000,000	243,508	20
						21
				250,000,000	1,668,355	22
						23
						24
						25
						26
						27
						28
				6,825,479,180	265,929,807	29

Name of Respondent: Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018																																	
FOOTNOTE DATA																																					
Page Number (a)	Number (b)	Column Number (c)	Comments (d)																																		
			<p>RESPONSE TO INSTRUCTION 9 When an issue is redeemed, the difference between the amount paid upon reacquisition and the face value, less any unamortized discount, related debt expense and reacquisition costs is recognized currently in Account 426.5. An exception occurs if the issue redeemed is directly refinanced with a new issue; then amounts are amortized, over the life of the new issue (or the life of the previous refinancing issue) and not currently recognized.</p> <p>RESPONSE TO INSTRUCTION 12 NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">266,285,797</td> </tr> <tr> <td>Additions During the Year:</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> <td></td> </tr> <tr> <td> Note payable-Consumers 2014 Securitization Funding-LLC</td> <td></td> <td style="text-align: right;">(25,806,617)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>240,479,180</u></td> </tr> </table> <p>NET CHANGES TO ACCOUNT 224, OTHER LONG-TERM DEBT</p> <table> <tr> <td>Balance, Beginning of Year</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">102,700,000</td> </tr> <tr> <td>Additions During the Year:</td> <td></td> <td></td> </tr> <tr> <td> Borrowings on CEC's Revolvers</td> <td></td> <td style="text-align: right;">215,000,000</td> </tr> <tr> <td>Retirements During the Year:</td> <td></td> <td></td> </tr> <tr> <td> Michigan Strategic Fund 2008 - \$67.7M Reissuance</td> <td></td> <td style="text-align: right;">(67,700,000)</td> </tr> <tr> <td>Balance, End of Year</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>250,000,000</u></td> </tr> </table> <p>RESPONSE TO INSTRUCTION 15 Account 430, Interest on Debt to Associated Companies, includes interest on short-term debt and interest on escrow accounts with associated companies. The difference between column (i) and the amount in Account 430 of \$267,779 is due to short-term interest related to a promissory note between CMS Energy and Consumers Energy of \$125,557, as well as interest expense on escrow accounts related to power purchase agreements with associated companies of \$142,222.</p> <p>RESPONSE TO INSTRUCTION 16 Regulatory Authorization for Financings: Consumers is required to maintain FERC authorization for financings. In June 2018, Consumers received authorization from FERC to issue up to \$3.22 billion in new long-term debt securities, consisting of up to \$2.12 billion of new long-term securities and up to \$1.1 billion of indebtedness outstanding at any one time under long-term revolving credit instruments. At December 31, 2018, under this authorization, Consumers could issue an additional \$220 million of new long-term securities. The authorization was effective August 1, 2018 and terminates June 30, 2020. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements.</p>		Balance, Beginning of Year	\$	266,285,797	Additions During the Year:		0	Retirements During the Year:			Note payable-Consumers 2014 Securitization Funding-LLC		(25,806,617)	Balance, End of Year	\$	<u>240,479,180</u>	Balance, Beginning of Year	\$	102,700,000	Additions During the Year:			Borrowings on CEC's Revolvers		215,000,000	Retirements During the Year:			Michigan Strategic Fund 2008 - \$67.7M Reissuance		(67,700,000)	Balance, End of Year	\$	<u>250,000,000</u>
Balance, Beginning of Year	\$	266,285,797																																			
Additions During the Year:		0																																			
Retirements During the Year:																																					
Note payable-Consumers 2014 Securitization Funding-LLC		(25,806,617)																																			
Balance, End of Year	\$	<u>240,479,180</u>																																			
Balance, Beginning of Year	\$	102,700,000																																			
Additions During the Year:																																					
Borrowings on CEC's Revolvers		215,000,000																																			
Retirements During the Year:																																					
Michigan Strategic Fund 2008 - \$67.7M Reissuance		(67,700,000)																																			
Balance, End of Year	\$	<u>250,000,000</u>																																			

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
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	12/14/2018	1/2/2019	2.90%	9,984,694
2	U.S. Bank Trust N.A.	Working Capital	12/17/2018	1/2/2019	2.92%	21,971,449
3	U.S. Bank Trust N.A.	Working Capital	12/17/2018	1/2/2019	2.92%	19,974,044
4	U.S. Bank Trust N.A.	Working Capital	12/14/2018	1/2/2019	2.90%	14,977,042
5	U.S. Bank Trust N.A.	Working Capital	12/14/2018	1/2/2019	2.90%	9,984,694
6	U.S. Bank Trust N.A.	Working Capital	12/17/2018	1/2/2019	2.92%	19,974,045
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
23						
24						
25						
26						
27						
TOTAL						96,865,968

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)							
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.							
*See definition on page 226B							
Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	ACCOUNT 233						
2	Notes Payable to Associated Companies						
3	CMS Energy Corporation	-	330,100,000	330,100,000	-	125,558	
4	Consumers 2014 Securitization LLC	25,268,283	25,806,617	26,451,375	25,913,041	8,416,589	
5					-	-	
6							
7	TOTAL ACCOUNT 233	25,268,283	355,906,617	356,551,375	25,913,041	8,542,147	
8							
9	ACCOUNT 234						
10	Accounts Payable to Associated Companies						
11	CMS Energy Corporation	2,841,273	774,728,870	775,237,153	3,349,556		
12	CMS Enterprises Company	81,152	172,936	91,784	-		
13	CMS Energy Resource Management	1,636,000	1,642,435	6,435	-		
14	CMS Generation Michigan Power	-	4,458,126	5,188,309	730,183		
15	Consumers Funding LLC	-	-	-	-		
16	Consumers Campus Holdings LLC	105,195	-	-	105,195		
17	Consumers Receivable Funding II, LLC	-	-	-	-		
18	Consumers 2014 Securitization LLC	-	68,107,546	68,107,546	-		
19	Genesee Power Station LP	5,205,288	21,832,138	21,583,686	4,956,836		
20	Grayling Generating Station LP	1,620,302	42,004,800	40,527,651	143,153		
21	T.E.S. Filer City Station LP	7,894,575	99,311,173	95,998,320	4,581,722		
22							
23	TOTAL ACCOUNT 234	19,383,785	1,012,258,024	1,006,740,884	13,866,645		
24							
25	Line 3 - Purpose: Promissory Note						
26	Date of issue: 01-01-2018						
27	Maturity: 12-31-18, Interest Rates: Variable						
28	Line 4 - Purpose: Securitization Bond Issuance						
29	Date of issue: 07-22-2014						
30	Maturity: 05-01-29, Interest Rates: Variable						
31							
32							
33							
34							
35	Column D may reflect activity in the accounts						
36	which includes estimates						
37							
38							
39							
40							
41							
42							
43							
44							
45							
	TOTAL	44,652,068	1,368,164,641	1,363,292,259	39,779,686	8,542,147	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (specify)	
5	Net income for the year (page 117 line 78)	721,496,530
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	77,597,644
8		
9	Total pre-tax income	799,094,174
10		
11	Add: Taxable income not reported on books:	84,034,538
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	1,329,489,872
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	43,919,670
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	1,732,607,817
24		
25		
26	Federal taxable income for the year	436,091,097

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		December 31, 2018

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

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

4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.

Utility	Other	Line No.
1,000,604,730		1
2,645,411		2
(288,662,186)		3
0		4
		5
714,587,955	6,908,575	6
77,149,670	447,974	7
		8
791,737,625	7,356,549	9
		10
81,488,212	2,546,326	11
		12
		13
		14
1,321,117,807	8,372,065	15
		16
		17
		18
25,232,803	18,686,867	19
		20
		21
		22
1,685,187,007	47,420,810	23
		24
		25
483,923,834	(47,832,737)	26

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

FOOTNOTE DATA

Line No.		TOTAL AMOUNT
11	Add: Taxable income not reported on books	
	ANR/CE Otisville Agreement	1
	Change in Accounting Method - 481(a)	14,659,533
	CIAC Liability - Cur	518,869
	CIAC Liability - NC	1,590,841
	Contributions in Aid of Construction	51,043,037
	Def'd Revenue - CATV Pole Attach - Liab	436,623
	Def'd Revenue - OIL - Current	551,595
	Equity Earnings in Subs	374,232
	Financial Transmission Rights - MTM	261,572
	Land Sales - Gain/Loss	1,897,631
	Reg Asset - Revenue Reserve Refund	11,950
	Reg Liab - Clean Air - NC	4,250
	Reg Liability - Energy Optimization	0
	Reg Liability - Interim Surcharge	10,773,882
	Retained Earnings Adjustment - Tax	1,910,522
		84,034,538
15	Add: Deductions recorded on books not deducted from return	
	Accrued - Vacation	4,082,671
	Accrued Auditing Expense/Outside Services	111,326
	Accrued Bonus - EICP Incentive	2,671,908
	Accrued Liability - Gas Incidents Fund	16,151
	Accrued Payroll Taxes	511,631
	Accrued SERP - Current	650,000
	Aetna/Blues Reserve	28,575
	ARO Transition/Accretion - Property	26,464,826
	ASP Customer Costs - Current	1,218,074
	ASP Customer Costs - NC	(636,510)
	Bad Debt Reserve	410,519
	Capitalized Benefits - Pension	86,954,403
	Capitalized OPEB	47,905,535
	Charitable Contributions - Contr. Of Stock Book/Tax Basis - Perm. Diff	65,539
	CIAC - Capitalized DFIT	246,288
	Deferred Compensation - Noncurrent	280,956
	Deferred State & Local Income Taxes	53,304,763
	Depreciation - Book (Includes Computer Software Depr)	889,920,160
	Gas Inventory Adjustment	173,924
	Gas Storage Fields - Deferred Expense	6,363,188
	Injuries & Damages - Current	2,459,164
	Injuries & Damages - Environmental Remediation - Reg Asset	8,693,359
	Interest During Construction (IDC)	26,707,437
	Linepack Adjustment	434,769
	Lobbying and Political Contributions	2,100,000
	Meals & Entertainment - Nondeductible Portion	3,137,631
	Parking - Non Deductible	160,000
	Pensions - Reg Asset/Liability	40,778,162
	Prepaid OPEB	83,584,248
	R&PP Tax-Book Change to Fiscal Yr Method - Current (Book)	1,172,391
	Reg Asset - Energy Optimization	12,769,140
	Reg Asset - Plant Acquisition Costs - NC	136,868
	Reg Asset - Securitization - Property	23,840,381
	Renewable Energy Reserve	1,496,628
	Restricted Stock/Stock Options NC	39,744
	State Income Tax C/Y RTA	1,236,023
		1,329,489,872

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

FOOTNOTE DATA

Utility	Other	Line No.
		11
1	0	
14,659,533	0	
518,869	0	
1,590,841	0	
51,043,037	0	
436,623	0	
551,595	0	
0	374,232	
0	261,572	
1,897,631	0	
11,950	0	
4,250	0	
0	0	
10,773,882	0	
0	1,910,522	
81,488,212	2,546,326	
		15
4,082,671	0	
111,326	0	
0	2,671,908	
16,151	0	
511,631	0	
0	650,000	
28,575	0	
26,464,826	0	
1,218,074	0	
(636,510)	0	
489,579	(79,060)	
86,954,403	0	
47,905,535	0	
0	65,539	
246,288	0	
0	280,956	
51,198,001	2,106,762	
889,785,839	134,321	
173,924	0	
6,363,188	0	
2,459,164	0	
8,693,359	0	
26,707,437	0	
434,769	0	
0	2,100,000	
3,137,631	0	
160,000	0	
40,778,162	0	
83,584,248	0	
1,173,774	(1,383)	
12,769,140	0	
136,868	0	
23,840,381	0	
1,496,628	0	
0	39,744	
832,745	403,278	
1,321,117,807	8,372,065	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	CATV Pole Attachments - Asset	0
	FIN 45 - Contract Guarantees - MTM	11,700
	Intercompany Dividends	29,052
	MCV Land Rent	31,898
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - Residual Balances - Cur	1
	Reg Liab - Securitization Overcollected - Current	30,800
	Reg Liability - Advanced Renewables	14,368,005
	Reg Liability - Energy Incentive - Cur	20,439
	Reg Liability - Over Recovery 10(d)4 - Current	11,096
	Reg Liability - Revenue Reserve Refund - Curr	2,101,431
	Reg Liability Financial Transmission Rights	261,572
	Regulatory Contingency - Current	5,866,491
	Regulatory Contingency A	108,128
	Reserve Capacity - Deferred Revenue	194,534
	Retained Earnings Adjustment - Book	18,625,917
	Service Programs (ASP/Housecall/Etc)	26,378
		43,919,670
23	Subtract: Deductions on return not charged against book income	
	Accrued Environmental Remed.- Ins. Recovery - (MGP & Non-MGP) Sites	329
	Accrued Pensions (Excluding SERP)	208,351,808
	Accrued SERP	2,130,321
	Accrued Voluntary Severance	529,713
	AFUDC - Debt	2,645,411
	AFUDC - Equity	5,876,617
	ARO Transition/Accretion - Liability	1,023,832
	ARO Transition/Accretion - Reg Asset	13,682,342
	ARO Transition/Accretion - Reg Liability	11,758,651
	Bond Premium, Discount, Expense Amortization	13,897,758
	Capitalized Benefits - Injuries & Damages	417,634
	Capitalized Benefits - Vacation	2,159,841
	Charitable Contributions - Accruals/CE Foundation Commitment - Current	40,000,000
	Cost of Removal - ADR Property	171,611,648
	Depreciation - Tax (Includes Capitalized Computer Software Depr)	908,182,419
	EISP (Executive Incentive Separation Plan) - Deferred Comp	24,221
	Gain/Loss on Disposition of ACRS Property - Tax	16,933,258
	Injuries & Damages	2,976,554
	Injuries & Damages - Environmental Remediation	1,605,665
	Injuries & Damages - Environmental Remediation - Reg Liability	13,095,309
	Ludington Settlement - Line 2	19,256
	OPEB - Reg Asset - NonCurrent	41,073,665
	Perm Diffs Capitalized - Meals and Entertainment	1,615,099
	Property Basis Adjustment	111,864
	R&PP Tax - Property Taxes Paid - Net (Tax)	23,599,095
	R&PP Tax-Book Change to Fiscal Yr Method - Non-Current (Book)	10,469,800
	Reg Liab - AFUDC - Excess FERC Calc Rate	695,453
	Reg Liab - OPEB	134,618,899
	Restricted Stock Plan	4,472,213
	Restricted Stock Plan - Dividends	529,666
	Section 263A/481 Adjustment - Property	60,000,000
	Software - Non-capitalized Current Year Expenditures	38,310,386
	Supplemental Pay-Special Retirement (ERIP) - Current	57,000
	Supplemental Pay-Special Retirement (ERIP) - NonCurrent	132,090
		1,732,607,817

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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FOOTNOTE DATA		
Utility	Other	Line No.
		19
0	0	
11,700	0	
0	29,052	
0	31,898	
2,232,228	0	
1	0	
30,800	0	
14,368,005	0	
20,439	0	
11,096	0	
2,101,431	0	
261,572	0	
5,866,491	0	
108,128	0	
194,534	0	
0	18,625,917	
26,378	0	
25,232,803	18,686,867	
		23
329	0	
208,351,808	0	
0	2,130,321	
529,713	0	
2,645,411	0	
5,876,617	0	
1,023,832	0	
13,682,342	0	
11,758,651	0	
13,862,211	35,547	
417,634	0	
2,159,841	0	
0	40,000,000	
171,611,648	0	
908,180,864	1,555	
0	24,221	
16,894,161	39,097	
2,976,554	0	
1,605,665	0	
13,095,309	0	
19,256	0	
41,073,665	0	
1,615,099	0	
111,864	0	
23,599,095	0	
10,470,700	(900)	
695,453	0	
134,618,899	0	
0	4,472,213	
0	529,666	
60,000,000	0	
38,310,386	0	
0	57,000	
0	132,090	
1,685,187,007	47,420,810	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2018

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 2018, current federal income tax expense is allocated as follows:

In thousands

Consumers Energy Company	\$ (66,595)
All other members of the group	\$ (765)
CMS Energy Consolidated	<u>\$ (67,360)</u>

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)			
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxes material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>			
Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--		
2	Income (A)	267,079,048	
3	Unemployment (B)	52,200	
4	FICA (B)	1,548,105	
5	Excise Tax (D)	(1,210)	
6			
7	TOTAL FEDERAL	268,678,143	0
8			
9	--STATE--		
10	Income (A)	20,093,406	
11	Unemployment (B)	383,174	
12	State Fuel Tax	3,999	
13	MPSC Assessment (E)		(3,940,399)
14	Franchise Tax	0	
15	State Sales & Use Tax Absorbed By Co (C)	0	
16			
17	TOTAL STATE	20,480,579	(3,940,399)
18			
19	--LOCAL--		
20	Real & Personal Property (D)	360,107,319	
21	City Income Tax (A)	1,121,777	
22			
23	TOTAL LOCAL	361,229,096	0
24			
25			
26			
27			
28	TOTAL (See Footnote)	650,387,818	(3,940,399)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Itemize by subaccount.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

10. Fill in all columns for all line items.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. In Account 165) (h)	
(66,340,155)	(144,569,853)	0	56,169,040		1
369,936	(367,097)	0	55,039		2
63,965,845	(63,485,985)	0	2,027,965		3
162,868	(161,328)	0	330		4
					5
(1,841,506)	(208,584,263)	0	58,252,374	0	6
					7
					8
					9
13,237,553	(11,213,262)	0	22,117,697		10
3,673,120	(3,584,736)	0	471,558		11
25,040	(27,378)	0	1,661		12
15,928,193	(16,094,790)	0		(4,106,996)	13
2,000	(2,000)	0	0		14
255,178	(255,178)	0	0		15
					16
33,121,084	(31,177,344)	0	22,590,916	(4,106,996)	17
					18
					19
245,328,669	(251,079,858)	40,897,409	395,253,539		20
(121,197)	(760,157)	0	240,423		21
					22
245,207,472	(251,840,015)	40,897,409	395,493,962	0	23
					24
					25
					26
					27
276,487,050	(491,601,622)	40,897,409	476,337,252	(4,106,996)	28

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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	(34,606,514)	(30,578,014)	1,937,160	(3,347,434)
3	112,298	66,439	0	0
4	19,417,492	11,487,925	0	0
5	0	0	0	0
6				
7	(15,076,724)	(19,023,650)	1,937,160	(3,347,434)
8				
9				
10	16,048,311	(3,359,635)	533,782	(300,183)
11	1,115,014	659,673	0	0
12	0	0	0	0
13	11,468,942	4,459,251	0	0
14	0	0		2,000
15	140,181	114,997	0	0
16				
17	28,772,448	1,874,286	533,782	(298,183)
18				
19				
20	158,224,086	86,806,622		297,961
21	43,645	(172,249)	0	7,407
22				
23	158,267,731	86,634,373	0	305,368
24				
25				
26				
27				
28	171,963,455	69,485,009	2,470,942	(3,340,249)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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.
			254,647	1
			191,199	2
			33,060,428	3
			162,868	4
				5
			33,669,142	6
				7
				8
				9
			315,278	10
			1,898,433	11
			25,040	12
			0	13
			0	14
			0	15
			2,238,751	16
				17
				18
			0	19
			0	20
				21
			0	22
				23
				24
				25
				26
				27
0	0	0	35,907,893	28

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA			
Instruction 6. - Adjustments Column (f)			
LOCAL (Line 23(f)):			
1. Adjustment to reflect increase (decrease) in 2018 estimated property tax over 2017 property tax estimate.			22,700,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.			9,297,409
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.			8,900,000
Total (Ties to Line 23(f))			40,897,409
TOTAL ADJUSTMENTS (Ties to Line 28(f))			40,897,409
Instruction 9. - Basis of Allocation			
See Page 262, Column (a) for taxes to which basis is applied.			
Allocation Basis			
(A) Taxable Net Income Basis			
(B) Amount of Payroll Charged to Departments			
(C) Customer Basis			
(D) Taxable Assets Basis			
(E) Gross Operating Revenue Basis			
Other			
Page 262			
Actual use taxes paid to the State on purchases were \$9,964,021 for 2018.			
Line 28 - Account 236 Reconciliation			
MPSC Account 236 ending balance			455,668,463
MPSC Account 247 ending balance			1
MPSC Account 247.1 ending balance			20,668,788
Page 263, Line 28, Column (g), Total			476,337,252

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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
	(a)		(b)	Account No. (c)	Amount (d)	Account No. (e)	
1	Electric Utility						
2	3%						
3	4%	3,317,767			411.4	210,470	
4	7%						
5	10%	16,370,039			411.4	1,061,645	
6	30%	57,231,352	411.4	16,510,071	411.4	2,154,246	
7							
8	TOTAL	76,919,158		16,510,071		3,426,361	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL						
10	Gas Utility						
11	3%						
12	4%	508,348			411.4	37,179	
13	7%	286,296			411.4	16,049	
14	10%	8,848,212			411.4	535,105	
15							
16	Total Gas	9,642,856		0		588,333	
17							
18	Total Company	86,562,014		16,510,071		4,014,694	
19							
20							
21							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
3,107,297	20 years		2
15,308,394	28 years		3
71,587,177	30 years		4
			5
			6
			7
90,002,868			8
			9
			10
471,169	19 years		11
270,247	15 years		12
8,313,107	28 years		13
			14
			15
9,054,523			16
			17
99,057,391			18
			19
			20
			21
			22
			23
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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 - MCV	29,918,350
2	Purchased Power - Entergy Nuclear Palisades	24,578,417
3	Purchased Power - Other	17,984,366
4	Employee Incentive Compensation Plan	15,567,236
5	MGP Site Liability	14,500,000
6	Charitable Contributions	8,000,000
7	SERP - Electric and Gas	7,123,688
8	Healthcare, Life & Other Insurance Accruals	7,019,825
9	Accrued Vacation Liability	6,921,590
10	Superfund/Part 201 Site Liability	6,140,714
11	Retirement Accruals	2,812,882
12	Ludington Fish Settlement	2,374,000
13	Supplier Deposits - GCC	1,918,744
14	Low Income Energy Assistance Fund	1,691,313
15	Accrued Audit Fees	1,053,673
16	Hydro and Ludington FERC fees	563,797
17	Gift of Energy Advances	319,970
18	NOV Accrual	225,505
19	Hydro Plant Compensation	157,641
20	Other Miscellaneous Liabilities (13 items)	155,834
21	MCV Land Lease	150,000
22	Training Trust	88,315
23		
24		
25		
26		
26		149,265,860

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
27	Electric	50,061,447
28	Gas	19,341,357
29		
30		
31		
32		
33		
34		
35		
36	TOTAL	69,402,804

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$10,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Envir Clean-Up Manufactured Gas	71,476,576	182	14,969,945	1,874,637	58,381,268
2	Budget Plan Liability	26,426,495	142	70,825,157	65,921,851	21,523,189
3	Renewable Energy Resources	17,000,773	various	4,891,124	6,387,752	18,497,401
4	Escrow Accounts	17,477,474	various	12,097,146	9,245,174	14,625,502
5	Reserve Capacity Def Rev 2004-2007	5,054,431	456	194,534	-	4,859,897
6	Def Revenue - METCO	2,510,225	412	10,040,900	10,040,900	2,510,225
7	Interconnection Advances	2,953,283	various	5,231,249	4,635,111	2,357,145
8	Deferred Revenue-Pole Attachments	1,640,889	454	3,326,581	3,364,186	1,678,494
9	Unclaimed Checks-var	1,459,216	various	1,340,465	1,296,747	1,415,498
10	Transmission Relocation Advance	480,462	107	276,018	801,427	1,005,871
11	Adv Pymt-Pole Attmt-Charter	595,291	various	7,036,374	7,435,391	994,308
12	Contract Guarantees/Contingency	1,014,172	242/920	119,828	-	894,344
13	Deferred Revenue	75,296	415/142	75,296	626,891	626,891
14	Adrian Energy Performance Contingency	487,307	134	49	2,490	489,748
15	ANR/CE Otisville Agreement	487,500	495/143	1,950,000	1,950,000	487,500
16	Intercompany MCV Income	136,991	418	18,895	-	118,096
17	Deferred ASP Revenue-Gas	113,615	488	31,807	5,430	87,238
18	MI Joint Membership fees	33,390	various	24,600	25,054	33,844
19	Insurance Recovery-MGP	17,759	925	4,860	4,531	17,430
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	149,441,145		132,454,828	113,617,572	130,603,889

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

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

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)
1	N/A	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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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 Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY
(Account 281)**

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

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

NOTES

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 281) (Continued)

3. Use footnotes as required.

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

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

NOTES (Continued)

N/A

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	2,124,937,216	27,001,172	49,965,025
3	Electric - State	222,956,353	18,381,777	8,624,034
4	Electric - Local	9,727,656	208,952	242,217
5	Total Electric	2,357,621,225	45,591,901	58,831,276
6	Gas - Federal	881,074,225	41,734,794	27,001,505
7	Gas - State	71,990,210	13,765,474	4,999,996
8	Gas - Local	3,608,680	342,745	150,659
9	Total Gas	956,673,115	55,843,013	32,152,160
10	TOTAL (Enter total of lines 4&7)	3,314,294,340	101,434,914	90,983,436
11	Other (Specify)			
12	Non-Utility - Federal	250,694		
13	Non-Utility - State	65,506		
14	Non-Utility - Local	2,021		
15	Total Non-Utility	318,221		
16				
17	TOTAL Account 282 (Enter total of lines 8 & 12)	3,314,612,561	101,434,914	90,983,436
18	Classification of TOTAL			
19	Federal Income Tax	3,006,262,135	68,735,966	76,966,530
20	State Income Tax	295,012,069	32,147,251	13,624,030
21	Local Income Tax	13,338,357	551,697	392,876

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 282) (Continued)

3. Use footnotes as required.

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		DEBITS		CREDITS			
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
					0	2,101,973,363	2
						232,714,096	3
						9,694,391	4
			0			2,344,381,850	5
			0		0	895,807,514	6
						80,755,688	7
						3,800,766	8
						980,363,968	9
0	0		0		0	3,324,745,818	10
							11
2,680	44,494		0		0	208,880	12
55	11,246					54,315	13
2	339					1,684	14
2,737	56,079		0		0	264,879	15
							16
2,737	56,079		0		0	3,325,010,697	17
							18
2,680	44,494		0			2,997,989,757	19
55	11,246		0		0	313,524,099	20
2	339		0		0	13,496,841	21

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	140,874,843	44,443,000	19,310,744
3	Net Regulatory Assets/Liabilities	63,893,474	12,408,390	22,936,387
4	Regulatory Tax Assets/Liab - ASC 740	27,153,169	13,088,611	6,371,987
5	Other	53,547,223	27,919,663	17,881,918
6	TOTAL Electric (total of lines 2 thru 5)	285,468,709	97,859,664	66,501,036
7	Gas			
8	Employee Benefits	65,264,396	30,591,320	12,063,312
9	Net Regulatory Assets/Liabilities	30,931,149	6,286,221	16,082,703
10	Gas Inventory	43,314,071	757,596	898,317
11	Regulatory Tax Assets/Liab - ASC 740	43,767,393	8,078,384	1,451,116
12	Other	28,047,923	15,658,144	12,542,814
13	TOTAL Gas (Total of lines 8 thru 12)	211,324,932	61,371,665	43,038,262
14	Other			
15	Non-Utility	7,223,706	0	0
16	TOTAL (Account 283) (Enter total of lines 6, 13 and 15)	504,017,347	159,231,329	109,539,298
17	Classification of TOTAL			
18	Federal Income Tax	518,540,201	85,490,491	67,053,808
19	State Income Tax	(14,751,202)	71,377,397	41,267,834
20	Local Income Tax	228,348	2,363,441	1,217,656
NOTES				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

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

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

5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	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
						166,007,099	2
						53,365,477	3
		182.3	17,153,877	182.3	9,186,564	25,902,480	4
			0			63,584,968	5
0	0		17,153,877		9,186,564	308,860,024	6
							7
						83,792,404	8
						21,134,667	9
						43,173,350	10
		182.3	10,642,285	182.3	2,285,296	42,037,672	11
						31,163,253	12
0	0		10,642,285		2,285,296	221,301,346	13
							14
341,642	3,323,154	219	12,592,607	226	7,758,864	(591,549)	15
341,642	3,323,154		40,388,769		19,230,724	529,569,821	16
							17
222,074	163,950		25,042,363		16,805,503	528,798,148	18
116,071	3,066,796		14,659,647		2,345,788	93,777	19
3,497	92,408		686,759		79,433	677,896	20

NOTES (Continued)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

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

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

NOTES

N/A

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
OTHER REGULATORY LIABILITIES					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (amounts less than \$50,000) may be grouped by classes. 4. Give the number and name of the account(s) where each amount is recorded.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	1,489,868	794,415	8,488,896
2	FAS 143 ARO Liability	403/411	14,478,275	2,719,623	38,324,218
3	SFAS 109 Regulatory Liability	various	39,244,781	13,174,526	1,914,163,538
4	Pre 93 Regulatory Tax Liability - Electric (1)	various	37,095,553	2,853,504	-
5	Pre 93 Regulatory Tax Liability - Gas (2)	various	19,248,545	1,480,657	124,375,207
6	Financial Transmission Rights - MTM	175	3,290,676	3,029,104	256,395
7	Energy Waste Reduction Program (3)	various	210,963,542	210,963,542	-
8	Advanced Renewable Regulatory Liability-Electric (4)	449/456	57,003,043	42,635,038	42,107,177
9	10(d)4 Regulatory Liability	142	11,503	407	-
10	Lakewinds Cash Grant (5)	549	2,232,228	-	55,991,721
11	EWR Incentive - Over Recovery	182	28,830	884,867	876,476
12	Securitization - Over Recovery	232/456	36,480	5,680	-
13	SFAS 158 Retirement Benefits (6)	various	134,618,899	-	-
14					
15					
16					
17	(1) U-17449 (5 years, ending 2018)				
18	(2) U-17449 (12 years, ending 2025)				
19	(3) U-15805 & U-15889				
20	(4) U-15805				
21	(5) ending 2043				
22	(6) U-14347 & U-14547				
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		519,742,223	278,541,363	2,184,583,628

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)					
<p>1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.</p> <p>2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).</p> <p>3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)</p>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	UTILITY LAND SALES -- 1 sale with				
4	original cost greater than \$100,000	285,259		1,014,741	
5					
6					
7	UTILITY LAND SALES -- 6 sales with				
8	original cost less than \$100,000	57,182		488,330	
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	342,441		1,503,071	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

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					
22	UTILITY LAND SALES -- 0 sales with				
23	original cost greater than \$100,000				
24					
25	UTILITY LAND SALES -- 1 sale with				
26	original cost less than \$100,000	883			883
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	883			883

Name of Respondent Consumers Energy Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)						
<p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>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.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars of the method of determining the annual rental for the property.</p> <p>5. Designate associated companies.</p>						
Line No.	Name of Lessee	Description	Revenue	Operating Expenses	Net Income from Lease	
1	METC/ITC HOLDINGS, LLC	TRANSMISSION, EASEMENT AND ROW	10,040,900	(282,548)	9,758,352	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	Total		10,040,900	(282,548)	9,758,352	

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

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

Line No.	Item (a)	Amount (b)
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415	
1	Customer Tech	8,964,393
2	On-Site Engineering	1,497,343
3	Lab & Network Services	1,457,952
4	Gas T&S	401,000
5	Joint Trench	177,575
6	Forestry Services	61,228
7	Gas Fuel Lines	50,656
8	Other	145,848
9	Total Rev. from Merchandising, Jobbing & Contract Work	12,755,995
10		
11	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
12	Customer Tech	(7,995,989)
13	Lab & Network Services	(1,295,869)
14	On-Site Engineering	(698,156)
15	Gas T&S	(240,662)
16	Gas Fuel Lines	(155,058)
17	Joint Trench	(145,243)
18	Forestry Services	(87,831)
19	Other	(185,484)
20	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(10,804,292)
21		
22	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
23	Allconnect Revenues	1,019,703
24	Other Revenues	1,427
25	Allconnect Expenses	(69,414)
26	Other Expenses	(134,321)
27	Total Revenues and Expenses Relating to Nonutility Operations	817,395

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)				
Line No.	Item (a)	Amount (b)		
28	NONOPERATING RENTAL INCOME-ACCOUNT 418			
29	MCV			
30	Land Lease (12/1987 - 12/2035)	600,000		
31	Amortization	18,895		
32	Total Nonoperating Rental Income	618,895		
33				
34	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1			
35	ES Services Co	(373,852)		
36	CMS Engineering	(380)		
37	Total Equity Earnings in Subsidiary Companies	(374,232)		
38				
39	INTEREST AND DIVIDEND INCOME-ACCOUNT 419			
40	SERP Interest-Account 128	3,127,714		
41	Interest on Bank Deposits	2,240,831		
42	Gas Customer Attachment Program Interest Income	1,581,290		
43	Investments Included in Accounts 123, 124 & 136	943,945		
44	Campbell Interest Refund (2016-2017)	650,000		
45	Customer Operations - Leases	400,187		
46	Cross Winds Energy Park	393,463		
47	State of Michigan Use Tax Settlement	202,341		
48	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	64,818		
49	Other Interest Income	23,113		
50	Total Interest and Dividend Income	9,627,702		
51				
52	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	5,876,618		
53				
54	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421			
55	EE Incentive- Electric & Gas	34,237,273		
56	DSSP	897,522		
57	AFUDC	695,453		
58	Royalties and Working Interest From Oil and Gas Leases	166,658		
59	Other Gains	7,369		
60	Total Miscellaneous Nonoperating Income	36,004,275		
61				
62	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	1,503,071		
63	See page 280a for details			
64				
65	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	(883)		
66	See page 280b for details			
67				
68	Total Other Income	56,024,544		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	2,070,135,904	1,957,153,622
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	1,538,971,315	1,485,412,608
5	Large (or Industrial)	703,336,038	735,290,557
6	(444) Public Street and Highway Lighting	29,950,120	28,276,159
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	4,210,180	4,309,107
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	4,346,603,557	4,210,442,053
13			
14	(447) Sales for Resale	140,140,382	119,022,211
15	TOTAL Sales of Electricity	4,486,743,939 *	4,329,464,264
16			
17	(Less) (449.1) Provision for Rate Refunds	92,476,701	48,639,394
18	TOTAL Revenue Net of Provision for Refunds	4,394,267,238	4,280,824,870
19	Other Operating Revenues		
20	(450) Forfeited discounts	9,448,041	10,227,395
21	(451) Miscellaneous Service Revenues	1,060,942	1,248,662
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	11,341,433	21,154,422
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	90,041,926	91,232,673
26	(456.1) Revenues from Transmission of Electricity		
27	of Others	8,481,197	7,399,138
28			
29			
30	TOTAL Other Operating Revenues	120,373,539	131,262,290
31			
32	TOTAL Electric Operating Revenues	4,514,640,777	4,412,087,160

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC OPERATING REVENUES (Account 400) (Continued)			
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)</p> <p>5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>			
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
13,051,498	12,341,231	1,603,125	1,594,270
12,033,940	11,763,298	219,869	218,984
8,832,507	8,965,604	1,312	1,450
135,019	140,681	1,860	1,734
35,788	37,677		
34,088,752	33,248,491	1,826,166	1,816,438
3,629,042	2,870,582	1	1
37,717,794 **	36,119,073	1,826,167	1,816,439
37,717,794	36,119,073	1,826,167	1,816,439
<p>* Include \$ (24,075,891) unbilled revenues.</p> <p>** Includes (125,182) MWH relating to unbilled revenues.</p>			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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: \$1,058,372		
300	25	b	Account 456 contains the following amounts greater than \$250,000 Retail Open Access: \$36,274,622 Sales & Use Tax Discount: \$641,244 Rate of Return Billed to Others: \$357,132 Purchased Power Admin Fees: \$934,045 Ancillary Service: \$1,488,313 Substation Maintenance: \$687,798 Alternate Service (extraordinary facilities): \$339,094 NSF: \$738,131 METC 2017 Utilization Adjustment: \$1,182,212 Other Hydro Revenues: \$362,730 Authorized Return on Renewable Energy Assets: \$43,570,481 Smart Meter Opt-Out Charges: \$1,230,280 Electric Blackstart Revenue: \$631,581 Generator Interconnection Fees: \$1,291,850		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES					
<p>1. Report below operating revenues for each prescribed account.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures explain any inconsistencies in a footnote.</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	Customer Choice Sales of Electricity				
2	Residential Sales	-	-		
3	Commercial and Industrial Sales				
4	Small (or Commercial)	21,410,875	19,795,477		
5	Large (or Industrial)	14,863,747	15,320,105		
6					
7					
8					
9					
10					
11					
12	TOTAL Customer Choice Sales	36,274,622	35,115,582		
13					
14					
15	TOTAL Sales of Electricity				
16					
17					
18	TOTAL Revenue Net of Provision for Refunds				
19	Other Operating Revenues				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL Other Operating Revenues				
31					
32	TOTAL Electric Operating Revenues				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)					
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 or the Uniform System of Accounts. Explain basis of classification in footnote.)</p> <p>5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For Line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>					
MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)		
-	-	-	-	1	
				2	
				3	
1,009,809	993,306	856	865	4	
2,768,458	2,786,407	137	144	5	
				6	
				7	
				8	
				9	
				10	
				11	
3,778,267	3,779,713	993	1,009	12	
				13	
				14	
				15	
				16	
				17	
				18	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule	MWh Sold	Revenue	Avg. No. of Customers	KWh of Sales per Customer	Revenue per KWh Sold
	(a)	(b)	(c)	(d)	(e)	(f)
1	RESIDENTIAL					
2	1000 RESIDENTIAL SERVICE (RS)	12,534,313	1,996,416,123	1,550,238	8,085	0.1593
3	1005 RESIDENTIAL PEAK POWER SAVERS	335,167	51,230,685	33,764	9,927	0.1529
4	1007 RESIDENTIAL DYNAMIC PRICING (RDP)	77,396	11,882,951	8,282	9,345	0.1535
5	1008 RESIDENTIAL DYNAMIC PRICING REWARD	82,339	12,019,034	7,660	10,749	0.1460
6	1010 RESIDENTIAL TOD SERV (RT)	62,837	8,636,801	2,461	25,533	0.1374
7	1020 EXP RESIDENTIAL PLUG-IN (REV-1)	9,111	1,395,108	685	13,301	0.1531
8	1030 EXP RESIDENTIAL PLUG-IN (REV-2)	61	8,727	35	1,743	0.1431
9	UNBILLED REVENUE	(49,726)	(11,453,525)			0.2303
10	TOTAL RESIDENTIAL	13,051,498	2,070,135,904	1,603,125	8,141	0.1586
11						
12						
13						
14	COMMERCIAL					
15	1100 GEN SERVICE SECONDARY (GS)	3,961,569	610,455,238	193,889	20,432	0.1541
16	1120 GEN SVC DEMAND SECONDARY (GSD)	3,396,188	459,240,950	19,934	170,372	0.1352
17	1121 GEN SVC SECONDARY (GSTU)	599	85,285	16	37,438	0.1424
18	1140 GEN SVC DEMAND SECONDARY (GSD)	88,367	11,279,327	93	950,183	0.1276
19	1200 GEN SERVICE PRIMARY (GP)	678,704	84,634,595	1,209	561,376	0.1247
20	1220 GEN SVC PRIMARY DEMAND (GPD)	3,176,532	304,373,057	1,035	3,069,113	0.0958
21	1280 GEN SVC PRIMARY (GPTU)	638,515	62,604,216	229	2,788,275	0.0980
22	1455 OUTDOOR AREA LIGHTING (GML)	11,480	2,481,582	2,870	4,000	0.2162
23	1500 GEN SVC UNMETERED (GU)	86,659	7,655,868	438	197,852	0.0883
24	1715 GEN SVC SECONDARY SELF GEN	15	28,645	3	5,000	1.9097
25	1725 GEN SVC DEMAND SECONDARY SG	146	120,710	6	24,333	0.8268
26	1755 GEN SVC PRIMARY DEMAND SG	9,589	945,133	2	4,794,500	0.0986
27	1999 GEN SVC SECONDARY (GS)	635	119,589	145	4,379	0.1883
28	UNBILLED REVENUE	(15,058)	(5,052,880)			0.3356
29	TOTAL COMMERCIAL	12,033,940	1,538,971,315	219,869	54,732	0.1279
30						
31						
32						
33	INDUSTRIAL					
34	1210 GEN SERVICE PRIMARY (GP)	459,599	56,989,074	489	939,875	0.1240
35	1230 GEN SVC PRIMARY DEMAND (GPD)	6,598,706	499,486,630	478	13,804,824	0.0757
36	1250 GEN SVC PRIMARY (EIP)	470,014	27,790,485	19	24,737,579	0.0591
37	1285 GEN SVC PRIMARY (GPTU)	1,282,735	119,074,905	234	5,481,774	0.0928
38	1350 GEN SELF GEN PRIMARY (GSG-2)	82,856	7,326,599	11	7,532,364	0.0884
39	1460 OUTDOOR AREA LIGHTING (GUL)	574	116,704	81	7,086	0.2033
40	UNBILLED REVENUE	(61,977)	(7,448,359)			0.1202
41	TOTAL INDUSTRIAL	8,832,507	703,336,038	1,312	6,732,094	0.0796
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53	TOTAL Billed	34,216,642	4,370,905,936	-	-	0.1277
54	Total Unbilled Rev. (See Instr. 6)	(127,890)	(24,302,379)	-	-	0.1900
55	TOTAL	34,088,752	4,346,603,557	-	-	0.1275

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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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	5,857	699,364	361	16,224	0.1194
4	1405 PRIMARY METERED SERVICE	251	18,929	5	50,200	0.0754
5	1410 CUSTOMER OWNED INCANDESCENT	17	(370,386)	273	62	(21.7874)
6	1415 CUSTOMER OWNED MERCURY	178	28,276	7	25,429	0.1589
7	1420 CUSTOMER OWNED HP SODIUM	214	34,043	16	13,375	0.1591
8	1425 CUSTOMER OWNED METAL HAL LUM	39	6,277	1	39,000	0.1609
9	1430 COMPANY OWNED INCANDESCENT	280	57,767	9	31,111	0.2063
10	1435 COMPANY OWNED FLUORESCENT	(33)	(5,422)	1	-33,000	0.1643
11	1440 COMPANY OWNED MERCURY	10,578	2,479,319	192	55,094	0.2344
12	1445 COMPANY OWNED HP SODIUM	86,213	24,156,088	771	111,820	0.2802
13	1450 COMPANY OWNED METAL HALIDE	765	142,356	60	12,750	0.1861
14	1500 SECONDARY UNMETERED SERVICE	7,864	694,607	42	187,238	0.0883
15	1600 COMPANY OWNED GU-XL	3,014	938,626	116	25,983	0.3114
16	1650 CUSTOMER OWNED GU-XL	64	5,476	5	12,800	0.0856
17	SPECIAL CONTRACT GR	21,112	1,440,318	1	21,112,000	0.0682
18	UNBILLED REVENUE	(1,394)	(375,518)			0.2694
19	TOTAL STREET LIGHTING	135,019	29,950,120	1,860	72,591	0.2218
20						
21						
22	INTERDEPARTMENTAL SALES					
23	INTERDEPARTMENTAL	35,523	4,182,277			0.1177
24	UNBILLED REVENUE	265	27,903			0.1053
25	TOTAL INTERDEPARTMENTAL	35,788	4,210,180			0.1176
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54	TOTAL Billed	34,216,642	4,370,905,936	-	-	0.1277
55	Total Unbilled Rev. (See Instr. 6)	(127,890)	(24,302,379)	-	-	0.1900
56	TOTAL	34,088,752	4,346,603,557	-	-	0.1275

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	1	C	REVENUE FROM FUEL ADJUSTMENT CLAUSES 1000 RESIDENTIAL SERVICE (RS) (35,527,510) 1005 RESIDENTIAL DIRECT LOAD MANGEMENT (1,007,235) 1007 RESIDENTIALW DYNAMIC PRICING (RDP) (236,902) 1008 RESIDENTIAL DYNAMIC PRICING REBATE (219,826) 1010 RESIDENTIAL TOD SERVICE (RT) (172,873) 1020 EXP RESIDENTIAL PLUG-IN (REV-1) (25,579) 1030 EXP RESIDENTIAL PLUG-IN (REV-2) (171) 1100 GEN SERVICE SECONDARY (GS) (11,440,531) 1120 GEN SVC DEMAND SECONDARY (GSD) (9,806,839) 1121 GEN SVC SECONDARY (GSTU) (2,162) 1140 GEN SVC DEMAND SECONDARY (GSD) (254,748) 1200 GEN SERVICE PRIMARY (GP) (1,970,593) 1220 GEN SVC PRIMARY DEMAND (GPD) (9,282,880) 1280 GPTU PRIMARY PILOT (1,996,712) 1455 OUTDOOR AREA LIGHTING (GML) (34,653) 1500 GEN SVC UNMETERED (GU) (260,123) 1715 GEN SVC SECONDARY SELF GEN (42) 1725 GEN SVC DEMAND SECONDARY SELF GEN (449) 1755 GEN SVC PRIMARY DEMAND SELF GEN (29,746) 1999 GEN SVC SECONDARY (GS) (1,356) 1210 GEN SERVICE PRIMARY (GP) (1,285,235) 1230 GEN SVC PRIMARY DEMAND (GPD) (18,813,328) 1250 GEN SERVICE METAL MELTING PILOT (1,395,151) 1285 GPTU PRIMARY PILOT (4,100,332) 1460 OUTDOOR AREA LIGHTING (GML) (1,737) 1400 SECONDARY METERED SERVICE (15,718) 1405 PRIMARY METERED SERVICE (693) 1410 CUSTOMER OWNED INCANDESCENT (45) 1415 CUSTOMER OWNED MECURY (537) 1420 CUSTOMER OWNED HP SODIUM (640) 1425 COMPANY OWNED METAL HALIDE (119) 1430 COMPANY OWNED INCANDESCENT (809) 1435 COMPANY OWNED FLOURESCENT 124 1440 COMPANY OWNED MERCURY (29,435) 1445 COMPANY OWNED HP SODIUM (260,532) 1450 COMPANY OWNED METAL HALIDE (2,316) 1500 SECONDARY UNMETERED SERVICE (23,752) 1600 COMPANY OWNED GU-XL (9,611) 1650 CUSTOMER OWNED GU-XL (193) SPECIAL CONTRACT GR (58,490) INTERDEPARTMENTAL (101,120) TOTAL REVENUE FROM FUEL ADJUSTMENT CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES (98,370,599) PROVISION FOR RATE REFUNDS 33,957,614 ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE 2,451,283 TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES (61,961,702) TOTAL UNBILLED REVENUE (24,075,891) UNBILLED REVENUE - WHOLESALE CUSTOMERS 226,488 UNBILLED REVENUE EXCLUDING WHOLESALE (24,302,379)

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	Secondary					
3	2100 General Service (GS)	24,519	1,150,983	108	227,028	0.04694
4	2120 General Service Demand (GSD)	176,437	7,093,936	463	381,073	0.04021
5	2140 Gen Serv Demand (GSD-100 kw guarantee)	14,742	553,560	16	921,375	0.03755
6						
7	Total Secondary	215,698	8,798,479	587	367,458	0.04079
8						
9	Primary					
10	2200 General Service (GP) Commercial	55,937	1,465,857	38	1,472,026	0.02621
11	2220 General Service Demand (GPD) Commercial	739,725	11,154,321	231	3,202,273	0.01508
12						
13	2210 General Service (GP) Industrial	18,313	472,131	9	2,034,778	0.02578
14	2230 General Service Demand (GPD) Industrial	2,746,478	14,521,536	128	21,456,859	0.00529
15						
16						
17	Total Primary	3,560,453	27,613,845	406	8,769,589	0.00776
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
44	Total Billed	3,776,151	36,412,324	993	3,802,770	0.0096
45	Total Unbilled Rev. (See Instr. 6)	2,116	(137,702)	-	-	(0.0651)
46	TOTAL	3,778,267	36,274,622	993	3,804,901	0.0096

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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SALES FOR RESALE (Account 447)						
<p>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).</p> <p>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.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>OS - for other service. Use this category only for</p>						

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	REQUIREMENTS					
2	Alpena	RQ	85	35	35	35
3	Unbilled	RQ				
4	INTERRUPTIBLE					
5	Alpena	OS	85	16	24	16
6	INTERSYSTEM SALES					
7	Third Parties					
8	Midwest ISO	OS	2, 9, 10	N/A	N/A	N/A
9	The Detroit Edison Company	OS	9	N/A	N/A	N/A
10						
11						
12						
13						
14						
15						
16						
17	Subtotal RQ			0	0	0
18	Subtotal non-RQ			0	0	0
19	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
					1
299,709	10,860,000	8,990,776	0	19,850,776	2
2,707		226,488		226,488	3
					4
61,792	1,075,178	2,257,237		3,332,415	5
					6
					7
2,445,904	77,421	90,564,293		90,641,714	8
		4,537		4,537	9
				0	10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
302,416	10,860,000	9,217,264	0	20,077,264	17
3,326,626	1,152,599	118,910,519	0	120,063,118	18
3,629,042	12,012,599	128,127,783	0	140,140,382	19

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
186,705		5,890,089		5,890,089	1
174,043		5,545,929		5,545,929	2
55,420		1,880,524		1,880,524	3
29,991		993,668		993,668	4
20,242		669,949		669,949	5
260,221		8,108,546		8,108,546	6
92,308		2,995,747		2,995,747	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
					15
				0	16
302,416	10,860,000	9,217,264	0	20,077,264	17
3,326,626	1,152,599	118,910,519	0	120,063,118	18
3,629,042	12,012,599	128,127,783	0	140,140,382	19

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
310	8	a	Midcontinent Independent System Operator. MISO energy market transactions were recorded on a net hourly basis in 2018.		
310	9	a	Represents bi-lateral transactions.		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	10,455,658	10,318,620	
5	(501) Fuel	283,521,531	281,650,173	
6	(502) Steam Expenses	13,388,739	13,588,603	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	8,481,391	8,205,419	
10	(506) Miscellaneous Steam Power Expenses	13,886,968	12,855,186	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	329,734,287	326,618,001	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	7,058,271	6,283,641	
16	(511) Maintenance of Structures	4,581,046	3,894,281	
17	(512) Maintenance of Boiler Plant	27,108,623	21,464,710	
18	(513) Maintenance of Electric Plant	3,967,967	4,359,705	
19	(514) Maintenance of Miscellaneous Steam Plant	1,256,976	1,370,270	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	43,972,883	37,372,607	
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	373,707,170	363,990,608	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	2,641,640	1,676,987	
45	(536) Water for Power	1,189,314	1,132,331	
46	(537) Hydraulic Expenses	3,108,130	3,009,696	
47	(538) Electric Expenses	2,194,051	2,945,776	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,441,533	1,486,680	
49	(540) Rents	6,342	(2,058)	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	10,581,010	10,249,412	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	875,854	704,305	
54	(542) Maintenance of Structures	2,359,136	1,741,393	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	4,541,301	2,530,222	
56	(544) Maintenance of Electric Plant	1,942,672	1,406,690	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	2,366,906	1,947,352	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	12,085,869	8,329,962	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	22,666,879	18,579,374	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	2,980,750	1,811,019	
63	(547) Fuel	136,376,748	128,241,787	
64	(548) Generation Expenses	3,878,335	4,674,771	
65	(549) Miscellaneous Other Power Generation Expenses	4,532,044	4,650,888	
66	(550) Rents	1,755	8,689	
67	TOTAL Operation (Total of Lines 62 thru 66)	147,769,632	139,387,154	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	1,667,404	1,257,445	
70	(552) Maintenance of Structures	65,374	143,051	
71	(553) Maintenance of Generating and Electric Plant	20,805,661	16,067,006	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	55	446	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	22,538,494	17,467,948	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	170,308,126	156,855,102	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,310,448,496	1,242,139,100	
77	(556) System Control and Load Dispatching	11,007,929	10,469,283	
78	(557) Other Expenses			
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	1,321,456,425	1,252,608,383	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,888,138,600	1,792,033,467	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	236,812	470,169	
84	(561) Load Dispatching			
85	(561.1) Load Dispatch-Reliability	3,574	9,587	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,532	13,768	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	34,132	47,795	
88	(561.4) Scheduling, System Control and Dispatch Services	9,993,288	9,229,568	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies	185		
92	(561.8) Reliability, Planning and Standards Development Services	1,679,758	1,606,606	
93	(562) Station Expenses	22,884	58,412	
94	(563) Overhead Lines Expenses	34,389	25,601	
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	356,981,771	338,569,336	
97	(566) Miscellaneous Transmission Expenses	26,679	71,989	
98	(567) Rents			
99	TOTAL Operation (Total of Lines 83 thru 98)	369,019,004	350,102,831	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	18,818	44,841	
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	218,930	217,096	
108	(571) Maintenance of Overhead Lines	483,353	617,855	
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of Lines 101 thru 110)	721,101	879,792	
112	TOTAL Transmission Expenses (Total of Lines 99 & 111)	369,740,105	350,982,623	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	7,926,614	6,830,159	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	7,926,614	6,830,159	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	7,926,614	6,830,159	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	28,298,408	25,897,222	
135	(581) Load Dispatching			
136	(582) Station Expenses	1,284,169	1,318,380	
137	(583) Overhead Line Expenses	14,832,411	11,417,190	
138	(584) Underground Line Expenses	5,481,694	4,411,619	
139	(585) Street Lighting and Signal System Expenses	2,054,373	1,741,641	
140	(586) Meter Expenses	1,179,571	777,683	
141	(587) Customer Installations Expenses	4,769,325	3,771,581	
142	(588) Miscellaneous Expenses	18,432,430	18,557,880	
143	(589) Rents	1,876,972	1,817,580	
144	TOTAL Operation (Total of Lines 134 thru 143)	78,209,353	69,710,776	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	5,893,291	7,739,526	
147	(591) Maintenance of Structures	519,938	460,775	
148	(592) Maintenance of Station Equipment	11,118,682	9,379,769	
149	(593) Maintenance of Overhead Lines	90,711,677	85,919,798	
150	(594) Maintenance of Underground Lines	2,763,290	1,725,294	
151	(595) Maintenance of Line Transformers	8,808,519	7,006,482	
152	(596) Maintenance of Street Lighting and Signal Systems	269,497	149,668	
153	(597) Maintenance of Meters	4,212,108	3,718,207	
154	(598) Maintenance of Miscellaneous Distribution Plant	132,342	(13,728)	
155	TOTAL Maintenance (Total of Lines 146 thru 154)	124,429,344	116,085,791	
156	TOTAL Distribution Expenses (Total of Lines 144 & 155)	202,638,697	185,796,567	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	7,119,392	5,855,742	
160	(902) Meter Reading Expenses	6,090,192	8,865,373	
161	(903) Customer Records and Collection Expenses	34,371,683	30,182,678	
162	(904) Uncollectible Accounts	16,113,351	16,092,750	
163	(905) Miscellaneous Customer Accounts Expenses	15,100	13,732	
164	TOTAL Customer Accounts Expenses (Total of Lines 159 thru 163)	63,709,718	61,010,275	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	3,436,425	2,503,022	
168	(908) Customer Assistance Expenses	156,669,571	120,621,828	
169	(909) Informational and Instructional Expenses	556,107	693,157	
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Cust. Service and Informational Exp. (Total of Lines 167 thru 170)	160,662,103	123,818,007	
172	7. SALES EXPENSE			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	365,144	377,979	
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	Total Sales Expenses (Total of Lines 174 thru 177)	365,144	377,979	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	43,115,738	42,316,957	
182	(921) Office Supplies and Expenses	13,886,497	13,695,871	
183	(Less) (922) Administrative Expenses Transferred - CR	19,238,560	19,233,049	
184	(923) Outside Services Employed	31,539,992	29,652,505	
185	(924) Property Insurance	672,467	6,490,956	
186	(925) Injuries and Damages	11,667,830	12,558,313	
187	(926) Employee Pensions and Benefits	8,610,967	40,598,247	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	646,798	820,713	
190	(Less) (929) Duplicate Charges - CR.			
191	(930.1) General Advertising Expenses			
192	(930.2) Miscellaneous General Expenses	19,512,040	13,620,110	
193	(931) Rents	(37,435)	195,372	
194	TOTAL Operation (Total of Lines 181 thru 193)	110,376,334	140,715,995	
195	Maintenance			
196	(935) Maintenance of General Plant	5,887,963	4,580,351	
197	TOTAL Administrative and General Expenses (Total of Lines 194 & 196)	116,264,297	145,296,346	
198	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 112, 131, 156, 164, 171, 178 and 197)	2,809,445,278	2,666,145,423	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)		10/31/2018
2. Total Regular Full-Time Employees		4972
3. Total Part-Time and Temporary Employees		92
4. Total Employees		5064

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	BAY WINDPOWER	OS				
2	BLACK RIVER	LU				
3	BROOK VIEW DAIRY-AD	LU				
4	CITY OF BEAVERTON	LU				
5	CITY OF MIDLAND	LU				
6	COMMONWEALTH IRVING	LU				
7	COMMONWEALTH LABARGE	LU				
8	COMMONWEALTH MIDDLEVILLE	LU				
9	ELK RAPIDS HYDRO 2	LU				
10	GENERATE FREMONT DIGESTER, LLC	LU				
11	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
12	GRANGER SEYMOUR	LU				
13	GREAT LAKES TISSUE	LU				
14	GREEN MEADOW FARMS	LU				
	Total					

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
2,203				120,044		120,044	1
3,321			63,909	121,360		185,269	2
3,520			112,684	125,131		237,815	3
3,070			94,695	99,214		193,909	4
538				11,652		11,652	5
665			18,595	24,045		42,640	6
3,960			166,748	143,226		309,974	7
1,328			46,247	47,793		94,040	8
2,448			50,348	171,010		221,358	9
2,863			60,225	133,398		193,623	10
17,873				947,078		947,078	11
6,286			266,752	229,844		496,596	12
49				1,547		1,547	13
432			13,817	20,062		33,879	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GRENFELL HYDRO	LU				
2	MAHLE ENGINE COMPONENTS	LU				
3	MICHIANA HYDRO	LU				
4	MICHIGAN STATE UNIVERSITY	LU				
5	NANR LENNON GENERATING	LU				
6	NANR RATHBUN	OS				
7	SCENIC VIEW DAIRY-AD	LU				
8	STS CASCADE	LU				
9	STS FALLASBURG	LU				
10	STS MORROW	LU				
11	STS ADA	LU				
12	VENICE PARK	OS				
13	WHITE'S BRIDGE	LU				
14	WM RENEWABLE-NORTHERN OAKS	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
1,994			73,447	72,679		146,126	1
83				2,078		2,078	2
244			12,122	9,082		21,204	3
4,234				161,999		161,999	4
11,439			234,956	705,552		940,508	5
1,004				55,780		55,780	6
2,430			77,769	86,324		164,093	7
8,045			312,984	259,670		572,654	8
4,249			120,316	137,190		257,506	9
3,803			149,308	132,694		282,002	10
5,921			182,607	192,563		375,170	11
7,234				369,776		369,776	12
3,825			131,867	139,531		271,398	13
9,057			302,930	462,923		765,853	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	ADA COGENERATION	LU				
2	ADRIAN ENERGY	LU				
3	APPLE BLOSSOM WIND FARM	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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

PURCHASED POWER (Account 555) (Continued)

(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
183,626			9,687,328	7,076,116		16,763,444	1
14,251			620,742	519,454		1,140,196	2
168,699			3,437,504	3,789,693		7,227,197	3
186,705			1,764,564	15,080,139		16,844,703	4
36,023			730,545	1,597,585		2,328,130	5
161,599			11,065,762	6,447,981	1,424,928	18,938,671	6
6,749,276			328,831,567	46,152,341		374,983,908	7
507,059			24,442,009	18,272,865	6,218,625	48,933,499	8
10,514			447,854	382,960		830,814	9
77,114			6,647,361	2,633,191	2,169,340	11,449,892	10
26,916			1,094,874	979,203		2,074,077	11
22,924			981,598	833,877		1,815,475	12
25,687			1,093,657	935,510		2,029,167	13
22,353			944,676	810,985		1,755,661	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	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 COUNTY	LU				
8	MICHIGAN POWER LIMITED	LU				
9	MICHIGAN WIND 1, LLC	OS				
10	MICHIGAN WIND 2	LU				
11	NORTH AMERICAN RESOURCES	LU				
12	VIKING - LINCOLN	LU				
13	VIKING - MCBAIN	LU				
14	WM RENEWABLE	LU				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
176,055			12,205,274	6,844,189	1,415,893	20,465,356	1
174,043			1,515,081	14,045,845		15,560,926	2
55,457			478,732	4,245,467		4,724,199	3
29,991			310,230	2,065,549		2,375,779	4
20,242			203,647	1,529,776		1,733,423	5
121,880			4,289,996	4,413,181	940,037	9,643,214	6
102,503			4,998,905	3,705,907		8,704,812	7
998,085			39,804,950	36,705,998		76,510,948	8
158,287			634	8,658,424		8,659,058	9
260,221			2,277,383	20,771,859		23,049,242	10
18,518			785,724	674,026		1,459,750	11
143,676			5,655,849	5,225,313	1,001,888	11,883,050	12
145,871			5,742,650	5,306,159	1,766,802	12,815,611	13
12,703			517,513	460,966		978,479	14

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e. the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service, which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	WM RENEWABLE PINE TREE ACRES	LU				
2	MIDLAND COGENERATION	LU				
3	ZEELAND FARM SERVICES	LU				
4	MISO	OS				
5	RPS COSTS	OS				
6	RENEWABLES	OS				
7	EXPERIMENTAL ADVANCED RENEWABLE	LU				
8	SOLAR GARDENS-SUBSCRIBED	LU				
9	LARGE C&I PROGRAM -SUBSCRIBED	LU				
10	CMS RESOURCE MANAGEMENT	OS				
11	MIDLAND COGENERATION-ZRC	OS				
12	PJM	OS				
13	C&I DEMAND RESPONSE PROGRAM	OS				
14	BROKERAGE FEES	OS				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule or Number or Tariff, or for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hourly (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in column (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatt hours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net change.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received	Megawatt hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
	(h)	(i)	(j)	(k)	(l)	(m)	
92,308			1,967,799	6,029,419		7,997,218	1
5,529,800			109,871,027	243,295,501		353,166,528	2
					(50,000)	(50,000)	3
8,217,892			3,480	216,029,348		216,032,828	4
					(5,428,756)	(5,428,756)	5
				14,692,462		14,692,462	6
6,651			315,768	385,703		701,471	7
4,833			158,191	198,936		357,127	8
96,630			9,379	3,012,858		3,022,237	9
			1,691,756			1,691,756	10
			3,246,231			3,246,231	11
			5,891			5,891	12
			1,823,525			1,823,525	13
					35,726	35,726	14
24,670,510			592,161,982	708,792,031	9,494,483	1,310,448,496	15

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	1	d, e, f	All counterparties listed on pages 326 - 326.4 columns d, e, and f are NA.	
326	11	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.	
326.1	6	a	NANR-Rathbun is under the Green Power (energy only) contract.	
326.1	12	a	Venice Park 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	3	g	Apple Blossom Wind Farm is Out of Footprint and therefore excluded from page 401	
327.2	6, 8, 10	l	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	l	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.	
326.4	4	a	MISO Energy Market transactions were recorded on a net hourly basis in 2018.	
326.4	6	a	Reflects the costs associated with the green generation program.	
326.4	10, 11, 12	a	Zonal Resource Credits purchased by the company.	
326.4	13	a	Commerical and Industrial Demand Response Program	
326.4	14	a	Zonal Resource Credit Brokerage Fees.	
327.4	3	l	Settlement payment received in 2018	
327.4	4	l	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.	
327.4	4	m	Some immaterial portion of the Company's power purchased from the MISO market may be attributable to its 1 MW Parkview Battery storage project during periods where the Company was a net purchaser from MISO and the battery was being charged.	
327.4	12	g	Large C&I Program - Subscribed in Out of Footprint and therefore excluded from page 401	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain</p> <p style="text-align: right;">in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	MISO as billing agent			
2	MISO Tariff Schedule 1	Various	Various	OS
3	MISO Tariff Schedule 7	Various	Various	SFP
4	MISO Tariff Schedule 8	Various	Various	NF
5	MISO Tariff Schedule 9	Various	Various	FNO
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>				<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>		
MPSC Rate Schedule or Tariff Number (e)	Point or Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
						1
MISO Tariff	Various	Various				2
MISO Tariff	Various	Various				3
MISO Tariff	Various	Various				4
MISO Tariff	Various	Various				5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")				
where energy was delivered as specified in the contract. 7. Report in column (h) the number or megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain. 8. Report in columns (i) and (j) the total megawatthours received and delivered. 9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide		the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and the type of energy or service rendered. 10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.		
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
				1
		70,027	70,027	2
		91,938	91,938	3
		26,578	26,578	4
		8,292,654	8,292,654	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
		8,481,197	8,481,197	

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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	35,787,918	4,210,180	11.8
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)			
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account		represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455. 4. Designate is lessee is an associated company. 5. Provide a subheading and total for each account.	
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	ACCOUNT 454		
17	AT&T Telephone Company	Poles	1,579,413
18	Frontier North Telephone Company	Poles	2,281,212
19	Century Telephone Company	Poles	92,554
20	Cable Television Companies, Internet Connection	Poles & Conduit	3,319,252
21	and Various Telephone Companies Operating		
22	in the Company Service Area		
23	Other Telecommunication Customers	Towers	2,114,354
24	Miscellaneous Rentals, Including Utility	Various	1,954,648
25	Property Leased to Various Parties		
26	Throughout the Company's Service Area		
27			
28	Total Account 454		11,341,433
29			
30	ACCOUNT 455 - None		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) December 31, 2018	Year of Report December 31, 2018
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.	1,058,372
14	Miscellaneous Service Revenue	2,570
15	ACCOUNT 451 TOTAL	1,060,942
16		
17	OTHER ELECTRIC REVENUES-ACCOUNT 456	
18	Authorized Return on Renewable Energy Assets	43,570,481
19	Retail Open Access	36,274,622
20	METC 2017 Utilization Adjustment	1,182,212
21	Ancillary Service	1,488,313
22	Purchase Power Admin Fees	934,045
23	Sub Station Maintenance Rev-Non Consumers Equipment	687,798
24	Sales and Use Tax Discount	641,244
25	Other Hydro Revenues	362,730
26	NSF	738,131
27	Smart Meter Opt-Out Charges	1,230,280
28	Rate Of Return Billed To Others	357,132
29	Alternate Service (extraordinary facilities):	339,094
30	Electric Blackstart Revenue	631,581
31	Generator Interconnection Fees	1,291,850
32	Other Electric Revenue	312,413
33	ACCOUNT 456 TOTAL	90,041,926
34		
35	TOTAL	91,102,868

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other</p>				<p>charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			
Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt hours Received (b)	Megawatt hours Delivered (c)	Demand Charges (\$) (c)	Energy Charges (\$) (d)	Other Charges (\$) (e)	Total Cost of Transmission (\$) (f)
1	Mich Elec Tran Co			24,000			24,000
2	MISO			356,957,771			356,957,771
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			356,981,771			356,981,771

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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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, whichever occurs first.

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

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

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

AMOUNT OF RENT - CURRENT TERM							
Original Cost (O) or Fair Market Value (F) of Property	Expenses to be Paid by Lessee Itemize	Current Year		Accumulated to Date		Account Charged	Remaining Annual Charges Under Lease Est. if Not Known
		Lessor	Other	Lessor	Other		
(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	(Note 2)	1,287,865				(Note 3)	
	(Note 2)	3,161,034				(Note 3)	
	(Note 2)	1,479,545				(Note 3)	
	(Note 2)	277,699				(Note 3)	
	(Note 2)	742,110				(Note 3)	
	(Note 2)	258,632				(Note 3)	
	(Note 2)	162,405				(Note 3)	
		160,302				(Note 3)	
		875,701				589	
		979,949				589	
		499,000				(Note 3)	
		4,029,600				(Note 3)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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)	
Lone Properties, Inc. Jack Stover Boji Group, L.L.C. Phyleo Realty Co Rhode Island & M Associates City of Jackson Commonwealth Commerce Group, Inc. Oakland Pointe Partners, LLC Alea Properites LLC Grand Valley	Storage - Benzonia South Monroe Service Center Office Space - Lansing Regulatory Office Storage Area - Jackson Office Space - Washington DC Land - One Energy Plaza Office Space - Jackson Office Space - Pontiac DPO (Note 5) Office Space (Note 5) Parking	2051 (R) 2022 (R)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
First Union Rail Corporation Wells Fargo Wells Fargo Wells Fargo Sovereign Bank Chase Equipment Leasing Siemens Financial Services Banc of America Banc of America	Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Railroad Cars (Note 4) Forklift Truck	2021 (R) 2021 (P) 2021 (P) 2021 (P) 2022 (P) 2022 (P) 2023 (P) 2022 (P) 2020 (P)	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)							
Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		68,471				(Note 3)	
		65,474				(Note 3)	
		34,401				(Note 3)	
		113,690				(Note 3)	
		47,178				(Note 3)	
		962,400				(Note 3)	
		227,767				(Note 3)	
		22,532				(Note 3)	
		18,207				(Note 3)	
		40,902				(Note 3)	
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)							
19,599,141 (O)	(Note 2)	767,400		21,461,981		151	1,134,900
8,753,420 (O)	(Note 2)	728,401		10,243,721		151	2,185,204
8,218,860 (O)	(Note 2)	708,067		9,937,816		151	2,124,200
8,152,040 (O)	(Note 2)	702,310		9,835,069		151	2,106,930
18,404,337 (O)	(Note 2)	2,013,683		21,031,168		151	7,189,526
18,404,337 (O)	(Note 2)	1,853,496		20,388,663		151	6,904,571
17,555,985 (O)	(Note 2)	1,610,543		17,077,777		151	7,701,344
35,469,060 (O)	(Note 2)	2,726,444		34,916,795		151	5,124,000
36,701 (O)	(Note 2)	5,302		26,515		151	17,898

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

LEASE RENTALS CHARGED FOOTNOTES

Notes:

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,513,046		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	37,095		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7				
8	OTHER			
9	Various Banks-Service Charges	6,740,593		
10	Customer Insight & Quality	5,670,085		
11	Communications	2,130,039		
12	Vacation Liability - To Accrue Vacation Earned	1,426,150		
13	Enterprise Compliance Software Write-off	1,261,309		
14	Board of Director Fees	1,136,843		
15	Employee Relocation Expense	150,174		
16	Customer Value Initiative	109,544		
17	Employee Dues	81,169		
18	Billing Credits	(169,007)		
19	Lobbying Credits	(190,979)		
20	GR/IR Reconciliation	(384,021)		
21	Total	17,961,899		
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	TOTAL	19,512,040		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404, 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant account included in any subaccounts used.</p>			<p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), d, and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.</p>		

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		481,408	8,188,311	8,669,719
2	Steam Production Plant	208,558,708			208,558,708
3	Nuclear Prod Plant-Depreciation				0
	Nuclear Prod Plant-Decommissioning				0
4	Hydraulic Prod Plant-Conventional	22,539,455			22,539,455
5	Hydraulic Prod Plant-Pumped Storage	12,899,369			12,899,369
6	Other Production Plant	44,053,309			44,053,309
7	Transmission Plant	1,758,718			1,758,718
8	Distribution Plant	234,991,278			234,991,278
9	General Plant	11,655,304			11,655,304
10	Common Plant-Electric	18,230,343	40,165	74,536,179	92,806,687
11	TOTAL	554,686,484	521,573	82,724,490	637,932,547

B. BASIS FOR AMORTIZATION CHARGES				
<p>1. Amortization of Limited Term Plant is based on the lives of the original building leases.</p> <p>2. Amortization of Intangible Plant is based on the estimated life of the intangible plant.</p> <p>3. Common Plant Depreciation and Amortization Expenses:</p>				
	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amortization Expenses	18,230,343	40,165	74,536,179	92,806,687
B. Allocation of Electric Depreciation Expense	-	-	-	-
Total	18,230,343	40,165	74,536,179	92,806,687

Name of Respondent			This Report Is:		Date of Report		Year of Report	
Consumers Energy Company			(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr)		December 31, 2018	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)								
C. Factors Used in Estimating Depreciation and Decommissioning Charges								
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)	
12	Steam							
13	310.2	808			2.99			
14	311.0	436,572	90.00	(17.00)	3.76	R2.5		
15	312.0	3,184,100	60.00	(21.00)	5.06	R1.5		
16	314.0	423,301	58.00	(20.00)	5.03	R0.5		
17	315.0	123,250	63.00	(18.00)	5.17	L1.5		
18	316.0 & 316.1	59,640	40.00	(18.00)	5.78	L0		
19								
20	Total	4,227,671						
21								
22	Hydro							
23	330.3	41			3.42			
24	331.0 & 331.3	15,325	125.00	(117.00)	7.66	R1.5		
25	332.0 & 332.1	70,656	95.00	(433.00)	18.60	L5		
26	333.0	21,596	80.00	(411.00)	23.80	R3		
27	334.0	8,660	75.00	(299.00)	17.26	S0.5		
28	335.0	10,294	31.00	(267.00)	15.29	L0		
29	336.0	64		(475.00)	21.06			
30								
31	Total	126,636						
32								
33	Ludington Pumped Storage							
34	331.0 & 331.3	30,629	67.00	(103.00)	3.33			
35	332.0	99,222	75.00	(106.00)	3.04			
36	333.0	194,664	57.00	(97.00)	3.75			
37	334.0	45,268	56.00	(59.00)	3.13			
38	335.0	8,900	38.00	(62.00)	4.62			
39	336.0	1,533	76.00	(114.00)	3.09			
40								
41	Total	380,216						
42								
43	Other							
44	340.2	14			13.13			
45	341.0	935		(4.00)	1.84			
46	342.0	1,810	55.00	(4.00)	1.96	L5		
47	344.0	21,572	50.00	(4.00)	0.42	R3		
48	345.0	2,418	60.00	(4.00)	0.39	R1.5		
49	346.0	396	23.00	(3.00)	0.96	R3		
50								
51	Total	27,145						
52								
53								
54								
55								
56								
57								
58								

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation and Decommissioning Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
59	Combined Cycle						
60	341.0	36,033		(1.00)	4.70		
61	342.0	1,808	60.00	(1.00)	4.75	L2	
62	344.0	444,023	60.00	(2.00)	4.81	L4	
63	345.0	33,876	60.00	(2.00)	4.90	R1.5	
64	346.0	6,078	22.00	(3.00)	5.65	R3	
65							
66	Total	521,818					
67							
68	Wind Other Production						
69	340.4	14,579			1.33		
70	341.1	22,850	75.00	(59.00)	2.11		
71	344.1	447,447	27.00	(3.00)	3.86		
72	345.1	22,250	75.00	(1.00)	1.34		
73	346.1	2,808	75.00	(1.00)	1.34		
74							
75	Total	509,934					
76							
77	Solar Other Production						
78	340.5	169			4.35		
79	341.2	2,489			4.35		
80	344.2	8,385			4.35		
81	345.2	2,193			4.35		
82							
83	Total	13,236					
84							
85	Transmission						
86	350.2	250	75.00	0.00	1.48	R3	
87	352.0	1,308	62.00	(10.00)	1.87	R4	
88	353.0	41,509	50.00	(25.00)	2.57	R1.5	
89	354.1	1,090	75.00	(90.00)	2.75	R2	
90	354.2	73	75.00	0.00	1.44	R2	
91	355.1	14,602	65.00	(65.00)	2.57	R2	
92	355.2	2,417	65.00	0.00	1.57	R2	
93	356.0	10,012	65.00	(40.00)	2.19	R0.5	
94							
95	Total	71,261					
96							
97	Distribution Prod						
98	361.2	3,871	62.00	(10.00)	1.82	R4	
99	362.2	46,771	50.00	(25.00)	2.55	R1.5	
100							
101	Total	50,642					
102							
103							
104							
105							

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2018

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
106	Distribution - HV						
107	360.4	54,556	75.00	0.00	1.36	R3	
108	361.1	21,575	62.00	(10.00)	1.82	R4	
109	362.1	329,905	50.00	(25.00)	2.55	R1.5	
110	364.1	2,050	75.00	(90.00)	2.68	R2	
111	364.2	101	75.00	0.00	1.40	R2	
112	364.3	336,411	65.00	(65.00)	2.57	R2	
113	364.4	13,341	65.00	0.00	1.57	R2	
114	365.2	171,205	65.00	(40.00)	2.17	R0.5	
115	366.1	1,044	55.00	(10.00)	2.08	S3	
116	367.1	11,387	46.00	(25.00)	2.76	R3	
117	367.2	(8)	55.00	0.00	1.96	S3	
118							
119	Total	941,567					
120							
121	Distribution						
122	360.2	28,281	65.00	0.00	1.48	R3	
123	361.0	65,971	60.00	(30.00)	2.14	R2	
124	362.0	770,644	50.00	(15.00)	2.28	R0.5	
125	363.0	1,455	15.00	0.00	6.70		
126	364.0	1,518,002	52.00	(132.00)	4.38	R3	
127	365.0	1,347,186	60.00	(30.00)	1.98	R1.5	
128	366.0	138,750	60.00	(40.00)	2.30	R2.5	
129	367.0	570,897	62.00	(38.00)	2.19	R2	
130	368.0	856,234	44.00	(25.00)	2.78	R2	
131	369.1	220,671	50.00	(50.00)	2.92	R1	
132	369.2	508,117	45.00	(60.00)	3.47	R3	
133	370.0	180,448	29.00	(25.00)	4.57	L0	
134	370.1	378,411	20.00	(15.00)	5.74	R2	
135	371.0	17,751	25.00	0.00	3.90	R0.5	
136	373.0	123,584	35.00	(30.00)	3.64	R0.5	
137							
138	Total	6,726,402					
139							
140	General						
141	389.2	281	50.00	0.00	0.05	S4	
142	390.0	129,557	50.00	(25.00)	1.49	R1.5	
143	391.0 & 391.1	7,308	17.00	0.00	5.88	SQ	
144	391.2 & 391.3	41,740	5.00	5.00	19.00	SQ	
145	393.0 & 393.1	22	22.00	1.00	4.50	SQ	
146	394.0 & 394.1	7,491	15.00	0.00	6.67	SQ	
147	395.0 & 395.1	968	17.00	0.00	5.88	SQ	
148	397.0 & 397.1	17,352	20.00	0.00	5.00	SQ	
149	398.0 & 398.1	1,406	14.00	0.00	7.14	SQ	
150							
151	Total	206,125					
152	Grand Total	13,802,653					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	A	Non-Ludington and Non-Transmission depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015).
337	33	A	Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-16055 (effective November 10, 2011).
337	85	A	Transmission depreciation rates in column (e) pursuant to FERC Order No. ER18-56-000 (effective January 1, 2018).

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)--Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION		
2			
3	Service Center Acquisition Adjustment - Contra 115 (Amort. June 2017 - May 2032)	126,080	
4			
5	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS		
6			
7	426.1 - Donations		
8			
9	Social Welfare	10,404,182	
10	Community, Civic & Cultural Development	1,379,721	
11	Homeless Shelters	278,485	
12	Education	263,517	
13	Environmental	45,260	
14	Health Care	16,000	
15	Other Donations	178,575	
16	Total - 426.1	12,565,740	
17			
18	426.3 - Penalties and Other Deductions		
19			
20	Utility Outage Credits	10,107	
21	Total - 426.3	10,107	
22			
23	426.4 - Expenditures of Civic & Political Activities		
24			
25	Governmental Affairs Activity	6,211,691	
26	Total 426.4	6,211,691	
27			
28	426.5 - Other Deductions		
29			
30	Compensation Expense-Restricted Stock	16,431,497	
31	Compensation Expense-EICP	12,053,477	
32	Compensation Expense-SERP	8,064,006	
33	Customer Value Initiative	4,078,178	
34	Brand Marketing	2,000,000	
35	Loss on Investment - Deferred Compensation Plans	1,181,319	
36	Land Divestment	1,014,741	
37	Green Glove Dryer	917,727	
38	Corporate Giving	770,119	
39	Corporate Billing Credits and Loadings	(259,676)	
40	Compensation Expense-DSSP	(283,798)	
41	Adjustment based on the provisions of ASU 2016-02	(781,435)	
42	Adjustment based on the provisions of ASU 2014-09	(15,933,959)	
43	Other Deductions (minor items under 5% of account balance)	210,896	
44	Total 426.5	29,463,092	

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>— Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts</u>.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
42	430 - Interest on Debt to Associated Companies		
43			
44	Consumers 2014 Securitization LLC - various rates	8,416,589	
45	Other Related Party Interest Expense - various rates	142,222	
46	CMS Energy Note Payable Interest Expense - various rates	125,557	
47	430 Total	8,684,368	
48			
49			
50			
51			
52			
53	431 - Other Interest Expense		
54		<u>Interest Rate (%)</u>	
55			
56	PSCR Over/Under Recovery Interest	Various	4,747,217
57	Reserve for Refund Interest - Electric	Various	2,406,883
58	TCJA Reserves Interest	Various	1,411,449
59	Advanced Renewable Interest	Various	1,061,708
60	Letter of Credit Fee	Various	757,738
61	Short-term Debt Interest	Various	716,977
62	Security Deposit Interest	5.00%	610,003
63	FIN 48 - State Tax	Various	569,925
64	Green Generation	Various	438,978
65	Special Retirement Supplement Interest	3.64%	354,714
66	GCR Over/Under Recovery Interest	Various	261,926
67	Various Escrows	Various	107,621
68	Customer Billing	5.00%	58,520
69	GCC Supplier Deposit Interest	Various	29,960
70	Energy Optimization Interest	Various	(288,436)
71	431 Total	13,245,183	
72			
73			
74			
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79			
80			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
<p align="center">EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)</p>			
<p>1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.</p> <p>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</p> <p>3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.</p> <p>4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.</p> <p>5. Minor amount may be grouped by classes if the number of items so grouped is shown.</p> <p>NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.</p>			
Line No.	Item (a)	Amount (b)	
1	Outside Services		
2	Professional Services	60,984	
3	Advocacy	332,500	
4	Consulting	344,163	
5			
6	Subtotal	737,647	
7			
8	Memberships		
9	Edison Electric Institute	152,409	
10	American Gas Association	21,350	
11	Other	11,833	
12			
13	Subtotal	185,592	
14			
15	Governmental Affairs Activity	5,288,452	
16			
17	Total Account 426.4	6,211,691	
18			
19			
20			
21			
22			
23			
24			
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29			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
EXTRAORDINARY ITEMS (Accounts 434 and 435)			
<p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.</p> <p>2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5% on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p>			
Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2			
3	N/A		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Extraordinary Income	0	0
20	Extraordinary Income (Account 435):		
21			
22	N/A		
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
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		209,736	209,736	
3					
4	Minor Items		5,423	5,423	
5					
6	Professional Services		15,787	15,787	
7					
8					
9					
10					
11	STATE OF MICHIGAN DEPARTMENT OF COMMERCE				
12	Payment Intervenor Funding	739,417		739,417	
13					
14					
15	FEDERAL ENERGY REGULATORY COMMISSION				
16	Minor Items		867	867	
17					
18					
19					
20					
21					
22					
23					
24					
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27					
28					
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30					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	739,417	231,813	971,230	0

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
REGULATORY COMMISSION EXPENSES (Continued)								
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				during year which were charged currently to income, plant, or other accounts.				
4. List in column (f), (g), and (h) expenses incurred				5. Minor items (less than \$25,000) may be grouped.				
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred (i)	Contra Account (j)	Amount (k)	Deferred at End of Year (l)		
Department (f)	Account No. (g)	Amount (h)						
Electric	928	147,438					1	
Gas	928	62,298					2	
Electric	928	2,535					3	
Gas	928	2,888					4	
Electric	928	205					5	
Gas	928	15,582					6	
							7	
							8	
							9	
							10	
							11	
							12	
Electric	928	495,753					13	
Gas	928	243,664					14	
							15	
Electric	928	867					16	
Gas	928	0					17	
							18	
							19	
							20	
							21	
							22	
							23	
							24	
							25	
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							36	
							37	
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							39	
							40	
							41	
							42	
							43	
		971,230	0		0	0	44	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation). For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below.</p> <p>Classifications:</p> <p>A. Electric R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p>			
Line No.	Classification (a)	Description (b)	
1	A. Electric Utility R, D & D		
2	Performed Internally		
3	(6) Other	Solar Generation	
4			
5	(7) Total Cost Incurred		
6			
7	B. Electric Utility R, D & D		
8	Performed Externally		
9	(1) Research Support to the Electric	Generation	
10	Power Research Institute	Generation	
11		Generation	
12		Decommissioning	
13			
14	(5) Total Cost Incurred		
15			
16			
17			
18			
19			
20			
21			
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32			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (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, <i>Construction Work in Progress</i> , 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, <i>Research, Development, and Demonstration Expenditures</i> , 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
37,095		930.2	37,095		3
					4
37,095			37,095		5
					6
					7
					8
	387,867	506	387,867		9
	65,065	548	65,065		10
	69,026	549	69,026		11
	30,000	108	30,000		12
					13
	551,958		551,958		14
					15
					16
					17
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
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	67,982,667		
4	Transmission	312,026		
5	Distribution	104,033,128		
6	Customer Accounts	22,868,524		
7	Customer Service and Informational	5,467,220		
8	Sales	538		
9	Administrative and General	48,663,994		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	249,328,097		
11	Maintenance			
12	Production	29,116,485		
13	Transmission	153,202		
14	Distribution	31,148,283		
15	Administrative and General	3,168,165		
16	TOTAL Maint. (Total of lines 12 thru 15)	63,586,135		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	97,099,152		
19	Transmission (Enter Total of lines 4 and 13)	465,228		
20	Distribution (Enter Total of lines 5 and 14)	135,181,411		
21	Customer Accounts (Transcribe from line 6)	22,868,524		
22	Customer Svc. And Informational (Transcribe from line 7)	5,467,220		
23	Sales (Transcribe from line 8)	538		
24	Administrative and General (Enter Total of lines 9 & 15)	51,832,159		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	312,914,232	(61,969,150)	250,945,082
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	6,706,573		
32	Transmission	9,859,817		
33	Distribution	86,605,418		
34	Customer Accounts	28,370,009		
35	Customer Service and Informational	2,914,448		
36	Sales	517		
37	Administrative and General	27,087,812		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	161,544,594		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and		columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	GAS (Continued)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	5,380,824		
44	Transmission	4,008,424		
45	Distribution	14,643,344		
46	Administrative and General	1,814,954		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	25,847,546		
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)	12,087,397		
53	Transmission (Lines 32 and 44)	13,868,241		
54	Distribution (Lines 33 and 45)	101,248,762		
55	Customer Accounts (Line 34)	28,370,009		
56	Customer Service and Informational (Line 35)	2,914,448		
57	Sales (Line 36)	517		
58	Administrative and General (Lines 37 and 46)	28,902,766		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	187,392,140	(32,830,038)	154,562,102
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	500,306,372	(94,799,188)	405,507,184
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	143,904,495	66,955,123	210,859,618
66	Gas Plant	166,475,937	36,135,816	202,611,753
67	Other	1,519,243	10,640,054	12,159,297
68	TOTAL Construction (Total of lines 65 thru 67)	311,899,675	113,730,993	425,630,668
69	Plant Removal (By Utility Departments)			
70	Electric Plant	22,131,775	12,030,497	34,162,272
71	Gas Plant	6,318,337	2,874,378	9,192,715
72	Other	22,273	51,412	73,685
73	TOTAL Plant Removal (Total of lines 70 thru 72)	28,472,385	14,956,287	43,428,672
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	1,435,270	7,311,977	8,747,247
76	Labor Billed to Assoc Companies (146)	3,891,535	569,874	4,461,409
77	Stores expense (163)	13,977,970	(13,977,970)	0
78	Clearing Accounts (184)	22,573,119	(22,568,830)	4,289
79	Injuries & Damages (228)	1,607,656	0	1,607,656
80	Job Work (416)/ Non-Utility Operations (417.1)	2,295,595	277,178	2,572,773
81	Other Income Deductions/ Civic & Political (426)	30,836,604	620,709	31,457,313
82	Regulatory Assets (182)	5,971,335	(5,971,335)	0
83	Other Miscellaneous	44,153	(149,695)	(105,542)
84	TOTAL Other Accounts	82,633,237	(33,888,092)	48,745,145
85	TOTAL SALARIES AND WAGES	923,311,669	0	923,311,669

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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	611,015,673	270,935,356	881,951,029
389.1 Land	3,661,453	2,082,003	5,743,456
389.2 Right of Way	37,522	24,252	61,774
390.0 Structures & Improvements	140,755,202	118,749,226	259,504,428
390.1 Structures & Improvements - Leased	1,577,411	1,520,411	3,097,822
391.0 Office Furniture & Equipment	18,217,725	15,369,526	33,587,251
391.1 Office Furniture & Equipment - Mass	353,285	298,052	651,337
391.2 Computer Equipment	72,152,275	31,993,618	104,145,893
391.3 Computer Equipment - Mass	-	-	-
392.0 Transportation Equipment	46,406,845	45,125,394	91,532,239
392.3 Equipment Installed on Lease Vehicles	246,515	239,707	486,222
393.0 Stores Equipment	56,621	55,058	111,679
393.1 Stores Equipment - Mass	5,573	5,420	10,993
394.0 Tools, Shop & Garage Equipment	9,841,781	9,570,016	19,411,797
394.1 Tools, Shop & Garage Equipment - Mass	2,219,070	2,157,794	4,376,864
395.0 Laboratory Equipment	5,339,054	5,191,625	10,530,679
395.1 Laboratory Equipment - Mass	2,449,903	2,382,253	4,832,156
396.0 Power Operated Equipment	9,580,090	9,315,552	18,895,642
397.0 Communication Equipment	16,228,802	12,222,814	28,451,616
397.1 Communication Equipment - Mass	11,073,405	8,739,451	19,812,856
398.0 Miscellaneous Equipment	1,636,500	1,591,310	3,227,810
398.1 Miscellaneous Equipment - Mass	223,834	217,653	441,487
399.1 ARO	667,631	372,941	1,040,572
Total	953,746,170	538,159,432	1,491,905,602
NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2018 submitted to the Property Accounting Department. Account 397 is allocated on the Radio Base Station Survey and the Customer Basis Percentages. All other accounts were allocated per the Customer Basis Percentages.			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2018:

Balance at Beginning of Year	735,748,574
Depreciation Accrual for 2018	
Account 403 Electric (A)	18,230,343
Account 404 Electric	40,165
Account 405 Electric	74,536,179
Account 403 Gas (A)	10,191,517
Account 404 Gas	38,544
Account 405 Gas	33,052,037
Transportation Expenses-Clearing	<u>11,637,635</u>
Total Depreciation Accrual	147,726,420
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(43,734,501)
Cost of Removal	(1,813,589)
Salvage	<u>1,584,879</u>
Total Net Charges	(43,963,211)
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	<u>1,716,984</u>
Balance at End of the Year	<u><u>841,228,767</u></u>

Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2018: (B)

Electric	540,737,743
Gas	<u>300,491,024</u>
Total	<u><u>841,228,767</u></u>

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

(A) Account 403 expenses allocated based on December 31, 2017 common utility allocation of original costs by department.

(B) Based on December 31, 2018 common utility allocation of original costs by department.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account			426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	ABB ENTERPRISE SOFTWARE INC				
2	400 PERIMETER CENTER TERRANCE,SUITE 500	Consulting	Fee &		
3	ATLANTA,GA,30346	Services	Expenses	107 108 556	279,742
4	ACCENTURE LLP			107 108 182 416 500 508 512	
5	161 N CLARK AVENUE	Consulting	Fee &	535 546 556 580 824 851 859	
6	CHICAGO, IL 60601	Services	Expenses	880 903 908 920 921 923 930	14,686,276
7	ACCESS SCIENCES CORPORATION	Consulting/			
8	1900 WEST LOOP S, STE 250	Technical	Fee &		
9	HOUSTON, TX 77027	Services	Expenses	107 108 850 880 921 923	437,258
10	AECOM TECHNCIAL SERVICES OF MI INC				
11	1050 WILSON ST	Technical	Fee &		
12	MARQUETTE,MI,49855	Services	Expenses	1107 108 543	440,336
13	AHEAD LLC			107 108 165 184 416 506 535	
14	75 REMITTANCE DRIVE DEPT 6980	Technical	Fee &	546 556 580 824 851 859 880	
15	CHICAGO, IL 60675	Services	Expenses	903 920 921 923	1,474,089
16	ALLCONNECT INC				
17	980 HAMMOND DR, SUITE 1000	Professional	Fee &	186	
18	ATLANTA, GA 30328	Services	Expenses		1,649,792
19	ALLIED PRINTING CO INC			107 108 146 182 184 426 537	
20	22438 WOODWARD AVE	Printing	Fee &	538 539 580 590 903 908 909	
21	FERNDAL, MI 48220	Services	Expenses	920 921 923 926 930	531,889
22	AMERICAN ELECTRICAL TESTING COMPANY INC				
23	480 NEPONSET ST, PO BOX 267	Equip. Testing	Fee &	107 108 153 184 512 513 544	
24	CANTON, MA 02021	Services	Expenses	548 549 552 553	1,394,434
25	ANDY J EGAN INC				
26	2001 WALDORF NW	Construction	Fee &		
27	GRAND RAPIDS, MI 49544	Services	Expenses	107 108 184	766,019
28	ANLAAN CORPORATION				
29	PO BOX 333	Consulting	Fee &		
30	FERRYSBURG,MI,49409-0333	Services	Expenses	107 108 182 543	1,024,066
31	AON CONSULTING INC				
32	29695 NETWORK PLACE	Consulting	Fee &		
33	CHICAGO,IL,60673-1296	Services	Expenses	146 426 920 921 923 926	789,054
34	APCOMPOWER INC				
35	1001 FRONTENAC RD	Consulting	Fee &		
36	NAPERVILLE,IL,60563	Services	Expenses	184	472,560
37	ARCADIS US INC				
38	28550 CABOT DR, SUITE 500	Consulting	Fee &		
39	NOVI, MI 48377	Services	Expenses	182	1,437,401
40	ARCOS INC				
41	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	107 108 556 580 582 590 592	
42	COLUMBUS, OH 43235	Services	Expenses	907 935	443,912
43	ATI WORKSITE SOLUTIONS	Consulting/		107 108 143 146 163 184 186	
44	790 REMINGTON BLVD	Technical	Fee &	500 510 512 535 537 539 543	
45	BOLINGBROOK, IL 60440	Services	Expenses	546 556 580 824 880 920 921	2,382,658
46	BABCOCK & WILCOX COMPANY				
47	20 S VAN BUREN AVE	Engineering	Fee &	107 108 506 511 512 513 514	
48	BARBERTON, OH 44203	Services	Expenses	930	1,197,962
49	BAIN & COMPANY INC				
50	131 DARTMOUTH ST	Consulting	Fee &		
51	BOSTON, MA 02116	Services	Expenses	107 108 184 556 921 923	4,590,563
52	BARR ENGINEERING COMPANY	Consulting/		107 108 182 500 510 535 539	
53	3005 BOARDWALK ST, STE 100	Technical	Fee &	541 542 543 546 551 818 834	
54	ANN ARBOR, MI 48108	Services	Expenses	864	4,336,958
55	BARTON MALOW COMPANY				
56	26500 AMERICAN DR	Construction	Fee &		
57	SOUTHFIELD, MI 48034-2252	Services	Expenses	107 108 184 506 512 513 935	27,920,268
58					

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
59	BASIC SYSTEMS INC	Engineering/ Construction Services	Fee & Expenses	834	514,543
60	9255 CADIZ ROAD				
61	CAMBRIDGE, OH 43725				
62	BENTLEY SYSTEMS INCORPORATED	Technical Services	Fee & Expenses	107 108 920 923	767,243
63	6685 STOCKTON DR				
64	EXTON, PA 19341				
65	BLACK & VEATCH LTD OF MICHIGAN	Engineering Services	Fee & Expenses	107 108 146 184 500 514 556 560 580 582 583 588 590 592 921 930	2,066,501
66	3550 GREEN COURT				
67	ANN ARBOR, MI 48105				
68	BLUEWATER TECHNOLOGIES GRP INC	Professional Services	Fee & Expenses	107 108 146 165 416 506 535 539 546 549 556 580 824 830 851 859 870 880 903 921 923	530,312
69	24050 NORTHWESTERN HWY				
70	SOUTHFIELD, MI 48075				
71	BOLDT COMPANY	Construction Services	Fee & Expenses	107 108	982,733
72	2525 N ROEMER RD				
73	APPLETON, WI 54911				
74	BP&R CONSTRUCTION/ENGINEERING INC	Consulting Services	Fees & Expenses	107 108	408,411
75	456 CENTURY LANE				
76	HOLLAND, MI 49423				
77	BRAND ENERGY SERVICES LLC	Construction Services	Fees & Expenses	107 108 506 511 512 513 514 543 548 549 553	485,963
78	501 ROBB ST				
79	MCKEES ROCKS, PA 15136				
80	C R MEYER & SONS COMPANY	Construction Services	Fees & Expenses	107 108 543 544	2,035,341
81	2516 GLADE STREET				
82	MUSKEGON, MI 49444				
83	CADMUS GROUP	Consulting Services	Fee & Expenses	182 908 909	3,236,093
84	100 FIFTH AVE SUITE 100				
85	WALTHAM, MA 02451				
86	CENTURY A&E CORPORATION	Engineering Services	Fee & Expenses	107 108 512 553	1,153,490
87	277 CRAHEN AVE NE				
88	GRAND RAPIDS, MI 49525				
89	CGI FEDERAL INC	Consulting Services	Fee & Expenses	182 908 909 912	1,883,353
90	12601 FAIR LAKES CIRCLE				
91	FAIRFAX, VA 22033				
92	CLEARRESULT CONSULTING GREAT LAKES	Technical/ Consulting Services	Fee & Expenses	182 909	31,819,394
93	4301 WESTBANK DR, BLDG A, SUITE 250				
94	AUSTIN, TX 78746				
95	CLEVELAND INTEGRITY SERVICES	Consulting Services	Fee & Expenses	107 108 184 824 834 850 859 861 863 870 874 875 878 880 885 887 889 892	15,883,882
96	PO BOX 658				
97	CLEVELAND, OK 74020				
98	COMMONWEALTH ASSOCIATES INC	Consulting Services	Fee & Expenses	107 108 146 184 500 510 535 539 541 546 551 556 560 580 582 583 588 590 592 818 834	868,140
99	PO BOX 1124				
100	JACKSON, MI 49204				
101	CONCENTRIX SERVICES US INC	Training Services	Fee & Expenses	186 903	4,629,332
102	34115 W TWELVE MILE ROAD				
103	FARMINGTON HILLS, MI 48331				
104	CONTI CORPORATION	Construction Services	Fee & Expenses	107 108 163 500 501 506 511 512 513	6,135,578
105	6417 CENTER DR, SUITE 120				
106	STERLING HEIGHTS, MI 48312				
107	CREDIT BUREAU COLLECTION SVCS INC	Professional Services	Fee & Expenses	903	820,014
108	250 E TOWN ST				
109	COLUMBUS, OH 43215				
110	CSM GROUP INC	Project Management Services	Fee & Expenses	107 108 416 506 535 546 556 580 824 851 859 880 903 920 921 923 935	1,611,073
111	600 E MICHIGAN AVE, SUITE A				
112	KALAMAZOO, MI 49007				
113	CTI & ASSOCIATES INC	Construction/ Engineering Services	Fee & Expenses	107 108	559,295
114	28001 CABOT DRIVE, STE 250				
115	NOVI, MI 48377				
116	CUMMINGS MCCLOREY DAVIS & ACHO PLC	Professional Services	Fee & Expenses	184 228 920 921 923	329,109
117	33900 SCHOOLCRAFT RD				
118	LIVONIA, MI 48150-1392				
119	CYGNET CONTROLS INC	Construction Services	Fee & Expenses	107 108	725,097
120	8123 S LEMONT RD				
121	DARIEN, IL 60561				
122	DANIEL BRIAN ADVERTISING	Consulting/ Marketing Services	Fee & Expenses	107 108 146 182 184 426 580 583 584 592 593 874 879 908 909 920 921 923 930	9,800,872
123	222 S MAIN ST				
124	ROCHESTER, MI 48307				
125	DATA DECISIONS GROUP LLC	Consulting Services	Fee & Expenses	182 921	388,214
126	6350 QUADRANGLE DR, STE 210				
127	CHAPEL HILL, NC 27517				
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	DAVEY RESOURCE GROUP				
130	PO BOX 5193	Consulting	Fee &	107 108 184 571 580 583 590	
131	KENT, OH 44240-5193	Services	Expenses	593	384,200
132	DELOITTE & TOUCHE LLP				
133	200 RENAISSANCE CENTER, SUITE 3900	Consulting	Fee &	107 108 416 506 535 546 556	
134	DETROIT, MI 48243	Services	Expenses	580 824 851 859 880 903 907	1,483,383
135	DELOITTE CONSULTING				
136	600 RENAISSANCE CENTER	Consulting	Fee &	107 108 146 416 506 535 546	
137	DETROIT, MI 48243	Services	Expenses	556 580 824 851 859 880 903	1,504,025
138	DIALOGDIRECT INC				
139	13700 OAKLAND ST	Professional	Fee &		
140	HIGHLAND PARK, MI 48203	Services	Expenses	879	3,045,106
141	DIG-IT INC				
142	1601 S M-37 HWY	Construction	Fee &		
143	HASTINGS, MI 49058	Services	Expenses	107 108 584 587	1,834,925
144	DIVERSIFIED UG UTILITIES INC	Construction/			
145	2329 EAST RIVERWOOD DR	Engineering	Fee &	107 108 583 584 585 587 593	
146	TWIN LAKE, MI 49457	Services	Expenses	594	1,722,716
147	DNV GL ENERGY SERVICES USA INC				
148	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
149	BURLINGTON, MA 01803	Services	Expenses	182	82,300,081
150	DNV GL NOBLE DENTON USA LLC				
151	1440 RAVELLO DR	Consulting	Fee &		
152	KATY, TX 77449	Services	Expenses	107 108 592	697,665
153	ECHOLON FRONT LLC				
154	13036 SE KENT KANGLEY ROAD, SUITE 401	Training	Fee &	107 108 184 500 535 546 551	
155	KENT, WA 98030	Services	Expenses	580 583 584 587 588 590 593	361,122
156	ELECTRICAL CONSULTANTS INC	Electrical/			
157	3521 GABEL RD	Engineering	Fee &	107 108 146 184 560 580 582	
158	BILLINGS, MT 59102	Services	Expenses	583 588 590 592	377,799
159	EMERSON PROCESS MANAGEMENT				
160	200 BETA DR	Consulting	Fee &		
161	PITTSBURGH, PA 15238	Services	Expenses	107 108 500 506 510 512	860,733
162	EMPLOYMENT GROUP INC				
163	4625 BECKLEY RD, BLDG 200	Mail	Fee &	107 108 182 184 426 506 535	
164	BATTLE CREEK, MI 49015	Services	Expenses	546 556 580 824 851 859 880	677,112
165	ENERGY MARKET INNOVATIONS				
166	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &	903 920 921 923	
167	SEATTLE, WA 98104	Services	Expenses	182	3,240,407
168	ENERGY SAVING SYSTEMS				
169	2430 N DORT HIGHWAY	Engineering	Fee &		
170	FLINT, MI 48506	Services	Expenses	879	686,415
171	ENVIANCE INC				
172	5857 OWENS AVE SUITE 102	Technical	Fee &		
173	CARLSBAD, CA 92008	Services	Expenses	107 108 165 920 921 923	870,156
174	ESRI INC				
175	880 BLUE GENTIAN RD, SUITE 200	Professional	Fee &		
176	ST PAUL, MN 55121	Services	Expenses	107 108	764,617
177	FIDELITY INVESTMENTS				
178	300 PURITAN WAY	Professional	Fee &		
179	MARLBOROUGH, MA 01752	Services	Expenses	143 146 242 921 923 926	2,414,151
180	FISHBECK THOMPSON CARR & HUBER INC	Consulting/			
181	1515 ARBORETUM DR SE	Engineering	Fee &		
182	GRAND RAPIDS, MI 49546	Services	Expenses	107 108	430,730
183	FK ENGINEERING ASSOCIATES	Technical/			
184	30425 STEPHENSON HWY	Consulting	Fee &	107 108 146 184 512 512 543	
185	MADISON HEIGHTS, MI 48071	Services	Expenses	582 583	307,382
186	FRANKLIN ENERGY SERVICES LLC				
187	102 N FRANKLIN ST	Marketing	Fee &		
188	PORT WASHINGTON, WI 53074	Services	Expenses	182	10,738,473
189	GAP INTERNATIONAL INC	Consulting/			
190	700 OLD MARPLE RD	Training	Fee &	107 108 146 163 184 500 506	
191	SPRINGFIELD, PA 19064	Services	Expenses	510 535 539 546 551 580 588	1,166,967
192	GARTNER INC				
193	56 TOP GALLANT RD	Professional	Fee &		
194	STAMFORD, CT 06904	Services	Expenses	146 912 920 921 923	516,147
195	GE INTERNATIONAL INC	Engineering/			
196	PO BOX 60500	Inspection	Fee &		
197	FORT MYERS, FL 33916	Services	Expenses	107 108 553	27,172,069
198	GEMELLARO SYSTEMS INTEGRATION INC				
199	376 ROBBINS DR	Security Installation	Fee &	107 108 163 184 416 506 511	
200	TROY, MI 48083	Services	Expenses	535 545 546 585 588 830 851	3,841,884
201				874 880 903 920 921 923 935	

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
202	GENERAL ELECTRIC CO	Engineering/			
203	1 RIVER ROAD	Design	Fee &		
204	SCHENECTADY, NY 12345	Services	Expenses	107 108	10,185,048
205	GEOSYNTEC CONSULTANTS INC	Consulting/			
206	3520 GREEN CT, STE 275	Engineering	Fee &		
207	ANN ARBOR, MI 48105	Services	Expenses	107 108 501	285,429
208	GERACE CONSTRUCTION COMPANY				
209	4055 S SAGINAW	Construction	Fee &		
210	MIDLAND, MI 48640	Services	Expenses	107 108 542 543	789,244
211	GOLDER ASSOCIATES INC	Engineering/			
212	809 DELTA AVE	Consulting	Fee &	107 108 501 511 512 543 857	
213	GLADSTONE, MI 49837	Services	Expenses	865	5,050,239
214	GOURDIE FRASER INC				
215	123 W FRONT ST	Consulting	Fee &		
216	TRAVERSE CITY, MI 49684	Services	Expenses	184 228	317,511
217	GRAND RIVER CONSTRUCTION INC	Engineering/			
218	5025 40TH AVE	Construction	Fee &		
219	HUDSONVILLE, MI 49426	Services	Expenses	107 108 512	1,385,740
220	GRANGER CONSTRUCTION COMPANY	Engineering/			
221	6267 AURELIUS ROAD	Construction	Fee &		
222	LANSING, MI 48911	Services	Expenses	107 108	3,309,856
223	GREAT LAKES COMPRESSED AIR INC				
224	14385 8TH AVE	Construction	Fee &		
225	MARINE, MI 49435	Services	Expenses	107 108 512 514 542	452,137
226	HALL ENGINEERING COMPANY				
227	25400 MEADOWBROOK RD	Engineering	Fee &		
228	NOVI, MI 48375	Services	Expenses	107 108 864	634,585
229	HCL AMERICA INC				
230	330 POTRERO AVE	Consulting	Fee &	107 108 143 146 184 416 506	
231	SUNNYVALE, CA 94085	Services	Expenses	535 546 556 580 824 851 880	
232	HDR MICHIGAN INC			903 920 921 923 935	29,127,336
233	5405 DATA COURT, SUITE 100	Consulting	Fee &	107 108 146 184 537 556 560	
234	ANN ARBOR, MI 48108	Services	Expenses	580 582 583 588 590 592	1,228,470
235	HELVEY & ASSOCIATES INC				
236	1029 E CENTER ST	Collection	Fee &		
237	WARSAW, IN 46580	Services	Expenses	107 108 903 908	1,138,579
238	HENKELS & MC COY INC	Engineering/			
239	1106 O'ROURKE BLVD	Construction	Fee &		
240	GAYLORD, MI 49735	Services	Expenses	107 108 834 864	29,461,532
241	HEWLETT PACKARD ENTERPRISE CO				
242	3000 HANOVER ST	Technical	Fee &	107 108 416 506 535 546 556	
243	PALO ALTO, CA 94304	Services	Expenses	580 824 851 859 880 903 920	
244	HOLLAND ENGINEERING INC			921	1,407,186
245	220 HOOVER BLVD, SUITE 2	Engineering	Fee &	107 108 146 184 506 512 535	
246	HOLLAND, MI 49423-3766	Services	Expenses	539 548 549 583 584 588 818	
247	HONIGMAN MILLER SCHWARTZ & COHN			824 834 863	4,819,585
248	2290 FIRST NATIONAL BLDG, 660 WOODWARD AVE	Tax	Fee &		
249	DETROIT, MI 48226	Services	Expenses	920 921	376,217
250	HOT SAUCE STUDIOS INC				
251	126 SLOAN ST	Technical	Fee &		
252	ROSWELL, GA 30075-3586	Services	Expenses	107 108 184 930	338,850
253	HUGE LLC				
254	213 HAMILTON ROW	Technical	Fee &		
255	BIRMINGHAM, MI 48009	Services	Expenses	184 912 930	979,438
256	HYDAKER WHEATLAKE COMPANY				
257	420 ROTH ST, SUITE B	Electrical	Fee &	107 108 182 184 544 563 571	
258	REED CITY, MI 49677	Services	Expenses	583 584 587 592 593 593 594	
259	HYDROTECH INC			878 887 892	31,723,195
260	65 INDUSTRIAL COURT B	Engineering/			
261	SAULT STE MARIE, ON P6B 5Z9	Construction	Fee &		
262	ICF RESOURCES LLC	Services	Expenses	107 108 544	1,131,646
263	9300 LEE HWY				
264	FAIRFAX, VA 22031	Professional	Fee &		
265	INTELISPEND PREPAID SOLUTIONS	Services	Expenses	182	18,989,341
266	20427 N 27TH AVE				
267	PHOENIX, AZ 85027	Professional	Fee &	186	503,265
268	INTERNATIONAL COOLING TOWER	Engineering/			
269	3310 93RD STREET	Construction	Fee &		
270	EDMONTON, AB T6N 1G7	Services	Expenses	107 108 553	4,234,405
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	ITRON INC				
273	2111 N MOLTER RD	Professional	Fee &		
274	LIBERTY LAKE, WA 99019	Services	Expenses	107 108 182 902 923 930	5,099,944
275	J GIVOO CONSULTANTS INC				
276	410 HOLLY GLEN DR	Consulting	Fee &		
277	CHERRY HILL, NJ 08034	Services	Expenses	107 108 513 552 553 818 834	855,668
278	J R HEINEMAN & SONS INC				
279	1224 N NIAGARA ST	Construction	Fee &	107 108 184 506 511 512 513	
280	SAGINAW, MI 48602	Services	Expenses	543	461,163
281	J R THOMPSON COMPANY				
282	26970 HAGGERTY RD	Consulting	Fee &		
283	FARMINGTON HILLS, MI 48331	Services	Expenses	182 228 921 930 879	287,068
284	JACOBS & CLEVENGER INC				
285	515 N STATE ST, SUITE 1700	Consulting	Fee &		
286	CHICAGO, IL 60654-4776	Services	Expenses	186 879	1,538,741
287	JAN X-RAY SERVICES INC	Technical/			
288	8500 E. MICHIGAN AVE.	Consulting	Fee &	107 108 184 512 834 856 863	
289	PARMA, MI 49269	Services	Expenses	878 920 921	1,264,069
290	JC BEAL CONSTRUCTION INC				
291	17 N WASHINGTON ST SUITE E	Construction	Fee &		
292	YPSILANTI, MI 48197	Services	Expenses	107 108	6,142,234
293	JRGO LLC				
294	3580 CARDINAL PT DRIVE #201	Construction	Fee &		
295	JACKSONVILLE, FL 32257	Services	Expenses	146 874 887 892	363,173
296	KLEINFELDER INC				
297	PO BOX 51958	Technical	Fee &	107 108 146 184 556 560 580	
298	LOS ANGELES, CA 90051-6258	Services	Expenses	582 583 580 582 583 588 590	
299	KPMG LLP				
300	DEPT. 0970, PO BOX 120001	Professional	Fee &	107 108 146 416 500 506 535	
301	DALLAS, TX 75312	Services	Expenses	546 556 580 814 818 824 851	
302	L J ROSS ASSOCIATES INC			859 880 903 920 921 923	3,263,672
303	4 UNIVERSAL WAY				
304	JACKSON, MI 49202	Collection	Fee &		
305	LAKE SUPERIOR CONSULTING LLC	Services	Expenses	903	824,249
306	130 W SUPERIOR ST, SUITE 614				
307	DULUTH, MN 55802	Engineering	Fee &		
308	LEAN BUSINESS SOLUTIONS INC	Services	Expenses	107 108 863	3,546,582
309	218 INDIAN TRAIL				
310	MOORESVILLE, NC 28117	Consulting	Fee &		
311	LEIDOS ENGINEERING LLC	Services	Expenses	146 920 921 923	1,070,662
312	9400 BROADWAY EXTENSION, SUITE 300				
313	OKLAHOMA CITY, OK 73114	Engineering	Fee &	107 108 146 184 556 580 582	
314	LODESTAR CONSTRUCTION INC	Services	Expenses	583 558 590 592	6,036,096
315	333 N PARK ST				
316	GRAND RAPIDS, MI 49544	Construction	Fee &		
317	LOGEMAN IAFRATE & LOGEMAN PC	Services	Expenses	107 108 583 592 593	1,710,263
318	2950 SOUTH STATE STREET STE 400				
319	ANN ARBOR, MI 48104	Professional	Fee &		
320	M J ELECTRIC INC	Services	Expenses	228	550,000
321	200 W FRANK PIPP DRIVE, PO BOX 686				
322	IRON MOUNTAIN, MI 49801	Electrical	Fee &		
323	MACMILLAN ASSOCIATES INC	Services	Expenses	107 108	1,234,739
324	714 E MIDLAND ST				
325	BAY CITY, MI 48706	Professional	Fee &		
326	MAGENIC TECHNOLOGIES INC	Services	Expenses	107 108 920 921 923 935	278,623
327	1600 UTICA AVE S, STE 800				
328	ST LOUIS PARK, MN 55416	Technical	Fee &		
329	MAGNOLA RIVER OF MICHIGAN LLC	Services	Expenses	920 921 923	577,662
330	408 BANK ST				
331	DECATUR, AL 35601	Consulting/	Fee &		
332	MAGNUM SOLVENT INC	Engineering	Expenses	107 108 859	2,115,012
333	470 MAGNUM DRIVE				
334	KALKASKA, MI 49646	Maintenance	Fee &	107, 108, 818, 821, 833, 834,	
335	MEARS GROUP INC	Services	Expenses	836, 857, 865	1,097,051
336	4500 N MISSION				
337	ROSEBUSH, MI 48878	Inspection	Fee &		
338	METRO CONSULTING ASSOCIATES PLLC	Services	Expenses	107 108	2,098,145
339	45345 FIVE MILE RD, PO BOX 1710				
340	PLYMOUTH, MI 48112-1710	Surveying	Fee &		
341	MICROSOFT CORPORATION	Services	Expenses	107 108 184	1,382,850
342	1000 TOWN CENTER, SUITE 2000				
343	SOUTHFIELD, MI 48075	Technical	Fee &	535 546 556 580 824 851 859	
344		Services	Expenses	879 880 903 920 921	4,237,511

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
345	MID AMERICAN INSPECTION SVCS	Technical/			
346	1206 EFFIE RD, PO BOX 1427	Testing	Fee &		
347	GAYLORD, MI 49734	Services	Expenses	107 108 834 863 903	2,100,169
348	MIDWEST FIBER NETWORKS LLC			107 108 416 506 535 546 556	
349	6070 N FLINT RD	Professional	Fee &	580 824 851 859 880 903 920	
350	GLENDALE, WI 53209	Services	Expenses	921	622,206
351	MILLER CANFIELD PADDOCK & STONE			107 108 146 181 228 416 500	
352	150 WEST JEFFERSON, SUITE 2500	Legal	Fee &	500 506 510 535 539 541 546	
353	DETROIT, MI 48226	Services	Expenses	556 580 824 851 859 880 903	1,512,959
354	MISS DIG SYSTEM INC			107 108 182 584 587 833 856	
355	3285 LAPEER RD WEST	Professional	Fee &	863 874 865 909	455,931
356	AUBURN HILLS, MI 48326	Services	Expenses		
357	MONARCH WELDING & ENGINEERING			107 108 511 512 513 553	
358	1566 TECH PARK DR	Construction	Fee &	833	2,906,371
359	BAY CITY, MI 48706	Services	Expenses		
360	MOODYS INVESTORS SERVICE			146 431 923	284,250
361	99 CHURCH STREET	Credit	Fee &		
362	NEW YORK, NY 10007	Services	Expenses		
363	MOORE TROSPER CONSTRUCCION CO			107 108	3,429,160
364	4224 KELLER ROAD	Construction	Fee &		
365	HOLT, MI 48842	Services	Expenses		
366	MUE INC			107 108 146 583 584 587 856	
367	2420 AUBURN RD	Construction	Fee &	874 878 879 887 892	30,795,035
368	AUBURN HILLS, MI 48326	Services	Expenses		
369	NATIONAL ENERGY FOUNDATION			182	1,642,675
370	4516 S 700, SUITE 100	Consulting	Fee &		
371	SALT LAKE CITY, UT 84107	Services	Expenses		
372	NEWKIRK ELECTRIC ASSOCIATES			107 108 163 184 416 506 511	
373	1875 ROBERTS ST	Technical	Fee &	535 546 549 556 580 824 851	
374	MUSKEGON, MI 49442	Services	Expenses	874 887 880 903 920 921 923	32,471,043
375	OPEN SYSTEMS INTERNATIONAL INC			107 108 165	925,175
376	4101 ARROWHEAD DR	Technical	Fee &		
377	MEDINA, MN 55340-9649	Services	Expenses		
378	OPTIV SECURITY INC			107 108 184 416 506 535 539	
379	1125 17TH ST, SUITE 1700	Technical	Fee &	546 556 580 824 851 859 880	
380	DENVER, CO 80202	Services	Expenses	903 920 921	2,364,417
381	ORBITAL ENGINEERING INC	Engineering/			
382	1344 FIFTH AVE	Design	Fee &		
383	PITTSBURGH,PA,15219	Services	Expenses	107 108	563,602
384	OTIS ELEVATOR				
385	4500 EMPIRE WAY, SUITE 3	Engineering/	Fee &	107 108 146 163 184 500 510	
386	LANSING, MI 4917	Design	Expenses	511 874 920 921 935	509,007
387	PARAGON PARTNERS LTD				
388	5660 KATELLA AVE SUITE 100	Consulting	Fee &		
389	CYPRESS,CA,90630	Services	Expenses	184	655,407
390	PAYMENTUS CORPORATION				
391	13024 BALLAYNTYNE CORPORATE PL, SUITE 450	Card Processing	Fee &		
392	CHARLOTTE, NC 28277	Services	Expenses	930	11,322,904
393	PIPETEL TECHNOLOGIES				
394	300 INTERNATIONAL DRIVE, SUITE 100	Inspection	Fee &		
395	WILLIAMSVILLE, NY 14221	Services	Expenses	107 108	581,250
396	POWER COSTS INC				
397	301 DAVID L. BOREN BVLD, SUITE 2000	Consulting	Fee &		
398	NORMAN, OK 73072	Services	Expenses	107 108 165 920 921 923	1,084,151
399	POWER PLUS ENGINEERING INC				
400	47119 CARTIER COURT	Electrical	Fee &		
401	WIXOM, MI 48393	Services	Expenses	107 108 184 416	729,134
402	PREMIER SAFETY			107 108 183 184 416 501 511	
403	CONTINENTAL DR	Consulting	Fee &	512 539 544 549 582 592 834	
404	CHESTERFIELD,MI,48047-5206	Services	Expenses	850 863 864 870 887 889 892	300,652
405	PRESIDIO NETWORKED SOLUTIONS GROUP				
406	12120 SUNSET HILLS RD SUITE 202	Consulting	Fee &		
407	RESTON,VA,20190-5862	Services	Expenses	107 108	374,744
408	PRICewaterHOUSE COOPERS LLP				
409	400 RENAISSANCE CENTER	Consulting	Fee &		
410	DETROIT, MI 48243	Services	Expenses	107 108 146 181 242 921 923	5,043,746
411	PRO UNLIMITED INC			107 108 146 163 182 416 500	
412	7777 GLADES RD, SUITE 208	Staffing	Fee &	506 535 546 551 580 824 851	
413	BOCA RATON, FL 33434	Services	Expenses	880 903 920 921 923 935	72,664,919
414	PROFESSIONAL COMMUNICATIONS SERVICES INC			107 108 146 163 416 500 506	
415	1410 WEST GANSON PO BOX 293	Electrical	Fee &	535 580 814 818 830 870 880	
416	JACKSON, MI 49202	Services	Expenses	894 903 908 920 921 923 935	286,457
417					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)						
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount	
418	PUMFORD CONSTRUCTION INC	Construction Services	Fee & Expenses	107 108 183 184 506 539 543	5,266,523	
419	1674 CHAMPAGNE DR N			546 553 580 583 588 853 854		
420	SAGINAW, MI 48604-9202			880 920 921 935		
421	QUEST SOFTWARE	Consulting/ Technical Services	Fee & Expenses			1,209,931
422	5 POLARIS WAY					
423	ALISO VIEJO, CA 92656-5356			107 108 920 923 923		
424	QUESTLINE INC	Consulting/ Technical Services	Fee & Expenses		561,549	
425	5500 FRANTZ RD, SUITE 150			107 108 182 184 426 583 593		
426	DUBLIN, OH 43017			879 907 909 920 921 923 930		
427	R L COOLSAET CONSTRUCTION	Construction Services	Fee & Expenses			7,356,517
428	28800 GODDARD ROAD					
429	TAYLOR, MI 48180			107 108 863		
430	RAC ENGINEERS & ECONOMISTS LLC	Engineering Services	Fee & Expenses		437,954	
431	1517 SOUTH 25 WEST					
432	PERRY, UT 84302			107 108		
433	RAMTECH SOFTWARE SOLUTIONS INC	Consulting/ Technical Services	Fee & Expenses			401,708
434	6303 OSGOOD AVENUE N					
435	STILLWATER, MN 55082			107 108 920 921 923		
436	REED GROUP LTD	Absence Management Services	Fee & Expenses		1,452,969	
437	10355 WESTMOOR DR #200					
438	WESTMINSTER, CO 80021			923 926		
439	RL MORRIS & SONS CONSTRUCTION	Construction Services	Fee & Expenses			41,065,550
440	3398 VALLEY RD NW			107 108 834 863 887 874 875		
441	KALKASKA, MI 49646			880 887 889 892		
442	ROCK INTERFACE SYSTEMS	Consulting Services	Fee & Expenses		356,813	
443	2708 KINNEY AVENUE NW					
444	GRAND RAPIDS, MI 49834			107 108		
445	ROCKFORD CONSTRUCTION	Construction Services	Fee & Expenses			9,982,056
446	601 FIRST ST NW					
447	GRAND RAPIDS, MI 49504			107 108 908		
448	ROOSE SERVICES INC	Consulting Services	Fee & Expenses		2,315,709	
449	PO DRAWER 610					
450	KALKASKA, MI 49646			107 108 832 833		
451	ROSEN USA INC	Inspection Services	Fee & Expenses			3,969,981
452	14120 INTERDRIVE E					
453	HOUSTON, TX 77032-3324			107 108 834 863		
454	ROWE PROFESSIONAL SERVICES CO	Engineering Services	Fee & Expenses		4,008,167	
455	PO BOX 3748					
456	FLINT, MI 48502			107 108 146 184 870 887 880		
457	SAP INDUSTRIES INC	Technical Services	Fee & Expenses	107 108 146 165 184 416 506		5,793,390
458	3999 WEST CHESTER PIKE			535 539 546 556 580 824 851		
459	NEWTOWN SQUARE, PA 19073			880 903 920 921 923		
460	SARGENT & LUNDY LLC	Consulting Services	Fee & Expenses		4,923,511	
461	55 EAST MONROE STREET					
462	CHICAGO, IL 60603			107 108		
463	SCHNABEL ENGINEERING OF MICHIGAN	Consulting Services	Fee & Expenses			475,459
464	11A OAK BRANCH DRIVE					
465	GREENSBORO, NC 27407			107 108 543		
466	SCOTT MADDEN INC	Consulting Services	Fee & Expenses	107 108 500 510 535 541 546	1,163,601	
467	2626 GLENWOOD AVENUE SUITE 480			551 580 814 818 830 834 853		
468	RALEIGH, NC 27608			864 870		
469	SECURITY JOURNEY INC	Consulting Services	Fee & Expenses	107 108 416 506 535 539 546		356,562
470	808 RIBBONLEAF LN			556 580 824 851 859 880 903		
471	FUQUAY VARINA, NC 27526-3718			920		
472	SERVICE QUALITY MEASUREMENT	Consulting Services	Fee & Expenses		752,773	
473	4611 23RD ST					
474	VERNON, BC V1T 4K7			901 903 908		
475	SHELTON GROUP	Consulting Services	Fee & Expenses			324,694
476	111 E JACKSON AVE, SUITE 201					
477	KNOXVILLE, TN 37915			182 909		
478	SIDOCK GROUP INC	Consulting/ Engineering Services	Fee & Expenses		878,927	
479	45650 GRAND RIVER AVE			107 108 182 184 500 510 535		
480	NOVI, MI 48374			541 546 551 553 834 856 863		
481	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses			9,332,966
482	27421 HOLIDAY LANE			107 108 560 561 562 566 570		
483	PERRYSBURG, OH 43551			583 588 593		
484	SKILLSOFT CORPORATION	Training Services	Fee & Expenses	146 506 539 546 588 830 874	289,995	
485	107 NORTHEASTERN BLVD			880 901 920 921		
486	NASHUA, NH 03062					
487	SLOVER & LOFTUS	Professional Services	Fee & Expenses			843,572
488	1224 17TH ST NW					
489	WASHINGTON, DC 52094-2046			228 501		
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	SOIL & MATERIALS ENGINEERS INC	Consulting Services	Fee & Expenses	107 108 182 242 500 510 535	1,223,489
492	43980 PLYMOUTH OAKS BLVD			541 546 551 817 818 824 834	
493	PLYMOUTH, MI 48170-2584			853 864 887 874 892 893	
494	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107 108 163 184 506 512 539	449,204
495	11340 54TH AVENUE			546 830 874 878 888 893 901	
496	ALLENDALE, MI 49401			920 921 935	
497	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107 108 146 165 184 416 506	351,201
498	1095 CROOKS RD, STE 100			535 546 556 580 824 851 859	
499	TROY, MI 48084			880 887 889 903 920 921 923	
500	SURVEYING SOLUTIONS INC	Mapping Services	Fee & Expenses		836,133
501	4471 M-61			184	
502	STANDISH, MI 48658				
503	TANAGER SERVICES INC	Consulting Services	Fee & Expenses	107 108	714,579
504	2300 PARKWOODS RD				
505	ST LOUIS PARK, MN, 55416-1973				
506	TAYLOR FORGE ENG SYS INC	Engineering/ Construction Services	Fee & Expenses	107 108	2,475,600
507	208 N IRON ST				
508	PAOLA, KS 66071				
509	TDW PIPELINE SURVEYS	Consulting Services	Fee & Expenses		256,833
510	PO BOX 1286			863	
511	TULSA, OK, 74101				
512	TELVENT USA LLC	Professional Services	Fee & Expenses	107 108 165 184 506 535 546	364,874
513	4701 ROYAL VISTA CIRCLE			556 880 824 859 880 903	
514	FORT COLLINS, CO, 80526				
515	TESTING ENGINEERS & CONSULTANTS INC	Consulting Services	Fee & Expenses	107 108 163 184 506 511 512	783,289
516	1343 ROCHESTER RD			539 542 546 830 833 874 894	
517	TROY, MI 48083			920 921 935	
518	THEKA ASSOCIATES INC	Consulting Services	Fee & Expenses	107 108	576,028
519	1875 ROBERTS ST				
520	MUSKEGON, MI, 49442				
521	TOSHIBA INTERNATIONAL CORP	Consulting/ Engineering Services	Fee & Expenses	107 108	49,795,331
522	101 MONTGOMERY, FLR-23				
523	SAN FRANCISCO, CA 94104				
524	UNDERWATER CONSTRUCTION CORP	Professional Services	Fee & Expenses	542 543 544 545	3,154,695
525	110 PLAINS RD, PO BOX 699				
526	ESSEX, CT 06426				
527	UNITED CONVEYOR CORPORATION	Engineering Services	Fee & Expenses	107 108 512	2,363,999
528	2100 NORMAN DR W				
529	WAUKEGAN, IL 60085				
530	USIC LOCATING SERVICES INC	Professional Services	Fee & Expenses	107 108 584 587 874	9,649,513
531	PO BOX 713359				
532	CINCINNATI, OH 45271-3359				
533	UTILITY RESOURCE GROUP LLC	Surveying Services	Fee & Expenses	107 108 874 887 892 903 920	3,938,179
534	49751 W CENTRAL PARK			923	
535	SHELBY TWP, MI 48317				
536	VALVE RECONDITIONING SERVICE	Consulting Services	Fee & Expenses	107 108 512	337,701
537	17180 FRANCIS ST				
538	MELVINDALE, MI, 48122				
539	VEREGY CONSULTING LLC	Consulting Services	Fee & Expenses	107 108 184 416 506 535 546	1,398,329
540	2121 N CALIFORNIA BLVD, STE 290			556 580 824 851 859 880 903	
541	WALNUT CREEK, CA 94596			920 921 930	
542	VOXAI SOLUTIONS INC	Technical Services	Fee & Expenses	107 108 184 416 506 535 546	2,094,191
543	635 FRITZ DR, SUITE 220			556 580 587 590 824 851 859	
544	COPELL, TX 75019			879 880 903 920 921 923	
545	WADE TRIM INC	Professional Services	Fee & Expenses	107 108 184 580 590 850 879	4,450,619
546	1403 S VALLEY CENTER DR, PO BOX 580			885 887 901	
547	BAY CITY, MI 48707				
548	WARNER NORCROSS & JUDD LLP	Legal Services	Fee & Expenses	107 108 228 546 551	643,896
549	900 FIFTH THIRD CENTER, 11 LYON ST NW				
550	GRAND RAPIDS, MI 49503				
551	WELDED CONSTRUCTION LP	Construction Services	Fee & Expenses	107 108	3,970,611
552	26933 ECKEL RD				
553	PERRYSBURG, OH, 43551				
554	WHITE CONSTRUCTION INC	Construction Services	Fee & Expenses	107 108	7,368,571
555	PO BOX 549 OTTAWA AVE NW				
556	GRAND RAPIDS, MI 49503				
557	WOOD ENVIRONMENT & INFRASTRUCTURE I	Construction Services	Fee & Expenses	107 108	544,635
558	1105 LAKEWOOD PKWY, SUITE 300				
559	ALPHARETTA, GA, 30009				
560	WORLEY PARSONS OF MICHIGAN INC	Engineering Services	Fee & Expenses	107 108 182	807,671
561	2675 MORGANTOWN RD				
562	READING, PA 19607				
563					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
564	XEROX CORPORATION	Printing Services	Fee & Expenses	146 426 903 920 921 923 930	545,364
565	PO BOX 802555				
566	CHICAGO, IL 60680				
567	XONEX RELOCATION LLC	Relocation Services	Fee & Expenses	107 108 146 163 184 500 506 510 535 537 539 541 580 824 851 880 903 920 921 930	2,265,547
568	PO BOX 3496				
569	WILMINGTON, DE 19804				
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636					808,160,120

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES					
<p>1. In column (a) report the name of the associated company. declared, etc.).</p> <p>2. In column (b) describe the affiliation (percentage ownership, etc.).</p> <p>3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends</p> <p>4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.</p> <p>5. In columns (f) and (g) report the amount classified to</p>					
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		-
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	667,432
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	51,230
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	62
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	545,615
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	5,904
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	5,376
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs	(1)	15,005
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	17,632
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	33,094
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	4,093
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	69,012
14	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	23,439
15	Dearborn Industrial Generation, LLC	CMS Enterprises Sub, 100%	Professional Svcs		-
16	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	53,518
17	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	173,101
18	Genesee Power Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
19	Grayling Generating Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
20	HYDRA-CO Enterprises, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	41,975
21	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,200
22	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		-
23					
24					
25					
26					
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29					
30					
31					
32					
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34					
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37					
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41					
42					
43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,707,688

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018	Year of Report December 31, 2018			
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
non-operating income and the account(s) in which reported.		8. In column (k) indicate the pricing method (cost, per contract terms, etc.)				
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.						
7. In column (j) report the total.						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	-	146	11,458	11,458	Full Cost	1
419	1	146	402	403	Full Cost	2
419	9,636	146,184	57,726,591	58,403,659	Full Cost	3
419	873	146	262,316	314,419	Full Cost	4
419	-	146	84	146	Full Cost	5
419	10,064	146	3,609,091	4,164,770	Full Cost	6
419	176	146	56,619	62,699	Full Cost	7
419	1,826	146	627,143	634,345	Full Cost	8
419	-	146	41,479	56,484	Full Cost	9
419	2,061	146	696,397	716,090	Full Cost	10
419	5,353	146	1,843,148	1,881,595	Full Cost	11
419	39	146	9,665	13,797	Full Cost	12
419	692	146	182,018	251,722	Full Cost	13
419	2,046	146	700,184	725,669	Full Cost	14
419	-	146	7,111	7,111	Full Cost	15
419	-	146	3,249,705	3,303,223	Full Cost	16
419	2,521	146	691,758	867,380	Full Cost	17
419	-	146	130,569	130,569	Full Cost	18
419	-	146	15,495	15,495	Full Cost	19
419	465	146	121,757	164,197	Full Cost	20
419	12	146	3,223	4,435	Full Cost	21
419	-	146	262,224	262,224	Full Cost	22
						23
						24
						25
						26
						27
						28
						29
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						35
						36
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						42
						43
						44
	35,765		70,248,437	71,991,890		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc.).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Energy Corporation	Parent Company	Restr Stock/Corp Ins/Fin Serv	925	4,942
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Bus Development/ Empl Travel	546	4,458
4					
5	CMS Energy Resource Management	CMS Enterprises, 100%	Pre-Paid Energy Purch		
6					
7	CMS Generation Michigan Power	CMS Enterprises, 100%	Gas Operations		
8					
9	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases/Escrow	555	9,118,502
10					
11	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases/Escrow	555	19,880,847
12					
13	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases/Escrow	555	46,447,987
14					
15					
16					
17					
18					
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TOTAL					75,456,736

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)						
<p>5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.</p> <p>6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.</p> <p>7. In column (j) report the total.</p> <p>8. In column (k) indicate the pricing method (cost, per contract terms, etc.)</p>						
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426.5	15,998,214	181	75,000	16,078,156	Full Cost	1
						2
		123	77,482	81,940	Full Cost	3
						4
		165	1,636,000	1,636,000	Full Cost	5
						6
		107	4,434,942	4,434,942	Full Cost	7
						8
		253	1,430,129	10,548,631	Full Cost	9
						10
		253	527,328	20,408,175	Full Cost	11
						12
		253	2,564,225	49,012,212	Full Cost	13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
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	15,998,214		10,745,106	102,200,056		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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

NAME OF SYSTEM:

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
400	1	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.		
400	5	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.		
400	9	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.		
400	13	b	Consumers Energy's transmission assets do not form an integrated transmission network. As such, Consumers Energy cannot calculate the monthly peak load for its transmission assets.		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)		
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	0		
2	Generation (Excluding Station Use):			minus line 17)			
3	Steam	9,847,148	19	Transmission by others losses	0		
4	Nuclear	0	20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	39,850,237		
5	Hydro-Conventional	445,247	21	DISPOSITION OF ENERGY			
6	Hydro-Pumped Storage	806,627	22	Sales to Ultimate Consumers			
7	Other	5,478,051		(Including Interdepartmental Sales)	34,088,752		
8	LESS Energy for Pumping	1,132,017	23	Requirements Sales for Resale			
9	Net Generation (Total of lines 3 thru 8)	15,445,056		(See instruction 4, page 311.)	302,416		
10	Purchases	24,405,181	24	Non-Requirements Sales For Resale			
11	Power Exchanges:			(See instruction 4, page 311.)	3,326,626		
12	Received		25	Energy furnished without charge			
13	Delivered		26	Energy used by the company (Electric			
14	NET Exchanges (line 12 minus 13)	0		Dept. only, excluding station use)	28,173		
15	Transmission for other (Wheeling)		27	Total Energy Losses	2,104,270		
16	Received		28	TOTAL (Enter total of lines 22 thru			
17	Delivered			27) (MUST equal line 20)	39,850,237		
MONTHLY PEAKS AND OUTPUT							
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system				amount on line 24 by the amount of losses incurred (or estimated) in making the non-requirements Sales for Resale.			
2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.				4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).			
3. Report in column (c) a monthly breakdown on the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the				5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).			
NAME of SYSTEM:							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)	
29	January	3,659,673	528,117	5403	4	1900	
30	February	3,093,306	348,274	5090	1	2000	
31	March	3,117,122	277,911	4686	14	0800	
32	April	2,873,388	149,534	4609	17	0900	
33	May	3,290,430	342,181	7071	29	1600	
34	June	3,342,508	271,386	7202	30	1700	
35	July	3,855,937	257,373	7568	5	1600	
36	August	3,828,028	219,489	7021	14	1600	
37	September	3,330,444	348,857	7288	4	1700	
38	October	3,135,073	259,048	5540	9	1900	
39	November	3,053,945	214,451	4930	28	1900	
40	December	3,270,383	289,372	5015	11	1800	
41	TOTAL	39,850,237	3,505,993				

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants 3. Indicate by footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System			
Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)		Plant Name: Karn 1 & 2 (c)			
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Steam		Steam			
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional		Conventional			
3	Year originally constructed	1962		1959			
4	Year last unit was installed	1967		1961			
5	Total Installed cpcty. (max. generator name plate ratings in MW)	644.04		544.00			
6	Net Peak Demand on Plant-MW (60 minutes)	544		486			
7	Plant hours connected to load	6741		7195			
8	Net continuous plant capability (megawatts)	0		0			
9	When not limited by condenser water	620		513			
10	When limited by condenser water	609		505			
11	Average number of employees	162		137			
12	Net generation, exclusive of plant use-KWh	2,535,120,200		2,358,182,000			
13	Cost of plant: Land and Land Rights	1,949,688		178,947			
14	Structures and Improvements	104,671,547		79,403,722			
15	Equipments costs	945,759,674		1,103,727,938			
16	Asset Retirement Costs	-		-			
17	Total cost	1,052,380,909		1,183,310,607			
18	Cost per KW of Installed capacity (line 5)	1,634.0304		2,175.2033			
19	Production Expenses: Oper., Supv., & Engr.	2,840,449		3,106,248			
20	Fuel	76,316,132		64,614,549			
21	Coolants and Water (Nuclear Plants only)	-		-			
22	Steam expenses	2,740,196		4,552,492			
23	Steam from other sources	-		-			
24	Steam transferred (credit)	-		-			
25	Electric expenses	2,717,604		2,471,197			
26	Misc. steam (or nuclear) power expenses	3,587,515		4,030,141			
27	Rents	-		-			
28	Allowances	-		-			
29	Maintenance Supervision and Engineering	1,540,355		2,400,806			
30	Maintenance of structures	1,800,368		1,486,131			
31	Maintenance of boiler (or reactor) plant	5,848,881		9,541,454			
32	Maintenance of electric plant	1,210,836		1,080,885			
33	Maintenance of Misc. steam (or nuclear) plant	284,741		82,268			
34	Total Production Expenses	98,887,077		93,366,171			
35	Expenses per net KWh	0.0390		0.0396			
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Oil		Coal	Oil	Gas
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)						
	(Gas-Mcf) (Nuclear-indicate)	Tons	Barrels		Tons	Barrels	Mcf
38	Quantity (units) of fuel burned	1549831	12722		1428746	12081	40239
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)	8774	139000		8602	138000	1025
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	42.279	87.590		39.575	101.207	6.117
41	Avg. cost of fuel per unit burned	42.993	87.595		39.720	101.207	6.117
42	Avg. cost of fuel burned per million Btu	2.450	15.004		2.309	17.462	5.968
43	Avg. cost of fuel burned per KWh net gen.	0.026	0.000		0.024	0.000	0.000
44	Avg. Btu per KWh net generation	10727.870	29.300		10423.350	29.690	17.490

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by foot-note (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Kam 3 & 4 (d)	Plant Name: Campbell 3 (Total) (e)	Plant Name: Campbell 3 (CECo) (f)	Line No.
Steam	Steam	Steam	1
Conventional	Conventional	Conventional	2
1975	1980	1980	3
1977	1980	1980	4
1402.25	916.76	855.43	5
837	844	788	6
497	7462	7462	7
0	0	0	8
1149	842	786	9
1135	838	782	10
60	118	0	11
43,199,000	5,297,062,700	4,910,645,700	12
50,886	1,815,499	1,748,580	13
41,429,058	226,764,546	211,747,014	14
306,580,137	1,571,949,003	1,474,205,029	15
-	-	-	16
348,060,081	1,800,529,048	1,687,700,623	17
248,2154	1,964,0135	1,972,9266	18
1,784,220	-	2,724,742	19
10,061,792	-	132,433,160	20
-	-	-	21
1,431,302	-	4,664,748	22
-	-	-	23
-	-	-	24
1,435,525	-	1,857,065	25
2,235,285	-	4,034,028	26
-	-	-	27
-	-	-	28
1,474,549	-	1,642,475	29
442,329	-	852,132	30
3,458,344	-	8,259,378	31
852,511	-	823,583	32
303,272	-	586,640	33
23,479,129	-	157,877,951	34
0.5435	0	0.0322	35
Gas	Oil	Coal	Oil
Mcf	Barrels	Tons	Barrels
1164528	17052	2807528	11214
1025	145000	8797	139000
8.131	29.736	42.252	84.92
8.131	29.736	43.237	84.92
7.933	4.883	2.458	14.546
0.219	0.012	0.025	0.000
27631.220	2403.970	10058.890	13.330

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

1. Report data for Plant in Service only.		6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.	
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants		7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.	
3. Indicate by footnote any plant leased or operated as a joint facility.		8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.	
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.		9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System	
5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.			

Line No.	Item (a)	Plant Name: Zeeland (b)	Plant Name: Thetford (c)
1	Kind of plant (steam, inf. combustion, Gas turbine or nuclear)	Gas Turbine/Steam	Gas Turbine Peaker
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Outdoor	Conventional
3	Year originally constructed	2001	1970
4	Year last unit was installed	2002	1971
5	Total Installed cpcy. (max. generator name plate ratings in MW)	968.15	67.16
6	Net Peak Demand on Plant-MW (60 minutes)	911	0
7	Plant hours connected to load	6602	0
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	935	0
10	When limited by condenser water	847	0
11	Average number of employees	25	0
12	Net generation, exclusive of plant use-KWh	3,156,917,200	251,440
13	Cost of plant: Land and Land Rights	1,372,614	126,315
14	Structures and Improvements	30,804,119	935,301
15	Equipments costs	346,399,890	19,681,069
16	Asset Retirement Costs	-	-
17	Total cost	378,576,623	20,742,685
18	Cost per KW of Installed capacity (line 5)	391.0310	308.8547
19	Production Expenses: Oper., Supv., & Engr.	1,385,968	16,238
20	Fuel	74,686,335	61,986
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	1,239,080	82,950
26	Misc. steam (or nuclear) power expenses	3,701,847	742
27	Rents	-	-
28	Allowances	-	-
29	Maintenance Supervision and Engineering	582,560	16,238
30	Maintenance of structures	3,224	248
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	8,542,841	15,861
33	Maintenance of Misc. steam (or nuclear) plant	-	-
34	Total Production Expenses	90,141,855	194,263
35	Expenses per net KWh	0.0286	0.7726
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	22223218	13430
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)	1065	1033
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	3.344	4.615
41	Avg. cost of fuel per unit burned	3.344	4.615
42	Avg. cost of fuel burned per million Btu	3.141	4.466
43	Avg. cost of fuel burned par KWh net gen.	0.024	0.246
44	Avg. Btu per KWh net generation	7493.690	55190.500

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)			
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses.		functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.	
10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants.		12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.	
Plant Name: Morrow (d)	Plant Name: Gaylord (e)	Plant Name: Straits (f)	Line No.
Gas Turbine Peaker	Gas Turbine Peaker	Gas Turbine Peaker	1
Conventional	Conventional	Conventional	2
1968	1966	1969	3
1969	1968	1969	4
0.00	48.00	20.00	5
0	42	10	6
0	70	40	7
0	0	0	8
0	0	0	9
0	0	0	10
0	4	0	11
-	1,229,000	183,700	12
-	14,936	4,694	13
-	287,587	46,899	14
-	15,648	-	15
-	-	-	16
-	318,171	51,593	17
-	6,6286	2,5797	18
12,301	13,306	12,301	19
-	602,689	116,137	20
-	-	-	21
-	-	-	22
-	-	-	23
-	-	-	24
10,027	26,897	15,233	25
9,665	9,665	9,664	26
-	-	-	27
-	-	-	28
12,301	12,301	12,301	29
3,609	5,734	3,609	30
-	-	-	31
3,668	249,897	9,451	32
-	-	-	33
51,571	920,489	178,696	34
0.0000	0.7490	0.9728	35
	Gas	Gas	36
	Mcf	Mcf	37
	22115	3649	38
	1000	1000	39
	27.563	31.855	40
	27.563	31.855	41
	27.563	31.855	42
	0.496	0.634	43
	17994.300	19863.910	44

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants
- Indicate by footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.

- If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- 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.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
- 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 (b)	Plant Name: Jackson Gas Plant (c)
1	Kind of plant (steam, int. combustion, Gas turbine or nuclear)	Gas Turbine Peaker	Gas Turbine
2	Plant Constrcn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Outdoor
3	Year originally constructed	1963	2002
4	Year last unit was installed	1693	2002
5	Total Installed cpcty. (max. generator name plate ratings in MW)	18.53	653.18
6	Net Peak Demand on Plant-MW (60 minutes)	13	552
7	Plant hours connected to load	6	5887
8	Net continuous plant capability (megawatts)	0	0
9	When not limited by condenser water	0	560
10	When limited by condenser water	0	547
11	Average number of employees	0	24
12	Net generation, exclusive of plant use-KWh	37,900	2,075,411.900
13	Cost of plant: Land and Land Rights	-	1,800.000
14	Structures and Improvements	-	22,944.922
15	Equipments costs	-	360,162.577
16	Asset Retirement Costs	-	
17	Total cost	-	384,907.499
18	Cost per KW of Installed capacity (line 5)	-	589.2824
19	Production Expenses: Oper., Supv., & Engr.	12,301	1,123.363
20	Fuel	9,244	60,996.251
21	Coolants and Water (Nuclear Plants only)	-	-
22	Steam expenses	-	-
23	Steam from other sources	-	-
24	Steam transferred (credit)	-	-
25	Electric expenses	37,199	2,454.487
26	Misc. steam (or nuclear) power expenses	9,665	117.412
27	Rents	-	1,755
28	Allowances	-	-
29	Maintenance Supervision and Engineering	12,301	420.216
30	Maintenance of structures	3,609	-
31	Maintenance of boiler (or reactor) plant	-	-
32	Maintenance of electric plant	5,033	7,429.047
33	Maintenance of Misc. steam (or nuclear) plant	-	55
34	Total Production Expenses	89,352	72,542.586
35	Expenses per net KWh	2.3576	0.0350
36	Fuel: Kind (coal, gas, oil, or nuclear)	Oil	Gas
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.)		
	(Gas-Mcf) (Nuclear-indicate)	Barrels	Mcf
38	Quantity (units) of fuel burned	4429	15663699
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)	139000	1068
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	2.087	3.883
41	Avg. cost of fuel per unit burned	2.087	3.883
42	Avg. cost of fuel burned per million Btu	15.014	3.636
43	Avg. cost of fuel burned per KWh net gen.	0.244	0.029
44	Avg. Btu per KWh net generation	15243.560	8059.980

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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 \$8,569,775		
402	20	c	K 1 & 2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$6,395,700		
403	20	d	K 3 & 4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$85,724		
403	1	e	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (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, 2018.		
403	20	e	JHCampbell 3 (Consumers Share) includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$10,090,594		
402.1	20	b	Zeeland includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$364,561		
402.2	20	c	Jackson includes ash, fuel handling, and other non-fuel clause expenses in the amount of \$179,548		
402.1	17	c	Thetford Units Retired: Units 5-9: September 14, 2013, Unit 1: May 31, 2015, Unit 3: March 31, 2018		
403.1	17	d	Morrow Units Retired: Units A&B: March 13, 2014		
403.1	17	e	Gaylord Units Retired: Units 4&5: November 1, 2013, Units 1-3: November 30, 2018		
403.1	17	f	Straits Units Retired: November 30, 2018		
402.2	17	b	Campbell Units Retired: Unit A: November 30, 2018		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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)	32	10	
7	Plant hours connected to load	7,488	8,209	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	5	
10	(b) under the most adverse oper. conditions	33	2	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	104,262,500	45,966,300	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	2,065,659	3,100,877	
16	Reservoirs, Dams, and Waterways	10,350,465	5,426,267	
17	Equipment costs	7,608,281	2,284,169	
18	Roads, railroads, and bridges	0	0	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	20,353,082	10,851,534	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	645.7196	571.1334	
22	Production Expenses:			
23	Operation Supervision and Engineering	183,648	95,821	
24	Water for power	81,180	37,117	
25	Hydraulic Expenses	121,612	129,518	
26	Electric Expenses	22,133	286,523	
27	Misc. Hydraulic Power Generation Expenses	77,162	45,632	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	63,994	62,055	
30	Maintenance of Structures	62,570	24,693	
31	Maintenance of Reservoirs, Dams and Waterways	452,861	148,424	
32	Maintenance of Electric Plant	233,028	79,811	
33	Maintenance of Misc. Hydraulic Plant	19,462	19,052	
34	Total Production Expenses (Total lines 23 thru 33)	1,317,650	928,646	
35	Expenses per net KWh	0.0126	0.0202	

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."		6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment.	
FERC Licensed Project No.2580 Plant Name: TIPPY (d)	FERC Licensed Project No. _____ Plant Name: _____ (e)	FERC Licensed Project No. _____ Plant Name: _____ (f)	Line No.
Run-of-River			1
Conventional			2
1918			3
1918			4
20.10			5
15			6
8,761			7
			8
2			9
2			10
5			11
61,368,000			12
			13
4,380			14
2,406,773			15
5,785,851			16
2,778,254			17
13,383			18
0			19
10,988,641	0	0	20
546.6986			21
			22
182,989			23
40,367			24
293,664			25
151,362			26
57,399			27
0			28
65,524			29
63,624			30
104,484			31
58,493			32
88,560			33
1,106,466	0	0	34
0.0180			35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018	Year of Report December 31, 2018
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)			
1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number. 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.		4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses.	
Line No.	Item (a)	FERC Licensed Project No.2680 Plant Name: LUDINGTON (Total) (b)	
1	Type of Plant Construction (Conventional or Outdoor)	Conventional	
2	Year Originally Constructed	1973	
3	Year Last Unit was Installed	1973	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	2,207	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	1,741	
6	Plant Hours Connected to Load While Generating	3,783	
7	Net Plant Capability (In megawatts)	2,004	
8	Average Number of Employees	41	
9	Generation Exclusive of Plant Use-KWh	1,782,563,000	
10	Energy Used for Pumping-KWh	2,481,018,000	
11	Net Output for Load (line 9 minus line 10)-KWh	(698,455,000)	
12	Cost of Plant		
13	Land and Land Rights	3,316,795	
14	Structures and Improvements	62,264,794	
15	Reservoirs, Dams and Waterways	216,000,202	
16	Water Wheels, Turbines, and Generators	422,730,084	
17	Accessory Electric Equipment	95,967,221	
18	Miscellaneous Powerplant Equipment	17,591,070	
19	Roads, Railroads, and Bridges	3,366,933	
20	Asset Retirement Costs		
21	TOTAL Cost (Enter total of lines 13 thru 20)	821,237,099	
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)	372.1056	
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)		

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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
1,125			4
965			5
2,391			6
1,022			7
0			8
806,627,000			9
1,132,017,000			10
(325,390,000)	0	0	11
			12
2,290,346			13
30,692,227			14
98,736,521			15
220,554,851			16
48,394,817			17
8,932,884			18
1,522,254			19
			20
411,123,900	0	0	21
365.4435			22
			23
909,341			24
877,283			25
1,293,734			26
904,028			27
1,016,125			28
6,342			29
293,749			30
461,258			31
759,222			32
896,874			33
1,741,407			34
9,159,363	0	0	35
30,654,099			36
39,813,462	0	0	37
0.0494			38

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
408		b	<p>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, 2018.</p>	

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
GENERATING PLANT STATISTICS (Other Plants)						
1. All other plants regardless of size or generation type				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.		
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity- Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro:					
2	Footo - FPC #2436	1918	9.00	8.5	32,151,600	8,579,459
3	Cooke - FPC #2450	1911	9.00	7.0	28,360,000	6,152,368
4	Five Channels - FPC #2453	1912	6.00	6.6	26,448,000	6,685,629
5	Loud - FPC #2449	1913	4.00	5.9	19,330,400	4,588,763
6	Alcona - FPC #2447	1924	8.00	8.2	30,763,750	6,559,708
7	Mio - FPC #2448	1916	4.96	6.0	15,587,300	8,794,102
8	Croton - FPC #2468	1907	8.85	7.9	35,265,500	17,623,120
9	Rogers - FPC #2451	1906	6.76	6.6	22,815,000	13,258,732
10	Webber - FPC #2566	1907	4.30	2.8	8,835,600	13,138,989
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.7	14,092,900	7,902,450
12						
13						
14	Wind:					
15	Lake Winds Energy Park	2012	100.80	97.0	243,109,227	227,158,157
16	Cross Winds Energy Park	2014	155.00	152.0	395,986,524	326,035,294
17						
18	Solar:					
19	GVSU Solar Garden	2016	3.00	3.0	656,183	7,960,262
20	WMU Solar Garden	2016	1.00	1.0	228,585	3,823,633
21	Circuit West Solar	2018	0.53	0.3	25,837	2,885,304
22						
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
GENERATING PLANT STATISTICS (Other Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind, solar, biomass, etc. For nuclear, see inst. 11, p. 403. 4. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro,		internal combustion or gas turbine equipment, etc report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.				
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
Hydro:						1
953,273	339,283		700,341			2
683,596	369,945		496,624			3
1,114,272	357,011		704,353			4
1,147,191	245,479		448,515			5
819,964	281,894		862,135			6
1,773,004	403,373		679,806			7
1,991,313	404,630		968,704			8
1,961,351	461,720		715,200			9
3,055,579	399,875		299,668			10
3,099,000	504,807		511,381			11
						12
						13
Wind:						14
2,253,553	(1,022,469)		1,960,925			15
2,103,454	2,072,389		3,011,589			16
						17
Solar:						18
2,653,421	20,899		199,114			19
3,823,633	20,000		22,761			20
5,443,971	0		0			21
						22
						23
						24
						25
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
410	19 & 20	a	A portion of GVSU and WMU solar garden generation is reported as purchased power expense, included on page 326.
410	16	a	A portion of Crosswinds Phase II generation is reported as purchased power expense, included on page 326.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Remove from Service, Sold, or Leased to Others During Year 1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.							
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (in megawatts)			Date (f)	If Sold or Leased, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1							
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (In MW) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	Ludington Pumped Storage	Plant Upgrade *					
9		Unit 1	386.75	2018	2019		
10		Unit 3	386.75	2019	2020		
11		Unit 6	386.75	2017	2018		
12							
13							
14							
15		* Note:					
16		Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%)					
17		Each company will receive their prorata portion of the incremental capacity from the upgrade.					
18							
19							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
20							
21							
22							
23							
24							
25							
26							
D. New Units In Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
27	Cross Winds Energy Park Phase III	Tuscola, MI	Wind	33 GE 2.3- 116	75.90 MW total	4/1/2019	
28							
29							
30							
31							
32							
33							

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STEAM ELECTRIC GENERATING PLANTS							
1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line. 3. Exclude plant, the book cost of which is located in Account 121, <i>Nonutility Property</i> . 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole				owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not			
BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)							
Line No.	Name of Plant	Location of Plant	Number and Year Installed	Kind of Fuel And Method of Firing	Rated Pressure (In psig)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925
2			1-1967	Coal-Pulverized	3,800	1000/1000	2,550
3			1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
4	D E Karn	Essexville	1-1959	Coal-Pulverized	2,725	1050/1050	1,750
5			1-1961	Coal-Pulverized	2,700	1050/1000	1,750
6			1-1975	No. 2 Oil & Natural Gas	2,250	955/955	4,625
7			1-1977	No. 2 Oil & Natural Gas	2,250	955/955	4,625
8							
9	Zeeland	Zeeland	1-2002	Combined Cycle	2,350	1055	660
10	Jackson	Jackson	1-2002	Combined Cycle	945	753	2000
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	See Note page 413A.1						
25	* Primary system pressure ** Steam generator output						

Name of Respondent Consumers Energy Company				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018			
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				NAME PLATE Rating in Kw		GENERATORS		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)	Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega- Watt	Type (Indicate tandem- compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non- condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine- generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)					
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97.4+	132.6	25.0	45.0	0.85	16.0	1,560.8	1
					97.4+	132.6	25.0	45.0	0.85	16.0		2
1967	403.9	TC	3500	3600	325.2	378.8	30.0	60.0	0.77	20.0		3
1980	939	TC	2400	3600	687.8	916.8	30.0	75.0	0.86	18.0		4
												5
												6
												7
												8
1959	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0	1,946.30	9
					108.8	136	25.0	45.0	0.85	16.0		10
1961	272	CC	2400	3600	108.8	136	25.0	45.0	0.85	16.0		11
					108.8	136	25.0	45.0	0.85	16.0		12
1975	692.5	TC	1800	3600	387.8	692.5	15.0	60.0	0.85	26.0		13
												14
1977	709.8	TC	1800	3600	518	709.8	45.0	75.0	0.85	26.0		15
												16
												17
2002	552	TC	1478	3600	516	590.8	15.0	45.0	0.85	18.0	590.8	18
												19
2002	602	SC	900	3600	653.18	653.18	N/A	N/A	0.85	13.8	653.18	20
												21
												22
												23
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												24
												25

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
413 A		C	<p>(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.</p>		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
HYDROELECTRIC GENERATING PLANTS							
1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. 2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line. 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> , 4. Designate any plant or portion thereof for which				the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars			
Line No.	Name of Plant	Location	Name of Stream	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Hardy	Newaygo County,	Muskegon	Attended*	Vert F	1931	100'
2		Big Prairie Township			Vert F	1931	100'
3					Vert F	2009	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							
13							
14							
15							
16							
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32							
33							
34							
35							
36							
37		*Part-time attendance					

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018			
HYDROELECTRIC GENERATING PLANTS (Continued)										
(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and					term of lease and annual rent, and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings in megawatts) (q)	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit (in MW) (o)	No. of Units in Plant (p)		
99'	163.6	14,800	1931	7.5	3	60	10	1	31.52	1
99'	163.6	14,800	1931	7.5	3	60	10	1		2
99'	163.6	16,262	2009	7.5	3	60	11.52	1		3
										4
62'	120	12,000	1925	7.5	3	60	9.5	1	19	5
62'	120	12,000	1925	7.5	3	60	9.5	1		6
										7
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1	20.1	8
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		9
57.5'	109.1	7,500	1918	7.5	3	60	6.7	1		10
										11
										12
										13
										14
										15
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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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) (3)	(h)
1	Ludington (1)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	360.9'	353'
2					Vert F	1973	360.9'	353'
3								
4	Ludington U2	Ludington	Lake Michigan	Attended	Vert F	2015	360.9'	353'
5	Ludington U4	Ludington	Lake Michigan	Attended	Vert F	2016	360.9'	353'
6	Ludington U5	Ludington	Lake Michigan	Attended	Vert F	2017	360.9'	353'
7	Ludington U6	Ludington	Lake Michigan	Attended	Vert F	2018	360.9'	353'
8								
9								
10								
11								
12	(1) Respondent and the DTE Electric Company, a nonassociated company, are co-owners, as tenants in							
13	common, of the Ludington Pumped Storage Plant with Respondent having a 51% undivided interest and DTE							
14	Electric a 49% undivided interest. A license for Project No 2680 has been issued by the Federal Power							
15	Commission to the two companies as joint licensees.							
16	Respondent is operator of the plant and is responsible for operation and maintenance,							
17	except that operating agreement specifies that mutual agreement be sought on							
18	major operation and maintenance matters pertaining to the plant.							
19								
20								
21	Operation, maintenance and other expenses of the project are shared by Respondent and DTE Electric, 51%							
22	and 49%, respectively.							
23	Expense accounts affected are hydraulic power generation operation and maintenance accounts, transmission							
24	operation and maintenance accounts, certain administrative and general operation accounts and general tax							
25	accounts.							
26								
27	(2) All units are reversible pump/turbines.							
28								
29	(3) Gross Static Head pond full with average lake level for 2018 of 581.11'.							
30								
31								
32								
33								
34								
35								
36								
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38								

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018						
PUMPED STORAGE GENERATING PLANTS (Continued)									
generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses		and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether							
SEPARATE MOTOR-DRIVEN PUMPS									
RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre- quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
NA									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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PUMPED STORAGE GENERATING PLANTS (Continued)

lessee is an associated company. _____ contemplated.

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

Line No.	GENERATORS OR GENERATOR/MOTORS <i>(In column (v) designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)
	Year Installed (r)	Voltage (s)	Phase (t)	Frequency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	2	659.6
2					329.8 MW		
3					0.85 Power Factor		
4							
5	2015	20.0	3	60 Hz	Generator	1	386.75
6					386.75 MW		
7					0.85 Power Factor		
8							
9	2016	20.0	3	60 Hz	Generator	1	386.75
10					386.75 MW		
11					0.85 Power Factor		
12							
13	2017	20.0	3	60 Hz	Generator	1	386.75
14					386.75 MW		
15					0.85 Power Factor		
16							
17	2018	20.0	3	60 Hz	Generator	1	386.75
18					386.75 MW		
19					0.85 Power Factor		
20							
21							
22							
23							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS						
1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more. 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line. 3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> .				4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars		
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	Thetford	North of Flint	Gas-Turbine	1970	Open	Direct Connected
2						
3	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	NOTE:					
15	The following plants					
16	are Mothballed:					
17	Thetford 2, 4					
18						
19	Retired:					
20	Campbell A (11/30/18)					
21	Gaylord 1-3 (11/30/18)					
22	Gaylord 4 & 5 (11/1/13)					
23	Morrow A & B (3/13/14)					
24	Straits (11/30/18)					
25	Thetford 1 (5/31/15)					
26	Thetford 3 (3/31/18)					
27	Thetford 5 - 9 (9/14/13)					
28						
29						
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.

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

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

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

steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From	To	Operating	Designed		(f)	(g)	
	(a)	(b)	(c)	(d)		(f)	(g)	
1	HODENPYL	CROTON - FOUR MILE	138	138	WOOD POLES	8.15		1
2					WOOD H-FRAMES	0.17		
3	HARDY	GRAND RAPIDS	138	138	WOOD POLES	0.25		1
4	CROTON	MUSKEGON-GRAND RAPIDS	138	138	WOOD POLES	20.41	1.97	1
5					STEEL TOWERS	2.80		
6					WOOD H-FRAMES	1.01		
7	BATTLE CREEK	JACKSON-LANSING	138	138	WOOD POLES	1.79		1
8	MIO	SAGINAW	138	138	WOOD POLES	6.94		1
9	SAGINAW RIVER	EDENVILLE ALMA	138	138	WOOD POLES	21.00		1
10					NO STRUCTURES	0.02		
11					STEEL TOWERS	0.04		
12	GRAND RAPIDS	KALAMAZOO-BATTLE CREEK	138	138	WOOD POLES	0.20		1
13					STEEL TOWERS	0.28		
14	JACKSON	MANCHESTER	138	138	STEEL POLES	0.73		1
15					STEEL TOWERS	10.18		
16	JACKSON	WHITING	138	138	WOOD POLES	0.34		1
17					STEEL TOWERS	0.17	0.08	
18	WEADCOK	FLINT	138	138	WOOD POLES	0.04		1
19	FLINT	BATTLE CREEK	138	138	WOOD POLES	4.11		1
20					STEEL TOWERS	1.98		
21					STEEL POLES	4.63		
22	MORROW	WEALTHY-V-22	138	138	WOOD POLES	19.21		1
23					WOOD H-FRAMES	10.17		
24	MORROW	BLACKSTON	138	138	WOOD POLES	0.63		1
25	SAGINAW RIVER	OWOSSO P-16	138	138	WOOD POLES	25.13		1
26					STEEL TOWERS	4.17		
27					WOOD H-FRAMES	4.33		
28	VERONA	BATAVIA	138	138	WOOD POLES	6.63		1
29	RAISIN	PARR RD-WHITING	138	138	WOOD POLES	0.07		1
30					STEEL TOWERS	7.21		
31	HIGGINS	MIO-GAYLORD	138	138	WOOD POLES	14.21		1
32	TOTAL				0	0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
336.4 KCMILACSR	45,783	880,321	926,104					1
			-					2
336.4 KCMILACSR		14,591	14,591					3
VARIOUS	339,794	5,784,274	6,124,068					4
	-	-	-					5
	-	-	-					6
VARIOUS	52,721	469,454	522,175					7
336.4 KCMILACSR	28,434	455,899	484,333					8
336.4 KCMILACSR	36,976	3,973,195	4,010,171					9
795 KCMIL ACSR			-					10
795 KCMIL ACSR			-					11
795 KCMIL ACSR	2,940	104,246	107,186					12
			-					13
795 KCMIL ACSR	40,618	707,060	747,678					14
			-					15
795 KCMIL ACSR	237	61,796	62,033					16
4/0 COPPER			-					17
477 KCMIL ACSR		2,408	2,408					18
VARIOUS	2,271	2,611,626	2,613,897					19
			-					20
795 KCMIL ACSR			-					21
795 KCMIL ACSR	925,239	4,015,145	4,940,384					22
			-					23
336.4 KCMILACSR	6,256	81,194	87,450					24
VARIOUS	267,067	1,594,217	1,861,284					25
			-					26
			-					27
336.4 KCMILACSR		1,453,667	1,453,667					28
795 KCMIL ACSR	11,422	366,278	377,700					29
			-					30
VARIOUS	376,296	1,494,906	1,871,202					31
	0	0	0	0	0	0	0	32

Name of Respondent Consumers Energy Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018			
TRANSMISSION LINE STATISTICS									
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation cost and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, <i>Nonutility Property</i>.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each construction type by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote explain the basis of each occupancy and state</p>									
Line No.	DESIGNATION		VOLTAGE <small>(Indicate where other than 60 cycle, 3 phase)</small>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <small>(In the case of underground lines, report circuit miles)</small>		Number of Circuits	
	From (a)	To (b)	Operating (c)	Designed (d)		(f)	(g)		
33	COBB	BLACK RIVER	138	138	WOOD POLES	1.96		1	
34					STEEL TOWERS	0.56			
35	COBB	HOOKE	138	138	WOOD POLES	0.03		1	
36	TRAVERSE CITY	GAYLORD	138	138	WOOD POLES	19.57		1	
37					WOOD H-FRAMES	14.06			
38					STEEL POLES	0.09			
39	CAMPBELL	GRAND RAPIDS-BATTLE CREEK	138	138	WOOD POLES	0.09		1	
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64			TOTAL			0	213.36	2.05	21

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
VARIOUS	219,054	386,086	605,140					33
VARIOUS			-					34
336.4 KCMIL ACSR		14,976	14,976					35
336.4 KCMIL ACSR	134,710	1,733,302	1,868,012					36
			-					37
			-					38
336.4 KCMILACSR		47,476	47,476					39
			-					40
			-					41
			-					42
			-					43
			-					44
			-					45
			-					46
			-					47
			-					48
			-					49
			-					50
			-					51
			-					52
			-					53
			-					54
			-					55
			-					56
			-					57
			-					58
			-					59
			-					60
			-					61
			-	34,389	483,353		517,742	62
			-					63
	2,489,818	26,252,117	28,741,935	34,389	483,353	-	517,742	64

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these			
2. Provide separate subheadings for overhead and							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43			0		0	0	0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018		
TRANSMISSION LINES ADDED DURING YEAR (Continued)								
columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot-				note, and costs of Underground Conduit in col. (m) 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	
							0	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
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								21
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								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
				0	0	0	0	43

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.			4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f). 5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.		
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distrib Unattended	138000	24900	
2	ABERDEEN - GRAND RAPIDS	Distrib Unattended	46000	12470	
3	ACME - ACME TWP	HV Distrib Unattended	140000	46000	7200
4	AGNEW - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
5	ALABAMA - SWAN CREEK TWP	Distrib Unattended	46000	8320	
6	ALAMO - ALAMO TWP	Distrib Unattended	46000	24900	
7	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
8	ALBER - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
9	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
10	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
11	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
12	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	4800	24900	
13	ALCONA HYDRO - CURTIS TWP	Distrib Unattended	138000	4800	
14	ALDEN - CLEARWATER TWP	Distrib Unattended	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distrib Unattended	138000	24900	
16	ALDRICH - FLINT	Distrib Unattended	46000	8320	
17	ALGER - MOFFITT TWP	Distrib Unattended	138000	24900	
18	ALGOMA - ALGOMA TWP	HV Distrib Unattended	130000	46000	4800
19	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	48600	13090	
33	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
34	ARCADIA - ARCADIA TWP	Distrib Unattended	46000	12470	
35	ARTHUR - WRIGHT TWP	Distrib Unattended	138000	12470	
36	ASH ROAD - LITCHFIELD TWP	Distrib Unattended	140000	8720	
37	ASHLEY - ELBA TWP	Distrib Unattended	46000	8320	
38	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	ASHMAN CIRCLE - MIDLAND TWP	Distrib Unattended	46000	8320	
40	ATHENS - ATHENS TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole				ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	50.00	1					3
	12.50	1					4
	6.25	1					5
	12.50	1					6
	0.00	0					7
	13.25	2					8
	0.00	0					9
	0.00	0					10
	0.00	0					11
	0.00	0					12
	14.50	5					13
	5.00	1					14
	12.50	1					15
	12.50	1					16
	12.50	1					17
	50.00	1					18
	6.25	1					19
	50.00	1					20
	30.00	1					21
	0.00	0					22
	25.00	2					23
	12.50	1					24
	0.00	0					25
	90.00	2					26
	12.50	1					27
	3.13	1					28
	6.25	1					29
	0.00	0					30
	18.75	2					31
	20.00	1					32
	0.00	0					33
	4.00	2					34
	10.00	1					35
	20.00	1					36
	3.13	1					37
	0.00	0					38
	13.25	2					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
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	AUBIL LAKE - THORNAPPLE TWP	Distrib Unattended	138000	24900	
8	AUBURN - WILLIAMS TWP	Distrib Unattended	46000	8320	
9	AUGUSTA - ROSS TWP	Distrib Unattended	46000	8320	
10	AUSTIN - PORTAGE TWP	Distrib Unattended	46000	8320	
11	BABCOCK - SHERWOOD	Distrib Unattended	46000	24900	
12	BACKUS - BACKUS TWP	Distrib Unattended	138000	24900	
13	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
14	BAGLEY - BAGLEY TWP	Distrib Unattended	138000	24900	
15	BAILEY - CASNOVIA TWP	Distrib Unattended	46000	8320	
16	BALCOM - READING	Distrib Unattended	46000	8320	
17	BALDWIN - PLEASANT PLAINS TWP	Distrib Unattended	46000	8320	
18	BALLENGER - FLINT	Distrib Unattended	46000	8320	
19	BALLENGER - FLINT	Distrib Unattended	46000	8320	
20	BALZER - ONONDAGA TWP	Distrib Unattended	46000	24900	
21	BARD ROAD - SAGE TWP	HV Distrib Unattended	138000	46000	4800
22	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
23	BARNARD - SAGINAW	Distrib Unattended	46000	8320	
24	BARNUM CREEK - NEWTON	Distrib Unattended	138000	8320	
25	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	4800
26	BARRY - HASTINGS TWP	HV Distrib Unattended	138000	46000	7200
27	BARRYTON - CHIPPEWA TWP	Distrib Unattended	70000	26190	
28	BASS CREEK - ROBINSON TWP	HV Distrib Unattended	130000	46000	4800
29	BASS LAKE - RIVERTON TWP	Distrib Unattended	46000	8320	
30	BATAVIA - BATAVIA TWP	HV Distrib Unattended	138000	46000	4800
31	BATES - WHITE WATER TWP	Distrib Unattended	46000	12470	
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	13090	
40	BEADLE - EMMET TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	0.00	0					3
	25.00	2					4
	0.00	0					5
	5.63	2					6
	12.50	1					7
	10.00	1					8
	6.25	1					9
	12.50	1					10
	12.50	1					11
	12.50	1					12
	0.00	0					13
	25.00	2					14
	2.50	1					15
	3.13	1					16
	6.25	1					17
	0.00	0					18
	25.00	2					19
	6.25	1					20
	40.00	1					21
	0.00	0					22
	25.00	2					23
	20.00	1					24
	0.00	0					25
	87.50	2					26
	12.50	1					27
	40.00	1					28
	3.13	1					29
	40.00	1					30
	12.50	1					31
	12.50	1					32
	0.00	0					33
	18.75	2					34
	12.50	1					35
	6.25	1					36
	0.00	0					37
	60.00	2					38
	20.00	1					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
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	13090	
2	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	13090	
3	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	46000	13800	
4	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	4800
5	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	46000	7200
6	BEALS ROAD - WYOMING TWP	HV Distrib Unattended	138000	13090	
7	BEAUGRAND - BEAUGRAND TWP	Distrib Unattended	46000	12470	
8	BEAVER - BEAVER TWP	Distrib Unattended	46000	8320	
9	BEAVER CREEK - GRAYLING TWP	HV Distrib Unattended	138000	46000	4800
10	BEAVERTON - TOBACCO TWP	Distrib Unattended	45000	8720	
11	BECK ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
12	BECKER - EGELSTON TWP	Distrib Unattended	138000	12470	
13	BEDFORD - BEDFORD TWP	Distrib Unattended	46000	8320	
14	BEECH NUT - FILLMORE TWP	Distrib Unattended	46000	12470	
15	BEECHER - MADISON TWP	HV Distrib Unattended	46000	12470	
16	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
17	BEECHER - MADISON TWP	HV Distrib Unattended	138000	46000	4800
18	BEERS - GAINES TWP	Distrib Unattended	46000	8320	
19	BEGOLE - PINE RIVER TWP	HV Distrib Unattended	138000	46000	7200
20	BEHNKE - COLDWATER TWP	Distrib Unattended	46000	8320	
21	BELDING - EUREKA TWP	Distrib Unattended	46000	8320	
22	BELKNAP - OVERISEL TWP	Distrib Unattended	46000	8320	
23	BELL ROAD - TAYMOUTH TWP	Distrib Unattended	138000	24900	
24	BELLA VISTA - ROCKFORD TWP	Distrib Unattended	46000	8320	
25	BELLAIRE - KEARNEY TWP	Distrib Unattended	46000	12470	
26	BELLEVUE - BELLEVUE TWP	Distrib Unattended	46000	5040	
27	BELSAY - BURTON TWP	Distrib Unattended	46000	8320	
28	BENNETT - MERIDIAN TWP	Distrib Unattended	46000	8320	
29	BENNINGTON - BENNINGTON TWP	Distrib Unattended	138000	24900	
30	BENSTON - WHITEHALL TWP	Distrib Unattended	140000	13090	
31	BENTHEIM - OVERISEL TWP	Distrib Unattended	46000	8320	
32	BESSINGER - ARENAC TWP	Distrib Unattended	46000	12000	
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	46200	8720	
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 Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0	1				1
	0.00	0					2
	0.00	0					3
	0.00	0					4
	0.00	0					5
	300.00	5					6
	7.00	1					7
	6.25	1					8
	40.00	1					9
	12.50	1					10
	6.25	1					11
	20.00	1					12
	6.25	1					13
	7.00	1					14
	0.00	0					15
	0.00	0					16
	180.00	3					17
	20.00	1					18
	50.00	1					19
	6.25	1					20
	12.50	1					21
	2.50	1					22
	12.50	1					23
	12.50	1					24
	7.50	1					25
	6.25	1					26
	12.50	1					27
	20.00	1					28
	12.50	1					29
	20.00	1					30
	6.26	1					31
	3.13	1					32
	0.00	0					33
	200.00	2					34
	5.00	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	(Mo, Da, Yr)		December 31, 2018
(2) [] A Resubmission					
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	138000	25000	
16	BLINTON - GRAND BLANC TWP	Distrib Unattended	140000	26200	
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	BOYNE MOUNTAIN - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
32	BRADFORD - LEE TWP	Distrib Unattended	46000	8320	
33	BRECKENRIDGE - WHEELER TWP	Distrib Unattended	45000	8720	
34	BREEDSVILLE - COLUMBIA TWP	Distrib Unattended	46000	24900	
35	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
36	BRETON - PARIS TWP	Distrib Unattended	46000	12470	
37	BRICKER - OTISCO TWP	Distrib Unattended	138000	24900	
38	BRICKYARD - HOLTON TWP	Distrib Unattended	138000	46000	7200
39	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	
40	BRIDGE STREET - JACKSON TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018		
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				1	
	14.00	1						2
	0.00	0						3
	6.26	2						4
	0.00	0						5
	0.00	0						6
	90.00	3						7
	0.00	0						8
	40.00	2						9
	0.00	0						10
	0.00	0						11
	0.00	0						12
	0.00	0						13
	160.00	4						14
	0.00	0						15
	60.00	2						16
	12.50	1						17
	6.25	1						18
	20.00	1						19
	12.50	1						20
	0.00	0						21
	87.50	2						22
	12.50	1						23
	12.50	1						24
	0.00	0						25
	25.00	2						26
	0.00	0						27
	0.00	0						28
	22.00	3						29
	6.25	1						30
	7.00	1						31
	6.25	1						32
	12.50	1						33
	12.50	1						34
	0.00	0						35
	80.00	2						36
	14.00	1						37
	50.00	1						38
	0.00	0						39
	12.75	2						40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	BRIDGEPORT - BRIDGEPORT TWP	Distrib Unattended	46000	8320	4800
2	BRISTOL - SAGINAW	Distrib Unattended	46000	8320	
3	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
4	BROADMOOR - PARIS TWP	Distrib Unattended	138000	46000	
5	BROADMOOR - PARIS TWP	Distrib Unattended	138000	13800	
6	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
7	BROADWAY - FRUITPORT TWP	Distrib Unattended	46000	12470	
8	BROGAN - BALTIMORE TWP	Distrib Unattended	46000	8320	
9	BRONSON - BRONSON	Distrib Unattended	46000	8320	
10	BRONSON - BRONSON	Distrib Unattended	46000	8320	
11	BROOKLYN - NORVELL TWP	Distrib Unattended	46000	8320	
12	BROUGHWELL - RIVES TWP	Distrib Unattended	138000	24900	
13	BRYE ROAD - AMBER TWP	Distrib Unattended	46000	24900	
14	BUCHANAN - PARK TWP	Distrib Unattended	45000	8720	7200
15	BUCK CREEK - GAINES TWP	HV Distrib Unattended	140000	46000	
16	BULLOCK - MIDLAND TWP	HV Distrib Unattended	46000	8320	
17	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	
18	BULLOCK - MIDLAND TWP	HV Distrib Unattended	138000	46000	
19	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	12470	
20	BURLINGAME - WYOMING TWP	Distrib Unattended	46000	13090	
21	BURR OAK - BURR OAK TWP	Distrib Unattended	45000	26190	
22	BURROWS - SAGINAW	Distrib Unattended	46000	8320	
23	BURROWS - SAGINAW	Distrib Unattended	46200	8320	
24	BURTCH ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24900	
25	BUSCH ROAD - BIRCH RUN TWP	Distrib Unattended	138000	24900	
26	BUTTERFIELD - BROOKS twp	Distrib Unattended	48600	26190	
27	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
28	BYRON CENTER - BYRON TWP	Distrib Unattended	46000	8320	
29	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	24900	
30	CADILLAC - CLAM LAKE TWP	Distrib Unattended	46000	8320	
31	CADMUS - MADISON TWP	Distrib Unattended	46000	12470	
32	CALEDONIA - CALEDONIA TWP	Distrib Unattended	138000	12470	11500
33	CALHOUN - ALBION	HV Distrib Unattended	138000	46000	
34	CALKINS - FLINT	Distrib Unattended	46000	8320	
35	CALKINS - FLINT	Distrib Unattended	46000	8320	
36	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
37	CALVIN - PARIS TWP	Distrib Unattended	46000	12470	
38	CAMBRIDGE - CAMBRIDGE TWP	Distrib Unattended	45000	8720	
39	CAMDEN - CAMDEN TWP	Distrib Unattended	46000	8320	
40	CAMELOT LAKE - GREENDALE TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	0.00	0					3
	0.00	0					4
	225.00	3					5
	0.00	0					6
	25.00	2					7
	2.50	1					8
	0.00	0					9
	6.26	2					10
	12.50	1					11
	12.50	1					12
	12.50	1					13
	12.50	1					14
	100.00	1					15
	0.00	0					16
	0.00	0					17
	102.50	3					18
	0.00	0					19
	25.00	2					20
	12.50	1					21
	0.00	0					22
	25.00	2					23
	12.50	1					24
	12.50	1					25
	12.50	1					26
	0.00	0					27
	25.00	2					28
	0.00	0					29
	26.25	2					30
	12.50	1					31
	20.00	1					32
	50.00	1					33
	0.00	0					34
	25.00	2					35
	0.00	0					36
	40.00	2					37
	12.50	1					38
	6.25	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CANNON - CANNON TWP	HV Distrib Unattended	140000	48000	4800
2	CANNONSBURG - CANNON TWP	Distrib Unattended	43800	8720	
3	CARLETON ROAD - FAYETTE TWP	Distrib Unattended	46000	8320	
4	CARROLL - BLACKMAN TWP	Distrib Unattended	46000	8320	
5	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	23000	8320	
6	CARROLLTON - BUENA VISTA TWP	Distrib Unattended	46000	8720	
7	CARSON CITY - BLOOMER TWP	Distrib Unattended	46000	8320	
8	CARY ROAD - COLUMBIA TWP	Distrib Unattended	46000	24900	
9	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
10	CASCADE - CASCADE TWP	Distrib Unattended	43800	8720	
11	CASCO - CASCO TWP	Distrib Unattended	45000	8720	
12	CASINO - CHIPPEWA TWP	Distrib Unattended	46000	8320	
13	CASS ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
14	CEDAR LAKE - OSCODA TWP	Distrib Unattended	46000	24900	
15	CEDAR SPRINGS - SOLON TWP	Distrib Unattended	138000	24900	
16	CEMENT CITY - COLUMBIA TWP	Distrib Unattended	138000	46000	4800
17	CENTER ROAD - BURTON TWP	Distrib Unattended	46000	8320	
18	CENTRAL LAKE - CENTRAL LAKE TWP	Distrib Unattended	46000	12470	
19	CENTREVILLE - NOTTAWA TWP	Distrib Unattended	46000	24900	
20	CERESCO - MARSHALL TWP	Distrib Unattended	46000	8320	
21	CHAFFEE - GRAND RAPIDS	Distrib Unattended	46000	12470	
22	CHAPIN - CHAPIN TWP	Distrib Unattended	46000	8320	
23	CHARLOTTE - EATON TWP	Distrib Unattended	46000	8720	
24	CHASE - CHASE TWP	HV Distrib Unattended	138000	46000	7200
25	CHAUNCEY - SHERIDAN TWP	Distrib Unattended	46000	8320	
26	CHAUVEZ - PERE MARQUETTE TWP	Distrib Unattended	45000	13090	
27	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
28	CHEBOYGAN - BENTON TWP	Distrib Unattended	46000	12470	
29	CHEESMAN - PINE RIVER	Distrib Unattended	138000	8320	
30	CHESANING - CHESANING TWP	Distrib Unattended	46000	8320	
31	CHESTER - CHESTER TWP	Distrib Unattended	46000	24900	
32	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
33	CHEYENNE - SAGINAW	Distrib Unattended	46000	8320	
34	CHICAGO - GEORGETOWN TWP	Distrib Unattended	138000	13090	
35	CHURCHILL - LESLIE TWP	HV Distrib Unattended	138000	46000	7200
36	CLARE - GRANT TWP	Distrib Unattended	138000	24900	
37	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
38	CLAREMONT - BRIDGEPORT TWP	HV Distrib Unattended	138000	46000	4800
39	CLARKSVILLE - ODESSA TWP	Distrib Unattended	46000	8320	
40	CLAY - GRAND RAPIDS	Distrib Unattended	46000	13090	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	40.00	1					1
	6.25	1					2
	12.50	1					3
	12.50	1					4
	0.00	0					5
	12.50	2					6
	6.25	1					7
	12.50	1					8
	0.00	0					9
	26.50	2					10
	12.50	1					11
	12.50	1					12
	20.00	1					13
	6.25	1					14
	20.00	1					15
	40.00	1					16
	12.50	1					17
	6.25	1					18
	12.50	1					19
	3.13	1					20
	20.00	1					21
	3.13	1					22
	20.00	1					23
	50.00	1					24
	12.50	1					25
	6.25	1					26
	0.00	0					27
	15.63	2					28
	12.50	1					29
	12.50	1					30
	6.25	1					31
	0.00	0					32
	40.00	2					33
	20.00	1					34
	50.00	1					35
	14.00	1					36
	0.00	0					37
	200.00	2					38
	5.00	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)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	CLEAR LAKE - GRASS LAKE TWP	Distrib Unattended	46000	24900	
2	CLEARWATER - CLEARWATER TWP	HV Distrib Unattended	138000	46000	4800
3	CLEVELAND - SPRING LAKE TWP	HV Distrib Unattended	138000	46000	4800
4	CLIMAX - CHARLESTON TWP	Distrib Unattended	46000	8320	
5	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
6	CLIO - VIENNA TWP	Distrib Unattended	46000	8320	
7	CLUB - DALTON TWP	Distrib Unattended	138000	12470	
8	CLYDE ROAD - IONIA TWP	Distrib Unattended	46000	24900	
9	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
10	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	2400
11	COBB PLANT - MUSKEGON	HV Distrib Unattended	138000	46000	4800
12	COCHRAN - EATON TWP	Distrib Unattended	138000	24900	
13	COGGINS - FRASER TWP	Distrib Unattended	46000	8320	
14	COIT AVENUE - PLAINFIELD TWP	Distrib Unattended	46000	12470	
15	COLE CREEK - FLUSHING TWP	HV Distrib Unattended	138000	46000	4800
16	COLEMAN - WARREN TWP	Distrib Unattended	46000	8320	
17	COLLEGE PARK - MADISON TWP	Distrib Unattended	46000	12470	
18	COLON - COLON TWP	Distrib Unattended	45000	8720	
19	COLONY FARM - KALAMAZOO	Distrib Unattended	138000	24900	
20	COLUMBIA - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
21	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
22	COMSTOCK - COMSTOCK TWP	Distrib Unattended	46000	8320	
23	CONCORD - CONCORD TWP	Distrib Unattended	46000	8320	
24	CONKLIN PARK - CROTON TWP	Distrib Unattended	46000	8320	
25	CONVIS - CONVIS TWP	Distrib Unattended	138000	24900	
26	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
27	COOKE DAM - OSCODA TWP	Distrib Unattended	4800	2400	
28	COOKE DAM - OSCODA TWP	Distrib Unattended	46000	2400	
29	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
30	COOLEY - KALAMAZOO	Distrib Unattended	45000	8720	
31	COOLEY - KALAMAZOO	Distrib Unattended	46000	8320	
32	COOPER - COOPER TWP	Distrib Unattended	46000	8320	
33	COOPERSVILLE - POLKTON TWP	Distrib Unattended	46000	8320	
34	CORNELL - CALEDONIA TWP	HV Distrib Unattended	138000	46000	4800
35	CORUNNA - CALEDONIA TWP	Distrib Unattended	46000	8320	
36	COTTAGE GROVE - KAWKAWLIN TWP	Distrib Unattended	138000	24900	
37	COURT STREET - BURTON TWP	Distrib Unattended	46000	8320	
38	COWAN LAKE - CANNON TWP	Distrib Unattended	138000	24900	
39	CRAHEN - GRAND RAPIDS TWP	Distrib Unattended	138000	12470	
40	CRANBROOK - EMMETT TWP	Distrib Unattended	46000	24940	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	5.00	1	1				1
	30.00	1					2
	100.00	1					3
	6.25	1					4
	0.00	0					5
	18.75	2					6
	20.00	1					7
	12.50	1					8
	0.00	0					9
	0.00	0					10
	300.00	2	1				11
	12.50	1					12
	6.25	1					13
	20.00	1					14
	50.00	1					15
	12.50	1					16
	20.00	1					17
	12.50	1					18
	12.50	1					19
	12.50	1					20
	0.00	0	1				21
	13.25	2					22
	6.25	1					23
	6.25	1					24
	12.50	1					25
	0.00	0					26
	0.00	0					27
	11.50	2					28
	0.00	0					29
	0.00	0					30
	29.38	3	1				31
	6.25	1					32
	12.50	1					33
	100.00	1					34
	12.50	1					35
	12.50	1					36
	20.00	1					37
	12.50	1					38
	20.00	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report		
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018		
SUBSTATIONS						
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)			
			Primary	Secondary	Tertiary	
	(a)	(b)	(c)	(d)	(e)	
1	CRAWFORD - UNION TWP	Distrib Unattended	46000	8320	4800	
2	CROFTON - KALKASKA TWP	Distrib Unattended	46000	12470		
3	CROFTON - KALKASKA TWP	Distrib Unattended	46000	12470		
4	CROTON - CROTON TWP	HV Distrib Unattended	138000	46000		
5	CRYSTAL - CRYSTAL TWP	Distrib Unattended	45000	8720	7200	
6	CURTIS - EDENVILLE TWP	Distrib Unattended	46000	8320		
7	CUTLERVILLE - BYRON TWP	Distrib Unattended	45000	13090		
8	CUTLERVILLE - BYRON TWP	Distrib Unattended	46000	12470		
9	DALE ROAD - BEAVERTON TWP	Distrib Unattended	46000	8320		
10	DAVENPORT - SAGINAW	Distrib Unattended	46000	8320		
11	DAVID - PORTLAND	HV Distrib Unattended	138000	46000		
12	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320		
13	DAVISON - DAVISON TWP	Distrib Unattended	46000	8320		
14	DEAN ROAD - TYRONE TWP	Distrib Unattended	25000	24900		
15	DEER LAKE - HAYES TWP	Distrib Unattended	46000	8320		
16	DEERFIELD - BLISSFIELD TWP	Distrib Unattended	47400	13090		
17	DEJA - DAY TWP	HV Distrib Unattended	138000	46000	4800	
18	DELANEY - BURTON TWP	HV Distrib Unattended	138000	46000	4800	
19	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800	
20	DELHI - LANSING TWP	HV Distrib Unattended	138000	46000	4800	
21	DELTON - BARRY TWP	Distrib Unattended	45000	8720		
22	DERBY - STANTON TWP	Distrib Unattended	138000	8320		
23	DEWEY - WALKER TWP	Distrib Unattended	46000	13090		
24	DEWEY - WALKER TWP	Distrib Unattended	46000	12470		
25	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320		
26	DEWITT - DEWITT TWP	Distrib Unattended	46000	8320		
27	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	8320		
28	DEXTER TRAIL - STOCKBRIDGE TWP	Distrib Unattended	46000	24900		
29	DIETZ ROAD - BOYNE VALLEY TWP	Distrib Unattended	46000	12470		
30	DIMONDALE - WINDSOR TWP	Distrib Unattended	46000	8320		
31	DIVISION - BYRON TWP	Distrib Unattended	46000	12470		
32	DIXIE - MT MORRIS TWP	Distrib Unattended	46000	8320		
33	DOBSON ROAD - Fayette TWP	Distrib Unattended	48600	8720		
34	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	46000	12470		
35	DOEHLER JARVIS - PARIS TWP	Distrib Unattended	48600	13090		
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 Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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
	0.00	0					2
	4.63	2					3
	40.00	1					4
	6.25	1					5
	12.50	1					6
	0.00	0					7
	32.50	2					8
	6.25	1					9
	12.50	1					10
	50.00	1					11
	0.00	0					12
	25.00	2					13
	30.00	1					14
	6.25	1					15
	6.25	1					16
	40.00	1					17
	100.00	1					18
	0.00	0					19
	80.00	2					20
	12.50	1					21
	12.50	1					22
	0.00	0					23
	40.00	2					24
	0.00	0					25
	25.00	2					26
	0.00	0					27
	15.63	2					28
	6.25	1					29
	12.50	1					30
	12.50	1					31
	12.50	1					32
	12.50	1					33
	0.00	0					34
	32.50	2					35
	6.25	1					36
	12.50	1					37
	0.00	0					38
	200.00	2					39
	50.00	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report		
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018		
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	7200	
2	DRAKE ROAD - OSHTEMO TWP	Distrib Unattended	138000	8320		
3	DUCK LAKE - CLARENCE TWP	Distrib Unattended	45000	8720		
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	45000	8720		
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	140000	46000		
25	EDENVILLE DAM - TOBACCO TWP	HV Distrib Unattended	45000	2400		
26	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320		
27	EDGEWOOD - LAFAYETTE TWP	Distrib Unattended	46000	8320		
28	EDMORE - HOME TWP	Distrib Unattended	45000	11550		
29	EIGHT POINT - GARFIELD TWP	Distrib Unattended	46000	24900		
30	ELEVENTH STREET - ALAMO TWP	Distrib Unattended	46000	24900		
31	ELLIS - FRUITPORT TWP	Distrib Unattended	138000	12470		
32	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560		
33	ELLSWORTH - WALKER TWP	Distrib Unattended	45000	7560		
34	ELLSWORTH - WALKER TWP	Distrib Unattended	46000	7560		
35	ELM STREET - EMMET	HV Distrib Unattended	46000	8320		
36	ELM STREET - EMMET	HV Distrib Unattended	138000	8320		
37	ELM STREET - EMMET	HV Distrib Unattended	138000	46000		4800
38	ELMWOOD - ELMWOOD TWP	HV Distrib Unattended	138000	46000		13800
39	ELSIE - DUPLAIN TWP	Distrib Unattended	46000	8320		
40	EMERALD - KALAMAZOO	Distrib Unattended	45000	8720		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0					1
	40.00	2					2
	6.25	1					3
	12.50	1					4
	12.50	1					5
	12.50	1					6
	12.50	1					7
	12.50	1					8
	0.00	0					9
	40.00	2					10
	12.50	1					11
	0.00	0					12
	12.50	2					13
	2.50	1					14
	20.00	1					15
	12.50	1					16
	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
	57.00	1					24
	0.00	0	1				25
	0.00	0					26
	2.00	2					27
	6.25	1					28
	6.25	1					29
	6.25	1					30
	20.00	1					31
	0.00	0					32
	0.00	0					33
	60.00	3					34
	0.00	0					35
	0.00	0					36
	97.50	3					37
	50.00	1					38
	6.25	1					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
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	4800
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	
5	ENGLISHVILLE - ALGOMA TWP	Distrib Unattended	138000	24900	4800
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	7560	
13	FAIRBANKS - WALKER TWP	Distrib Unattended	46000	7560	4800
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	
17	FARRINGTON - CHASE TWP	Distrib Unattended	46000	8320	7200
18	FELCH ROAD - GARFIELD TWP	HV Distrib Unattended	140000	46000	
19	FENNVILLE - CLYDE TWP	Distrib Unattended	45000	8720	
20	FENTON - FENTON TWP	Distrib Unattended	46000	8320	
21	FERGUSON - SUMMIT TWP	Distrib Unattended	46000	8320	4800
22	FERRIS STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
23	FIELD ROAD - VIENNA TWP	Distrib Unattended	45000	8720	
24	FIFTEEN MILE ROAD - MARSHALL TWP	Distrib Unattended	46000	24900	
25	FILLMORE - BLENDON TWP	Distrib Unattended	138000	12470	4800
26	FINDLEY - BUENA VISTA	Distrib Unattended	46000	8320	
27	FINE LAKE - JOHNSTOWN TWP	Distrib Unattended	46000	8320	
28	FISH LAKE - HOLLY TWP	Distrib Unattended	45000	8720	
29	FIVE CHANNELS HYDRO - OSCODA TWP	Generation & HV Distrib Un	46000	4360	4800
30	FLETCHER - LITTLE TRAVERSE TWP	Distrib Unattended	46000	13800	
31	FLUSHING - FLUSHING TWP	Distrib Unattended	46000	8320	
32	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	
33	FOOTE HYDRO - OSCODA TWP	Distrib Unattended	8320	4800	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	8720
38	FOREMAN - VERGENNES TWP	Distrib Unattended	46000	8720	
39	FOREST GROVE - JAMESTOWN TWP	Distrib Unattended	140000	13090	
40	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	32.50	2					1
	0.00	0					2
	40.00	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
	0.00	0					10
	25.00	2					11
	0.00	0					12
	40.00	2					13
	0.00	0					14
	4.00	2					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
	12.50	1					23
	6.25	1					24
	12.50	1					25
	12.50	1					26
	6.25	1					27
	12.50	1					28
	6.25	1					29
	12.50	1					30
	20.00	1					31
	0.00	0					32
	0.00	0					33
	0.00	0					34
	0.00	0					35
	10.83	5					36
	12.50	1					37
	6.25	1					38
	20.00	1					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	FORT CUSTER - BEDFORD TWP	Distrib Unattended	138000	24900	
2	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
3	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	13800	
4	FOUNTAIN - BATTLE CREEK TWP	Distrib Unattended	46000	4160	
5	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	12470	
6	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
7	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	46000	4800
8	FOUR MILE - WALKER TWP	HV Distrib Unattended	138000	13090	
9	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
10	FOURTEENTH STREET - BURTON TWP	Distrib Unattended	46000	8320	
11	FOX FARM - FILER TWP	Distrib Unattended	46000	12470	
12	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8320	
13	FRANKENMUTH - FRANKENMUTH TWP	Distrib Unattended	46000	8720	
14	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
15	FRANKFORT - WISE TWP	Distrib Unattended	46000	12470	
16	FREELAND - TITABAWASSEE TWP	Distrib Unattended	46000	8320	
17	FREEPORT - IRVING TWP	Distrib Unattended	46000	8320	
18	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
19	FREMONT - SHERIDAN TWP	Distrib Unattended	46000	8320	
20	FRONTIER - RANSOM TWP	Distrib Unattended	45000	8720	
21	FROST - FROST TWP	Distrib Unattended	46000	8320	
22	FRUITPORT - BRUITPORT TWP	Distrib Unattended	45000	13090	
23	FULTON - ADA TWP	Distrib Unattended	46000	12470	
24	FULTON - ADA TWP	Distrib Unattended	46000	12470	
25	GALESBURG - CHARLESTON TWP	Distrib Unattended	46000	8320	
26	GAYLORD GENERATING - LIVINGSTON TWP	Distrib Unattended	138000	46000	4800
27	GEDDES - THOMAS TWP	Distrib Unattended	138000	8320	
28	GENESEEVILLE - GENESEE TWP	Distrib Unattended	46000	8320	
29	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
30	GERRISH - HIGGINS TWP	Distrib Unattended	46000	8320	
31	GETTY - MUSKEGON	Distrib Unattended	45000	13090	
32	GILKEY CREEK - BURTON TWP	Distrib Unattended	46000	8320	
33	GILSON - RICHLAND TWP	Distrib Unattended	46000	24900	
34	GIRARD - GIRARD TWP	Distrib Unattended	46000	8720	
35	GLADWIN - GROUT TWP	Distrib Unattended	46000	8320	
36	GLENER - TITABAWASSEE TWP	HV Distrib Unattended	138000	46000	4800
37	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
38	GLEN LAKE - GLEN ARBOR TWP	Distrib Unattended	46000	12470	
39	GLENDALE - KALAMAZOO	Distrib Unattended	46000	8720	
40	GODFREY - LOWELL TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	200.00	2					1
	0.00	0					2
	0.00	0					3
	37.50	3					4
	0.00	0					5
	0.00	0					6
	0.00	0					7
	240.00	4					8
	0.00	0					9
	25.00	2					10
	6.25	1					11
	0.00	0					12
	25.00	2					13
	0.00	0					14
	13.25	2					15
	12.50	1					16
	6.25	1					17
	0.00	0					18
	25.00	2					19
	6.25	1					20
	3.13	1					21
	12.50	1					22
	0.00	0					23
	25.00	2					24
	12.50	1					25
	15.00	1					26
	12.50	1					27
	12.50	1					28
	0.00	0					29
	9.38	2					30
	12.50	1					31
	12.50	1					32
	12.50	1					33
	12.50	1					34
	6.25	1					35
	37.50	1					36
	0.00	0					37
	13.25	2					38
	12.50	1					39
	6.25	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GOGUAC - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
2	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
3	GOLDEN - MIDLAND TWP	Distrib Unattended	46000	8320	
4	GOODALE - BEDFORD TWP	Distrib Unattended	46000	8320	
5	GRAND BLANC - GRAND BLANC TWP	Distrib Unattended	46000	8320	
6	GRAND LEDGE - ONEIDA TWP	Distrib Unattended	46000	8320	
7	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
8	GRAND RIVER - MERIDIAN TWP	Distrib Unattended	46000	8320	
9	GRAND VALLEY - TALLMADGE TWP	Distrib Unattended	46000	12470	
10	GRANDVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
11	GRANDVILLE - WYOMING TWP	Distrib Unattended	48600	13090	
12	GRANT - ASHLAND TWP	Distrib Unattended	46000	8320	
13	GRASS LAKE - GRASS LAKE TWP	Distrib Unattended	46000	8320	
14	GRAYLING - GRAYLING TWP	Distrib Unattended	45000	8720	
15	GREENBUSH - HARRISVILLE TWP	Distrib Unattended	45000	11550	
16	GREENSPIRE - PORTAGE TWP	Distrib Unattended	46000	8320	
17	GREENVILLE - EUREKA TWP	Distrib Unattended	46000	8320	
18	GREENWOOD - HORTON TWP	Distrib Unattended	138000	24900	
19	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
20	GREGORY - UNADILLA TWP	Distrib Unattended	46000	8320	
21	GRODI ROAD - ERIE TWP	Distrib Unattended	138000	46000	4800
22	GROUT - GROUT TWP	HV Distrib Unattended	138000	46000	11500
23	GROVER - ARCADA TWP	Distrib Unattended	46000	8320	
24	GULL LAKE - ROSS TWP	Distrib Unattended	46000	8320	
25	GUN LAKE - ORANGEVILLE TWP	Distrib Unattended	45000	8720	
26	HACKETT - TITABAWASSE TWP	Distrib Unattended	138000	8320	
27	HAGADORN - MERIDIAN TWP	Distrib Unattended	138000	8320	
28	HAGER PARK - GEORGETOWN TWP	Distrib Unattended	138000	12470	
29	HALEY ROAD - DOVER TWP	Distrib Unattended	46000	12470	
30	HALLS LAKE - SHERIDAN TWP	Distrib Unattended	46000	8720	
31	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
32	HALSEY - HOLLY TWP	HV Distrib Unattended	138000	46000	7200
33	HAMILTON - HEATH TWP	Distrib Unattended	45000	8720	
34	HAMMOND ROAD - GARFIELD TWP	Distrib Unattended	46000	12470	
35	HANNAH - PARADISE TWP	Distrib Unattended	46000	24900	
36	HANOVER - HANOVER TWP	Distrib Unattended	45000	8720	
37	HANSEN - WYOMING TWP	Distrib Unattended	46000	13090	
38	HARING - BOON TWP	Distrib Unattended	138000	8320	
39	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	
40	HARLEM - OLIVE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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
	0.00	0					2
	18.75	2					3
	12.50	1					4
	20.00	1					5
	20.00	1					6
	0.00	0					7
	25.00	2					8
	12.50	1					9
	0.00	0					10
	25.00	2					11
	6.25	1					12
	6.25	1					13
	12.50	1					14
	6.25	1					15
	12.50	1					16
	12.50	1					17
	12.50	1					18
	0.00	0					19
	6.26	2					20
	40.00	1					21
	50.00	1					22
	12.50	1					23
	6.25	1					24
	20.00	1					25
	12.50	1					26
	20.00	1					27
	20.00	1					28
	6.25	1					29
	6.25	1					30
	0.00	0					31
	90.00	2					32
	20.00	1					33
	12.50	1					34
	6.25	1					35
	12.50	1					36
	12.50	1					37
	20.00	1					38
	0.00	0					39
	13.25	2					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
2	HARPER ROAD - DELHI TWP	Distrib Unattended	46000	24900	
3	HARRIET - BURTON TWP	Distrib Unattended	46000	8320	
4	HARRIETTA - BOON TWP	Distrib Unattended	46000	24900	
5	HARRISON - HAYES TWP	Distrib Unattended	45000	8720	
6	HARRISON - HAYES TWP	Distrib Unattended	46000	8320	
7	HART - HART	Distrib Unattended	46000	13090	
8	HARVARD LAKE - OAKFIELD TWP	Distrib Unattended	138000	24900	
9	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
10	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	12470	
11	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
12	HARVEY STREET - GRAND RAPIDS	Distrib Unattended	46000	13090	
13	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
14	HASKELITE - WALKER TWP	Distrib Unattended	46000	12470	
15	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
16	HASTINGS - HASTINGS TWP	Distrib Unattended	46000	8320	
17	HAYES STREET - GRAND HAVEN TWP	Distrib Unattended	46000	8320	
18	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
19	HAZELWOOD - GUN PLAIN TWP	HV Distrib Unattended	138000	46000	4800
20	HEMLOCK - RICHLAND TWP	Distrib Unattended	46000	8320	
21	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
22	HEMPHILL - BURTON TWP	HV Distrib Unattended	138000	46000	7200
23	HENDERSHOT - MACON TWP	Distrib Unattended	138000	12470	
24	HESPERIA - DENVER TWP	Distrib Unattended	140000	8720	
25	HICKORY - SPRING LAKE TWP	Distrib Unattended	46000	12470	
26	HIGGINS - HIGGINS TWP	HV Distrib Unattended	138000	46000	
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	4800
30	HILE ROAD - FRUITPORT TWP	HV Distrib Unattended	138000	46000	7200
31	HILL ROAD - MUNDY TWP	Distrib Unattended	46000	8320	
32	HODENPYL DAM - SPRINGVILLE TWP	Distrib Unattended	138000	46000	7200
33	HOGAN ROAD - ARGENTINE TWP	Distrib Unattended	46000	8320	
34	HOGSBACK - DELHI TWP	Distrib Unattended	45000	8720	
35	HOGSBACK - DELHI TWP	Distrib Unattended	46000	8320	
36	HOLLY - HOLLY TWP	Distrib Unattended	46000	8320	
37	HOLTON - HOLTON TWP	Distrib Unattended	46000	24900	
38	HOMER - HOMER TWP	Distrib Unattended	46000	8320	
39	HOMESTEAD - JOYFIELD TWP	Distrib Unattended	46000	12470	
40	HONOR - HOMESTEAD TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0					1
	25.00	2					2
	12.50	1					3
	6.25	1					4
	0.00	0					5
	19.50	2					6
	1.50	1					7
	12.50	1					8
	0.00	0					9
	0.00	0					10
	0.00	0					11
	50.00	4					12
	0.00	0					13
	30.00	2					14
	0.00	0					15
	25.00	2					16
	12.50	1					17
	0.00	0					18
	160.00	2					19
	10.00	1					20
	0.00	0					21
	200.00	2					22
	12.50	1					23
	12.50	1					24
	20.00	1					25
	0.00	0					26
	0.00	0					27
	0.00	0					28
	40.01	4					29
	100.00	1					30
	20.00	1					31
	50.00	1					32
	12.50	1					33
	0.00	0					34
	32.50	2					35
	12.50	1					36
	20.00	1					37
	12.50	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	HOPKINS - HOPKINS TWP	Distrib Unattended	46000	8320	4800
2	HOSPITAL - GARFIELD TWP	Distrib Unattended	46000	13090	
3	HOTCHKISS - MONITOR TWP	Distrib Unattended	140000	26190	
4	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distrib Unattended	46000	24900	
5	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	45000	24900	
6	HOWARD CITY - GEORGETOWN TWP	Distrib Unattended	46000	24900	
7	HUBBARD LAKE - WEST HAWES TWP	Distrib Unattended	138000	24900	
8	HUBBARDSTON ROAD - LYONS TWP	Distrib Unattended	138000	24940	
9	HUDSON - HUDSON TWP	Distrib Unattended	46000	8320	
10	HUDSONVILLE - GEORGETOWN TWP	Distrib Unattended	138000	12470	
11	HUGHES ROAD - MARSHALL	HV Distrib Unattended	138000	46000	4800
12	HULL STREET - ALGOMA TWP	Distrib Unattended	138000	26200	
13	HUNT ROAD - ADRIAN TWP	Distrib Unattended	45000	13090	
14	HUNT ROAD - ADRIAN TWP	Distrib Unattended	46000	12470	
15	HURON - MONITOR TWP	Distrib Unattended	46000	8320	
16	HYDE PARK - DALTON TWP	Distrib Unattended	46000	12470	
17	INDIAN RIVER - TUSCARORA TWP	Distrib Unattended	46000	24900	
18	INGERSOLL - INGERSOLL TWP	Distrib Unattended	46000	8320	
19	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
20	INGHAM - BLACKMAN TWP	Distrib Unattended	46000	8320	
21	INTERLOCHEN - GRANT TWP	Distrib Unattended	46000	12470	4800
22	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	
23	IOSCO - OSCODA TWP	HV Distrib Unattended	138000	46000	
24	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
25	IRISH ROAD - DAVISON TWP	Distrib Unattended	46000	24900	
26	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
27	IRON STREET - BURTON TWP	Distrib Unattended	46000	8320	
28	IRVING - IRVING TWP	Distrib Unattended	46000	8320	
29	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
30	ISABELLA - UNION TWP	Distrib Unattended	46000	8320	
31	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
32	ISLAND ROAD - EATON TWP	HV Distrib Unattended	138000	46000	4800
33	ITHACA - NEWARK TWP	Distrib Unattended	46000	8320	4800
34	IVANREST - WYOMING TWP	Distrib Unattended	45000	13090	
35	IVANREST - WYOMING TWP	Distrib Unattended	46000	12470	
36	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
37	JACKMAN - BEDFORD TWP	Distrib Unattended	46000	12470	
38	JAMES SAVAGE - MIDLAND TWP	Distrib Unattended	46000	8320	
39	JAMESTOWN - JAMESTOWN TWP	Distrib Unattended	138000	12470	
40	JANES - BUENA VISTA TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	20.00	1					2
	12.50	1					3
	12.50	1					4
	0.00	0					5
	12.50	2					6
	12.50	1					7
	12.50	1					8
	12.50	1					9
	20.00	1					10
	50.00	1					11
	12.50	1					12
	0.00	0					13
	25.00	2					14
	12.50	1					15
	12.50	1					16
	6.25	1					17
	6.25	1					18
	0.00	0					19
	18.75	2					20
	6.13	1					21
	0.00	0					22
	80.00	2					23
	0.00	0					24
	25.00	2					25
	0.00	0					26
	25.00	2					27
	1.00	1					28
	0.00	0					29
	25.00	2					30
	0.00	0					31
	80.00	2					32
	12.50	1					33
	0.00	0					34
	32.50	2					35
	0.00	0					36
	25.00	2					37
	20.00	1					38
	20.00	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	JASPER - JASPER TWP	Distrib Unattended	46000	8320	
2	JEFFS ROAD - WHITEFORD TWP	Distrib Unattended	46000	12470	
3	JEROME ROAD - PINE RIVER TWP	Distrib Unattended	45000	8720	
4	JOHNSON - ROBINSON TWP	Distrib Unattended	46000	8320	
5	JONESVILLE - HILLSDALE TWP	Distrib Unattended	46000	8320	
6	JOPPA - LEROY TWP	Distrib Unattended	46000	8320	
7	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
8	JUDD ROAD - BURTON TWP	Distrib Unattended	46000	8320	
9	KALARAMA - PORTAGE TWP	Distrib Unattended	46000	8320	
10	KALEVA - MAPLE GROVE TWP	Distrib Unattended	46000	12470	
11	KALKASKA - KALKASKA TWP	Distrib Unattended	46000	12470	
12	KAWKAWLIN - KAWKAWLIN TWP	Distrib Unattended	46000	8320	
13	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
14	KEARSLEY - GENESEE TWP	Distrib Unattended	46000	8320	
15	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
16	KEATING - MUSKEGON	Distrib Unattended	46000	12470	
17	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
18	KELLOGGSVILLE - WYOMING TWP	Distrib Unattended	46000	12470	
19	KENDALL - KALAMAZOO	Distrib Unattended	46000	8320	
20	KENDRICK - CASCADE TWP	Distrib Unattended	138000	12470	
21	KENDRICK - CASCADE TWP	Distrib Unattended	138000	13090	
22	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
23	KENT AIRPORT - CASCADE TWP	Distrib Unattended	46000	12470	
24	KENT CITY - TYRONE TWP	Distrib Unattended	46000	12470	
25	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
26	KENTWOOD - PARIS TWP	Distrib Unattended	138000	12470	
27	KIESEL - BANGOR TWP	Distrib Unattended	46000	8320	
28	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
29	KILGORE - PORTAGE TWP	Distrib Unattended	46000	8320	
30	KINDERHOOK - OVID TWP	Distrib Unattended	138000	8320	
31	KINGSLEY - PARADISE TWP	Distrib Unattended	46000	8720	
32	KIPP ROAD - VEVAY TWP	Distrib Unattended	138000	24900	
33	KNAPP - GRAND RAPIDS	Distrib Unattended	46000	12470	
34	KNIGHT - HAMPTON TWP	Distrib Unattended	46000	8320	
35	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
36	KOCHVILLE - FRANKENLUST TWP	Distrib Unattended	46000	8320	
37	KOLASSA - BRONSON TWP	Distrib Unattended	46000	24900	
38	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
39	KRAFT AVENUE - CASCADE TWP	Distrib Unattended	138000	12470	
40	LABARGE - CALEDONIA TWP	Distrib Unattended	138000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	3.13	1					1
	12.50	1					2
	12.50	1					3
	6.25	1					4
	7.00	1					5
	6.25	1					6
	0.00	0					7
	24.75	2					8
	20.00	1					9
	2.50	1					10
	12.50	1					11
	12.50	1					12
	0.00	0					13
	18.75	2					14
	0.00	0					15
	25.00	2					16
	0.00	0					17
	25.00	2					18
	12.50	1					19
	0.00	0					20
	40.00	2					21
	0.00	0					22
	40.00	2					23
	12.50	1					24
	0.00	0					25
	40.00	2					26
	12.50	1					27
	0.00	0					28
	40.00	2					29
	12.50	1					30
	7.00	1					31
	30.00	1					32
	20.00	1					33
	12.50	1					34
	0.00	0					35
	32.50	2					36
	12.50	1					37
	0.00	0					38
	100.00	2					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LAFAYETTE - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
2	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	12470	
3	LAGRAVE - GRAND RAPIDS	Distrib Unattended	46000	7,200	
4	LAINGSBURG - SCIOTA TWP	Distrib Unattended	46000	8320	
5	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
6	LAKE CITY - REEDER TWP	Distrib Unattended	46000	24900	
7	LAKE LANSING - MERIDIAN TWP	Distrib Unattended	46000	8320	
8	LAKE LEANN - SOMERSET TWP	Distrib Unattended	46000	24940	
9	LAKE MITCHELL - CHERRY GROVE TWP	Distrib Unattended	46200	8320	
10	LAKE ODESSA - ODESSA TWP	Distrib Unattended	46000	8320	
11	LAMBERTVILLE - BEDFORD TWP	Distrib Unattended	46000	12470	
12	LAMOREAUX - ALPINE TWP	Distrib Unattended	46000	12470	
13	LANDWER - FERRYSBURG TWP	Distrib Unattended	46000	13090	
14	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
15	LARKIN - MIDLAND TWP	Distrib Unattended	46000	8320	
16	LASALLE - LASALLE TWP	Distrib Unattended	46000	12470	
17	LATIMER - MUSKEGON	Distrib Unattended	138000	12470	
18	LATIMER - MUSKEGON	Distrib Unattended	140000	13090	
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	48600	13090	
26	LEELANAÜ - 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	48600	8720	
37	LEONARD - WALKER TWP	Distrib Unattended	45000	13090	
38	LEONARD - WALKER TWP	Distrib Unattended	46000	12470	
39	LESLIE - LESLIE TWP	Distrib Unattended	46000	8320	
40	LESLIE INDUSTRIAL - LESLIE TWP	Distrib Unattended	45000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	100.00	1					1
	0.00	0					2
	40.00	2					3
	12.50	1					4
	0.00	0					5
	26.50	2					6
	12.50	1					7
	12.50	1					8
	6.25	1					9
	6.25	1					10
	12.50	1					11
	12.50	1					12
	12.50	1					13
	0.00	0					14
	25.00	2					15
	12.50	1					16
	0.00	0					17
	40.00	2					18
	12.50	1					19
	0.00	0					20
	200.00	2					21
	6.25	1					22
	40.00	1					23
	0.00	0					24
	32.50	2					25
	6.25	1					26
	0.00	0					27
	32.50	2					28
	6.25	1					29
	0.00	0					30
	0.00	0					31
	23.25	3					32
	6.25	1					33
	0.00	0					34
	0.00	0					35
	37.50	3					36
	0.00	0					37
	32.50	2					38
	3.13	1					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	4800
2	LETTS ROAD - LARKIN TWP	Distrib Unattended	138000	24900	
3	LEVEL PARK - BEDFORD TWP	Distrib Unattended	46000	8320	
4	LEVELY - EDENVILLE TWP	Distrib Unattended	46000	24900	
5	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
6	LIBERTY - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
7	LINCOLN - GUSTIN TWP	Distrib Unattended	46000	12000	
8	LINDBERGH - OSHTEMO TWP	HV Distrib Unattended	138000	46000	
9	LINDEN - FENTON TWP	Distrib Unattended	46000	8320	
10	LITCHFIELD - LITCHFIELD TWP	Distrib Unattended	46000	8320	
11	LOCH ERIN - CAMBRIDGE TWP	Distrib Unattended	46000	8320	4800
12	LOGISTIC - OTTAWA TWP	Distrib Unattended	46000	12470	
13	LOMBARD - SHERIDAN TWP	Distrib Unattended	46000	8320	
14	LONG LAKE - FENTON TWP	Distrib Unattended	46000	8320	
15	LOOKING GLASS - WATERTOWN	HV Distrib Unattended	138000	46000	
16	LOOMIS - OLIVE TWP	Distrib Unattended	45000	8720	
17	LOVEJOY - BURNS TWP	Distrib Unattended	138000	24900	
18	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
19	LOVELL - KALAMAZOO	Distrib Unattended	46000	8720	
20	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	
21	LOVELL - KALAMAZOO	Distrib Unattended	46000	8320	4800
22	LYON MANOR - HIGGINS TWP	Distrib Unattended	46000	8320	
23	LYONS - LYONS TWP	Distrib Unattended	46000	8320	
24	MACATAWA - HOLLAND TWP	Distrib Unattended	46000	8320	
25	MACKINAW CITY - MACKINAW TWP	Distrib Unattended	46000	24900	
26	MAGNUS - GRANT TWP	Distrib Unattended	46000	8320	
27	MAINES ROAD - SANDSTONE TWP	Distrib Unattended	140000	8320	
28	MANCELONA - MANCELONA TWP	Distrib Unattended	46000	12470	
29	MANCHESTER - MANCHESTER TWP	Distrib Unattended	45000	8720	
30	MANISTEE - FILER TWP	Distrib Unattended	45000	7560	
31	MANITOU BEACH - ROLLIN TWP	Distrib Unattended	46000	8320	4800
32	MANLIUS - MANLIUS TWP	HV Distrib Unattended	138000	46000	
33	MANNSIDING - LINCOLN TWP	Distrib Unattended	46000	24900	
34	MANTON - CEDAR CREEK TWP	Distrib Unattended	46000	8320	
35	MAPLE CITY - KASSON TWP	Distrib Unattended	46000	12470	
36	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	12470	
37	MAPLE GROVE - FRUITPORT TWP	Distrib Unattended	46000	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 Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0					1
	25.00	2					2
	20.00	1					3
	12.50	1					4
	0.00	0					5
	16.25	2					6
	6.25	1					7
	100.00	1					8
	12.50	1					9
	12.50	1					10
	3.13	1					11
	12.50	1					12
	14.00	1					13
	12.50	1					14
	60.00	1					15
	12.50	1					16
	10.00	1					17
	0.00	0					18
	0.00	0					19
	0.00	0					20
	50.00	4					21
	6.25	1					22
	6.25	1					23
	20.00	1					24
	12.50	1					25
	6.25	1					26
	12.50	1					27
	6.25	1					28
	20.00	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
	0.00	0					36
	25.00	2					37
	2.50	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
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	140000	48000	4800
3	MARQUETTE - EASTON TWP	HV Distrib Unattended	140000	48000	4800
4	MARTIN - MARTIN TWP	Distrib Unattended	45000	8720	
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	13090	
15	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	12470	
16	MCCRACKEN - NORTON TWP	Distrib Unattended	46000	13090	
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 CENTER - SUMMIT TWP	Distrib Unattended	46000	8320	
37	MICOR - SUMMIT TWP	Distrib Unattended	46000	8320	
38	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
39	MIDDLETON - FULTON TWP	Distrib Unattended	46000	8320	
40	MIDDLEVILLE - THORNAPPLE TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	6.25	1					1
	0.00	0					2
	40.00	2					3
	12.50	1					4
	12.50	1					5
	12.50	1					6
	0.00	0					7
	0.00	0					8
	37.50	3					9
	5.00	1					10
	0.00	0					11
	12.50	2					12
	20.00	1					13
	0.00	0					14
	0.00	0					15
	24.35	3					16
	0.00	0					17
	5.63	2					18
	0.00	0					19
	30.00	2					20
	5.60	1					21
	12.50	1					22
	0.00	0					23
	40.00	2					24
	0.00	0					25
	100.00	2					26
	20.00	1					27
	0.00	0					28
	0.00	0					29
	22.50	3					30
	7.00	1					31
	7.00	1					32
	6.25	1					33
	6.25	1					34
	20.00	1					35
	12.50	1					36
	12.50	1					37
	0.00	0					38
	11.25	2					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MIDLAND - MIDLAND TWP	Distrib Unattended	45000	8720	
2	MIDWAY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
3	MILBOURNE - FLINT	Distrib Unattended	46200	8320	
4	MILES ROAD - SOUTH ARM TWP	HV Distrib Unattended	138000	46000	4800
5	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	4800
6	MILHAM - PORTAGE TWP	HV Distrib Unattended	138000	46000	7200
7	MILL GROVE - ALLEGAN TWP	Distrib Unattended	46000	24900	
8	MILLER ROAD - FLINT	Distrib Unattended	45000	8720	
9	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
10	MILLERS POINT - KALAMAZOO	Distrib Unattended	138000	8320	
11	MILTON - BIG RAPIDS TWP	Distrib Unattended	46000	13090	
12	MISSION - UNION TWP	Distrib Unattended	46000	8320	
13	MOLINE - DORR TWP	Distrib Unattended	46000	8320	
14	MONA LAKE - FRUITPORT TWP	Distrib Unattended	46000	12470	
15	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
16	MONITOR - MONITOR TWP	HV Distrib Unattended	140000	46000	7200
17	MONTAGUE - MONTAGUE TWP	Distrib Unattended	46000	12470	
18	MONTEREY - SALEM TWP	Distrib Unattended	69000	8320	
19	MONTROSE - MONTROSE TWP	Distrib Unattended	43800	8720	
20	MONUMENT - OSCODA TWP	Distrib Unattended	45000	8720	
21	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	4800
22	MOORE ROAD - FAYETTE TWP	HV Distrib Unattended	138000	46000	7200
23	MORENCI - SENECA TWP	Distrib Unattended	46000	12470	
24	MORGAN - PENNFIELD TWP	Distrib Unattended	46000	8320	
25	MORLEY - BUENA VISTA TWP	Distrib Unattended	46000	8320	
26	MORRELL - SUMMIT TWP	Distrib Unattended	46000	8320	
27	MORRICE - PERRY TWP	Distrib Unattended	46000	8320	
28	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	11500
29	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
30	MORROW - COMSTOCK TWP	HV Distrib Unattended	138000	46000	4800
31	MT FOREST - MOUNT FOREST TWP	Distrib Unattended	46000	8320	
32	MT MORRIS - MT MORRIS TWP	Distrib Unattended	46000	8320	
33	MT PLEASANT - UNION TWP	Distrib Unattended	46000	8320	
34	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
35	MULLINS - WALKER TWP	Distrib Unattended	138000	12470	
36	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
37	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	12470	
38	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	138000	46000	7200
39	MUSKEGON HEIGHTS - MUSKEGON	Distrib Unattended	140000	46000	7200
40	NAPOLEON - NAPOLEON TWP	Distrib Unattended	45000	8720	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	12.50	1					1
	12.50	1					2
	12.50	1					3
	30.00	1					4
	0.00	0					5
	200.00	2					6
	12.50	1					7
	20.00	1					8
	0.00	0					9
	40.00	2					10
	20.00	1					11
	20.00	1					12
	12.50	1					13
	14.00	1					14
	0.00	0					15
	100.00	2					16
	6.25	1					17
	12.50	1					18
	10.00	1					19
	2.80	1					20
	0.00	0					21
	200.00	2					22
	5.60	1					23
	12.50	1					24
	12.50	1					25
	12.50	1					26
	6.25	1					27
	0.00	0					28
	0.00	0					29
	130.00	3					30
	7.00	1					31
	12.50	1					32
	12.50	1					33
	0.00	0					34
	40.00	2					35
	0.00	0					36
	0.00	0					37
	0.00	0					38
	260.00	4					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	NAPOLEON - NAPOLEON TWP	Distrib Unattended	46000	8320	7200
2	NASHVILLE - CASTLETON TWP	Distrib Unattended	46000	8320	
3	NEELEY - GUN PLAIN TWP	Distrib Unattended	46000	8320	
4	NEFF ROAD - THETFORD TWP	Distrib Unattended	138000	24900	
5	NESTROM - FRUITLAND TWP	Distrib Unattended	46000	12470	
6	NEW HAVEN - NEW HAVEN TWP	Distrib Unattended	46000	8320	
7	NEW LOTHROP - HAZELTON TWP	Distrib Unattended	46000	8320	
8	NEW RICHMOND - MANLIUS TWP	Distrib Unattended	46000	8320	
9	NEW/USED, PENDING CHECKOUT - ALMA		45000	8720	
10	NEW/USED, PENDING CHECKOUT - ALMA		43800	8720	
11	NEW/USED, PENDING CHECKOUT - ALMA		45000	4360	
12	NEW/USED, PENDING CHECKOUT - ALMA		45000	8720	
13	NEW/USED, PENDING CHECKOUT - ALMA		46200	480	
14	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
15	NEW/USED, PENDING CHECKOUT - ALMA		140000	13800	
16	NEW/USED, PENDING CHECKOUT - ALMA		140000	8720	
17	NEW/USED, PENDING CHECKOUT - ALMA		140000	13090	
18	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
19	NEW/USED, PENDING CHECKOUT - ALMA		46200	8720	
20	NEW/USED, PENDING CHECKOUT - ALMA		48600	26190	
21	NEW/USED, PENDING CHECKOUT - ALMA		140000	13090	
22	NEW/USED, PENDING CHECKOUT - ALMA		140000	26190	
23	NEW/USED, PENDING CHECKOUT - ALMA		147500	13090	
24	NEW/USED, PENDING CHECKOUT - ALMA		138000	24900	
25	NEW/USED, PENDING CHECKOUT - ALMA		46200	13800	
26	NEW/USED, PENDING CHECKOUT - ALMA		140000	46000	
27	NEW/USED, PENDING CHECKOUT - ALMA		45000	13090	
28	NEW/USED, PENDING CHECKOUT - ALMA		46000	2500	
29	NEWARK - HOLLY TWP	Distrib Unattended	46000	8320	4800
30	NEWAYGO - GARFIELD TWP	Distrib Unattended	46000	8320	
31	NEWBURG - VERNON TWP	Distrib Unattended	46000	24900	
32	NIAGARA - SAGINAW	Distrib Unattended	46000	12470	
33	NINETEEN MILE ROAD - GREEN TWP	Distrib Unattended	138000	12470	
34	NOBLE - WHITNEY TWP	Distrib Unattended	46000	24900	
35	NORGE MACHINE - LAKETON TWP	Distrib Unattended	46000	12470	
36	NORTH ADAMS - ADAMS TWP	Distrib Unattended	45000	8720	
37	NORTH ALLEGAN - ALLEGAN TWP	Distrib Unattended	46000	8320	
38	NORTH BELDING - OTISCO TWP	HV Distrib Unattended	138000	46000	
39	NORTH CORUNNA - CALEDONIA TWP	Distrib Unattended	138000	8320	
40	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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)	
	21.88	2	20				1
	6.25	1					2
	3.13	1					3
	12.50	1					4
	6.25	1					5
	6.25	1					6
	5.60	1					7
	3.12	1					8
	0.00	0					9
	0.00	0					10
	0.00	0					11
	0.00	0					12
	0.00	0					13
	0.00	0					14
	0.00	0					15
	0.00	0					16
	0.00	0					17
	0.00	0					18
	0.00	0					19
	0.00	0					20
	0.00	0					21
	0.00	0					22
	0.00	0					23
	0.00	0					24
	0.00	0					25
	0.00	0					26
	0.00	0					27
	333.13	0					28
	5.00	1					29
	3.13	1					30
	9.38	1					31
	12.50	1					32
	12.50	1					33
	7.00	1					34
	12.50	1					35
	6.25	1					36
	12.50	1					37
	50.00	1					38
	12.50	1					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
2	NORTH KENT - PLAINFIELD TWP	Distrib Unattended	46000	12470	
3	NORTH LANSING - DEWITT TWP	Distrib Unattended	46000	8320	
4	NORTH MUSKEGON - MUSKEGON	Distrib Unattended	46000	12470	
5	NORTH PARK - GRAND RAPIDS	Distrib Unattended	46000	12470	
6	NORTHERN FIBRE - OLIVE TWP	Distrib Unattended	138000	8320	
7	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
8	NORTHPORT - LEELANAU TWP	Distrib Unattended	46000	12470	
9	NORTON - FRUITPORT TWP	Distrib Unattended	46000	12470	
10	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
11	NUNICA - CROCKERY TWP	Distrib Unattended	46000	8320	
12	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
13	OAK STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
14	OAKLAND - HOLLY TWP	HV Distrib Unattended	138000	46000	4800
15	OAKWOOD - KALAMAZOO	Distrib Unattended	46000	8320	
16	O-AT-KA - EAST BAY TWP	Distrib Unattended	46000	12470	
17	OBERLIN - SAGE TWP	Distrib Unattended	46000	24900	
18	OCEANA - HART TWP	HV Distrib Unattended	138000	46000	7200
19	OGEMAW - WEST BRANCH TWP	HV Distrib Unattended	138000	46000	4800
20	OHMAN ROAD - EVART TWP	Distrib Unattended	138000	24900	
21	OKEMOS - MERIDIAN TWP	Distrib Unattended	45000	8720	
22	OLIVER - OWOSSO TWP	Distrib Unattended	46000	8320	
23	OLIVET - WALTON TWP	Distrib Unattended	46000	8320	
24	ONEKAMA - BEAR LAKE TWP	Distrib Unattended	46000	12470	
25	ONSTED - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
26	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
27	ORCHARD ROAD - MIDLAND TWP	Distrib Unattended	46000	8320	
28	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
29	ORIOLE - MASON TWP	Distrib Unattended	46000	24900	
30	ORLEANS - ORLEANS TWP	Distrib Unattended	46000	8320	
31	OSCODA - AU SABLE TWP	Distrib Unattended	45000	11550	
32	OSHTIMO - OSHTIMO TWP	Distrib Unattended	46000	8320	
33	OTISVILLE - FOREST TWP	Distrib Unattended	46000	8320	
34	OTSEGO - MARTIN TWP	Distrib Unattended	46000	8320	
35	OTTAWA BEACH - PARK TWP	Distrib Unattended	46000	8320	
36	OVID - OVID TWP	Distrib Unattended	46000	8320	
37	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
38	OWOSSO - CALEDONIA TWP	Distrib Unattended	46000	8320	
39	OWOSSO - CALEDONIA TWP	Distrib Unattended	140000	46000	7200
40	PACKARD - EATON	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0					1
	31.50	3					2
	12.50	1					3
	20.00	1					4
	20.00	1					5
	12.50	1					6
	0.00	0					7
	6.26	2					8
	12.50	1					9
	0.00	0					10
	4.38	2					11
	0.00	0					12
	18.10	2					13
	50.00	1					14
	12.50	1					15
	12.50	1					16
	12.50	1					17
	50.00	1					18
	15.00	1					19
	12.50	1					20
	12.50	1					21
	12.50	1					22
	12.50	1					23
	12.50	1					24
	6.25	1					25
	0.00	0					26
	20.00	2					27
	0.00	0					28
	25.00	2					29
	6.25	1					30
	6.25	1					31
	7.00	1					32
	12.50	1					33
	6.25	1					34
	12.50	1					35
	12.50	1					36
	0.00	0					37
	0.00	0					38
	125.00	3					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	PAGE AVENUE - LEONI TWP	HV Distrib Unattended	138000	46000	4800
2	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
3	PALMER - KALAMAZOO	Distrib Unattended	46000	8320	
4	PALMYRA - PALMYRA TWP	Distrib Unattended	46000	12470	
5	PALO - RONALD TWP	Distrib Unattended	46000	8320	
6	PARAMOUNT - PLAINFIELD TWP	Distrib Unattended	45000	13090	
7	PARKWAY - KALAMAZOO	Distrib Unattended	46000	8320	
8	PARKWAY - KALAMAZOO	Distrib Unattended	48600	8720	
9	PARMA - PARMA TWP	Distrib Unattended	46000	8720	
10	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
11	PARNALL - BLACKMAN	Distrib Unattended	46000	8320	
12	PARR ROAD - MANCHESTER TWP	HV Distrib Unattended	138000	46000	4800
13	PASADENA - FLINT	HVD / Distrib Unattended	140000	46000	7200
14	PATTERSON - BANGOR TWP	Distrib Unattended	46000	8320	
15	PAVILION - PAVILION TWP	Distrib Unattended	138000	8320	
16	PEACH RIDGE - SPARTA TWP	Distrib Unattended	48600	13090	
17	PEACOCK - BATH TWP	Distrib Unattended	46000	8320	
18	PEARLINE - ALLENDALE TWP	Distrib Unattended	138000	12470	
19	PECK ROAD - MONTCALM TWP	Distrib Unattended	46000	24900	
20	PELLSTON - MCKINLEY TWP	Distrib Unattended	46000	12470	
21	PENINSULA - ACME TWP	Distrib Unattended	46000	12470	
22	PENNFIELD - PENNFIELD TWP	Distrib Unattended	46000	8720	
23	PENTWATER - PENTWATER TWP	Distrib Unattended	46000	12470	
24	PERRY - PERRY TWP	Distrib Unattended	46000	8320	
25	PETTIS ROAD - ADA TWP	Distrib Unattended	138000	24900	
26	PEWAMO - DALLAS TWP	Distrib Unattended	46000	12000	
27	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
28	PHILLIPS - KALAMAZOO	Distrib Unattended	46000	8320	
29	PICKEREL - PAVILION TWP	Distrib Unattended	46000	8320	
30	PIERSON - PIERSON TWP	Distrib Unattended	46000	8320	
31	PIGEON LAKE - PORT SHELDON TWP	Distrib Unattended	46000	8320	
32	PINCONNING - PINCONNING TWP	Distrib Unattended	46000	8320	
33	PINE RIVER - ARCADA TWP	Distrib Unattended	46000	8720	
34	PINGREE - ALLENDALE TWP	HV Distrib Unattended	138000	46000	7200
35	PISTON RING - SPARTA TWP	Distrib Unattended	46000	8320	
36	PISTON RING - SPARTA TWP	Distrib Unattended	138000	7200	
37	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
38	PITCHER - KALAMAZOO	Distrib Unattended	46000	8320	
39	PITTSFORD - PITTSFORD TWP	Distrib Unattended	46000	24900	
40	PLAINFIELD - PLAINFIELD TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	100.00	1					1
	0.00	0					2
	25.00	2					3
	5.00	1					4
	2.50	1					5
	20.00	1					6
	0.00	0					7
	25.00	2					8
	7.00	1					9
	0.00	0					10
	25.00	2					11
	40.00	1					12
	100.00	1					13
	12.50	1					14
	20.00	1					15
	12.50	1					16
	14.00	1					17
	20.00	1					18
	10.00	1					19
	6.25	1					20
	12.50	1					21
	7.00	1					22
	2.50	1					23
	12.50	1					24
	12.50	1					25
	6.25	1					26
	0.00	0					27
	25.00	2					28
	5.00	1					29
	6.25	1					30
	12.50	1					31
	7.00	1					32
	20.00	1					33
	50.00	1					34
	0.00	0					35
	32.50	2					36
	0.00	0					37
	11.85	2					38
	6.25	1					39
	12.50	1					40

Name of Respondent		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS						
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)			
			Primary (c)	Secondary (d)	Tertiary (e)	
1	PLAINWELL - GUN PLAIN TWP	Distrib Unattended	46000	8320	4800	
2	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800		
3	PORT CALCITE - ROGERS TWP	Distrib Unattended	138000	13800		
4	PORT SHELDON - PORT SHELDON TWP	HV Distrib Unattended	138000	46000		
5	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320		
6	PORTAGE - PORTAGE TWP	Distrib Unattended	46000	8320		
7	PORTER - GRAND BLANC TWP	Distrib Unattended	138000	8320		
8	PORTSMOUTH - BLUMFIELD TWP	Distrib Unattended	138000	24900		
9	POTTER - SAGINAW	Distrib Unattended	46000	8320		
10	POTTER - SAGINAW	Distrib Unattended	46000	8320		
11	POTTERVILLE - BENTON TWP	Distrib Unattended	46000	8720		
12	PRESCOTT - RICHLAND TWP	Distrib Unattended	46000	11000		
13	PRICE ROAD - LINCOLN TWP	Distrib Unattended	138000	26190		
14	PRINCETON - EMMET TWP	Distrib Unattended	46000	8320	13800	
15	PROGRESS STREET - HILLMAN TWP	Retail Distrib Unattended	138000	12470		
16	PULLMAN - LEE TWP	Distrib Unattended	46000	8320		
17	QUINCY - QUINCY TWP	Distrib Unattended	46000	8320		
18	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000		
19	RACE STREET - GRAND RAPIDS	HV Distrib Unattended	138000	46000		
20	RAISIN - RAISIN TWP	HV Distrib Unattended	138000	46000		
21	RAMONA - GRAND RAPIDS	Distrib Unattended	45000	13090		
22	RAMONA - GRAND RAPIDS	Distrib Unattended	46000	12470		
23	RANGER LAKE - PLAINFIELD TWP	Distrib Unattended	46000	24900		
24	RANKIN - MUNDY TWP	Distrib Unattended	46000	8320		4800
25	RANSOM - JAMESTOWN TWP	HV Distrib Unattended	138000	46000		
26	RATIGAN - CANNON TWP	Distrib Unattended	138000	24940		
27	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	8320		
28	RAVENNA - RAVENNA TWP	Distrib Unattended	46000	13090		
29	RAVINE - KALAMAZOO	Distrib Unattended	45000	8720		
30	READING - READING TWP	Distrib Unattended	46000	8320		
31	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320		
32	RED ARROW - BURTON TWP	Distrib Unattended	46000	8320		
33	RED CEDAR - MERIDIAN TWP	Distrib Unattended	46000	8320		
34	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320		
35	REED CITY - ALGOMA TWP	Distrib Unattended	46000	8320		
36	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320		
37	REMUS - WHEATLAND TWP	Distrib Unattended	46000	8320		
38	RENTON - BATTLE CREEK TWP	Distrib Unattended	46000	8320		
39	REYNOLDS - SUMMIT TWP	Distrib Unattended	46000	24900		
40	RICE CREEK - SHERIDAN TWP	HV Distrib Unattended	138000	46000	4800	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
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
	0.00	0					2
	20.00	2					3
	50.00	1					4
	0.00	0					5
	25.00	2					6
	12.50	1					7
	10.00	1					8
	0.00	0					9
	40.00	2					10
	12.50	1					11
	6.25	1					12
	12.50	1					13
	12.50	1					14
	12.50	1					15
	5.00	1					16
	12.50	1					17
	0.00	0					18
	200.00	2					19
	50.00	1					20
	0.00	0					21
	40.00	2					22
	6.25	1					23
	12.50	1					24
	100.00	1					25
	20.00	1					26
	0.00	0					27
	17.50	2					28
	12.50	1					29
	6.25	1					30
	0.00	0					31
	26.50	2					32
	7.00	1					33
	0.00	0					34
	19.50	2					35
	0.00	0					36
	11.25	2					37
	3.13	1					38
	7.00	1					39
	40.00	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	RICHLAND - RICHLAND TWP	Distrib Unattended	46000	8320	
2	RIDGEVIEW - COMSTOCK TWP	Distrib Unattended	45000	8720	
3	RIGA - RIGA TWP	Distrib Unattended	46000	12470	
4	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
5	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	138000	46000	4800
6	RIGGSVILLE - IVERNESS TWP	HV Distrib Unattended	140000	48000	4800
7	RIVERDALE - SUMNER TWP	Distrib Unattended	46000	11000	
8	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
9	RIVERTOWN - WYOMING TWP	Distrib Unattended	138000	12470	
10	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
11	RIVERVIEW - KALAMAZOO	HV Distrib Unattended	138000	46000	4800
12	RIX ROAD - OSHTOMO TWP	Distrib Unattended	45000	8720	
13	ROBERTS STREET - BLACKMAN TWP	Distrib Unattended	46000	8320	
14	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	8320	
15	ROCKFORD - ALGOMA TWP	Distrib Unattended	46000	24900	
16	RODNEY - COLFAX TWP	Distrib Unattended	46000	24900	
17	ROEDEL ROAD - FRANKENMUTH TWP	Distrib Unattended	138000	8320	
18	ROGUE RIVER - PLAINFIELD TWP	Distrib Unattended	138000	24900	
19	ROLLIN - ROLLIN TWP	Distrib Unattended	45000	8720	
20	ROSCOMMON - HIGGINS TWP	Distrib Unattended	46000	24900	
21	ROSE CITY - CUMMING TWP	Distrib Unattended	46000	8320	
22	ROSEBUSH - ISABELLA TWP	Distrib Unattended	46000	8320	
23	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
24	ROSEWOOD - GEORGETOWN TWP	Distrib Unattended	46000	12470	
25	ROTHBURY - GRANT TWP	Distrib Unattended	46000	12470	
26	ROUND LAKE - LIBERTY TWP	Distrib Unattended	46000	8320	
27	RUSSELL ROAD - RAISIN TWP	Distrib Unattended	46000	12470	
28	RUSSELLVILLE - RICHFIELD TWP	Distrib Unattended	46000	8320	
29	RUTLAND - RUTLAND TWP	Distrib Unattended	46000	8320	
30	RYNO - BIG CREEK TWP	Distrib Unattended	140000	26190	
31	SAGINAW RIVER - ZILWAUKEE TWP	HV Distrib Unattended	138000	46000	4800
32	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8320	
33	SAGINAW STREET - BURTON TWP	HVD / Distrib Unattended	46000	8720	
34	SALEM - SALEM TWP	Distrib Unattended	46000	8320	
35	SALZBURG - BANGOR TWP	Distrib Unattended	46000	8320	
36	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
37	SAMARIA - BEDFORD TWP	HV Distrib Unattended	138000	46000	4800
38	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
39	SANDERSON - EUREKA TWP	Distrib Unattended	138000	24900	
40	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	2300	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	7.00	1					1
	12.50	1					2
	2.50	1					3
	0.00	0					4
	0.00	0					5
	80.00	3					6
	7.00	1					7
	0.00	0					8
	40.00	2					9
	0.00	0					10
	200.00	2					11
	20.00	1					12
	20.00	1					13
	0.00	0					14
	32.50	2					15
	12.50	1					16
	12.50	1					17
	20.00	1					18
	12.50	1					19
	5.00	1					20
	6.25	1					21
	6.25	1					22
	0.00	0					23
	25.00	2					24
	12.50	1					25
	2.50	1					26
	12.50	1					27
	10.00	1					28
	12.50	1					29
	12.50	1					30
	30.00	1					31
	0.00	0					32
	40.00	2					33
	12.50	1					34
	5.00	1					35
	0.00	0					36
	77.50	2					37
	0.00	0					38
	32.50	2					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line			VOLTAGE (In Mva)		
No.	Name and Location of Substation	Character of Substation	Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SANFORD DAM - JEROME TWP	Distrib Unattended	46000	8320	4800
2	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
3	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
4	SARANAC - BOSTON TWP	Distrib Unattended	46000	8320	
5	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
6	SAUGATUCK - SAUGATUCK TWP	Distrib Unattended	46000	8320	
7	SAVIDGE - SPRING LAKE TWP	Distrib Unattended	138000	12470	
8	SCENIC LAKE - WOODHULL TWP	Distrib Unattended	138000	8320	
9	SCHOOL ROAD - BEDFORD TWP	Distrib Unattended	46000	12470	
10	SCHUSS MOUNTAIN - CUSTER TWP	Distrib Unattended	46000	12470	
11	SCIPPIO - SCIPPIO TWP	Distrib Unattended	46000	8320	
12	SCOTT LAKE - LEE TWP	HV Distrib Unattended	138000	46000	
13	SCOTTS - CLIMAX TWP	Distrib Unattended	46000	8320	
14	SCOTTVILLE - AMBER TWP	Distrib Unattended	46000	24900	
15	SECORD DAM - SECORD TWP	Distrib Unattended	46000	2400	
16	SEIDEL - SAGINAW	Distrib Unattended	46000	8320	
17	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
18	SHAFFER - PARIS TWP	Distrib Unattended	46000	12470	
19	SHANTY CREEK - KEARNEY TWP	Distrib Unattended	46000	12470	
20	SHARON HOLLOW - MANCHESTER TWP	Distrib Unattended	45000	8720	
21	SHATTUCK - SAGINAW	Distrib Unattended	46000	8320	4800
22	SHELBY - ARCADA TWP	Distrib Unattended	46000	12470	
23	SHEPHERD - COE TWP	Distrib Unattended	46000	8320	
24	SHERIDAN - FAIRPLAIN TWP	Distrib Unattended	46000	8320	
25	SHERMAN - WILBER TWP	Distrib Unattended	46000	8320	
26	SHIELDS - SWAN CREEK TWP	Distrib Unattended	46000	8320	
27	SILVER LAKE - GARFIELD TWP	Distrib Unattended	46000	12470	
28	SIMMONS - WEST BRANCH TWP	Distrib Unattended	138000	24900	
29	SIMPSON - MENDON TWP	HV Distrib Unattended	138000	46000	
30	SINCLAIR - GRAND RAPIDS	Distrib Unattended	69000	12470	
31	SINCLAIR - GRAND RAPIDS	Distrib Unattended	138000	12470	
32	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8720	
33	SKYLARK - GRAND BLANC TWP	Distrib Unattended	46000	8320	
34	SLOAN - FLINT	Distrib Unattended	46000	8320	
35	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
36	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
37	SMALLWOOD DAM - HAY TWP	Distrib Unattended	8320	2400	
38	SMALLWOOD DAM - HAY TWP	Distrib Unattended	46000	8320	
39	SMITH CREEK - OGEMAW TWP	Distrib Unattended	138000	24940	
40	SNYDER - DICKSON TWP	Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
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)	
	11.25	2					1
	0.00	0					2
	0.00	0					3
	11.25	3					4
	0.00	0					5
	18.75	2					6
	12.50	1					7
	12.50	1					8
	12.50	1					9
	6.25	1					10
	3.13	1					11
	40.00	1					12
	6.25	1					13
	7.00	1					14
	1.50	1					15
	12.50	1					16
	0.00	0					17
	50.00	2					18
	6.25	1					19
	12.50	1					20
	20.00	1					21
	6.25	1					22
	12.50	1					23
	6.25	1					24
	1.88	1					25
	12.50	1					26
	12.50	1					27
	14.00	1					28
	37.50	1					29
	0.00	0					30
	100.00	2					31
	0.00	0					32
	32.50	2					33
	12.50	1					34
	0.00	0					35
	0.00	0					36
	0.00	0					37
	4.46	4					38
	20.00	1					39
	12.50	1					40

Name of Respondent		This Report Is:	Date of Report		Year of Report
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)		December 31, 2018
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SONOMA - BATTLE CREEK	HV Distrib Unattended	138000	46000	7200
2	SOUTH WASHINGTON - SAGINAW TWP	Distrib Unattended	46000	8320	
3	SPARES, M&S 22 - ALMA		47400	26190	
4	SPARES, M&S 22 - ALMA		45000	13800	
5	SPARES, M&S 22 - ALMA		47400	26190	
6	SPARES, M&S 22 - ALMA		140000	13090	
7	SPARES, M&S 22 - ALMA		140000	8720/4360	
8	SPARES, M&S 22 - ALMA		140000	8720	
9	SPARES, M&S 22 - ALMA		140000	13800	
10	SPARES, M&S 22 - ALMA		140000	46000	7200
11	SPAULDING - ADA TWP	HV Distrib Unattended	138000	46000	7200
12	SPICEBUSH - LEE TWP	Distrib Unattended	46000	24900	
13	SPRING ARBOR - SPRING ARBOR TWP	Distrib Unattended	46000	8320	
14	SPRING DRIVE - BROOKS TWP	Distrib Unattended	45000	26190	
15	SPRING LAKE - SPRING LAKE TWP	Distrib Unattended	46000	12470	
16	SPRINGFIELD - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
17	SPRINGPORT - SPRINGPORT TWP	Distrib Unattended	46000	8320	
18	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8720	
19	SPRINKLE - PORTAGE TWP	Distrib Unattended	46000	8320	
20	SPRUCE ROAD - ALCONA TWP	Distrib Unattended	138000	24900	
21	SQUIRE HILL - FLINT	Distrib Unattended	46000	8320	
22	SQUIRES - ALLEN TWP	Distrib Unattended	46000	8320	
23	ST CHARLES - ST CHARLES TWP	Distrib Unattended	45000	8320	
24	ST HELEN - AU SABLE TWP	Distrib Unattended	46000	8320	
25	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
26	ST JOHNS - BINGHAM TWP	Distrib Unattended	46000	8320	
27	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	8320	
28	ST LOUIS - BETHANY TWP	Retail Distrib Unattended	46000	4160	
29	STACEY - CLAYTON TWP	Distrib Unattended	138000	24900	
30	STADIUM - KALAMAZOO	Distrib Unattended	46000	8320	
31	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
32	STANDALE - WALKER TWP	Distrib Unattended	46000	12470	
33	STANDISH - STANDISH TWP	Distrib Unattended	46000	8320	
34	STANLEY - MT MORRIS TWP	Distrib Unattended	46000	8320	
35	STANTON - EVERGREEN TWP	Distrib Unattended	43800	8720	
36	STANTON - EVERGREEN TWP	Distrib Unattended	48000	8660	
37	STANWOOD - MECOSTA TWP	Distrib Unattended	45000	13090	
38	STARKS - HOMER TWP	Distrib Unattended	45000	8320	
39	STATE STREET - SAGINAW	Distrib Unattended	46000	8320	
40	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	50.00	1	8				1
	12.50	1					2
	0.00	0					3
	0.00	0					4
	0.00	0					5
	0.00	0					6
	0.00	0					7
	0.00	0					8
	0.00	0					9
	233.75						10
	100.00	1					11
	5.00	1					12
	12.50	1					13
	12.50	1					14
	12.50	1					15
	12.50	1					16
	6.25	1					17
	0.00	0					18
	25.00	2					19
	12.50	1					20
	12.50	1					21
	7.00	1					22
	12.50	1					23
	7.00	1					24
	0.00	0					25
	12.50	2					26
	0.00	0					27
	15.63	2					28
	12.50	1					29
	9.38	1					30
	0.00	0					31
	25.00	2					32
	12.50	1					33
	12.50	1					34
	0.00	0					35
	5.00	2					36
	12.50	1					37
	12.50	1					38
	20.00	1					39
	0.00	0					40

Name of Respondent		This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
Consumers Energy Company						
SUBSTATIONS						
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)			
			Primary (c)	Secondary (d)	Tertiary (e)	
1	STEEL DRIVE - FENTON TWP	Distrib Unattended	46000	8320		
2	STERNS ROAD - ERIE TWP	Distrib Unattended	46000	12470		
3	STEVENS - WYOMING TWP	Distrib Unattended	46000	12470		
4	STOCKBRIDGE - STOCKBRIDGE TWP	Distrib Unattended	46000	8320		
5	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090		
6	STONEGATE - GRAND RAPIDS	Distrib Unattended	138000	13090		
7	STOVER - KEARNEY TWP	HV Distrib Unattended	138000	46000	4800	
8	STRONACH - STRONACH TWP	HV Distrib Unattended	138000	46000	4800	
9	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200	
10	SUMMERTON - CHIPPEWA TWP	HV Distrib Unattended	138000	46000	7200	
11	SUMMIT - SUMMIT TWP	Distrib Unattended	46000	8320		
12	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8720		
13	SUNFIELD - SUNFIELD TWP	Distrib Unattended	46000	8320		
14	SURREY - SURREY TWP	Distrib Unattended	46000	24900		
15	SUTTONS BAY - SUTTONS BAY TWP	Distrib Unattended	46000	12470		
16	SWAN CREEK - CHESHIRE TWP	Distrib Unattended	47400	8720		
17	SWARTZ CREEK - GAINES TWP	Distrib Unattended	46000	8320		
18	SYLVAN - SYLVAN TWP	Distrib Unattended	46000	8320		
19	TALLMAN - EAGLE TWP	Distrib Unattended	138000	24900		
20	TAMARACK - CATO TWP	Distrib Unattended	46000	12000		
21	TANIUM - MONTAGUE TWP	Distrib Unattended	45000	13090		
22	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320		
23	TAWAS - BALDWIN TWP	Distrib Unattended	46000	8320		
24	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470		
25	TECUMSEH - TECUMSEH TWP	Distrib Unattended	46000	12470		
26	TEFT ROAD - SWAN CREEK TWP	Distrib Unattended	46000	8320		
27	TEKONSHA - TEKONSHA TWP	Distrib Unattended	46000	8320		
28	TEMPERANCE - BEDFORD TWP	Distrib Unattended	46000	12470		
29	TERRACE - MUSKEGON	Distrib Unattended	46000	12470		
30	TEXAS - TEXAS TWP	Distrib Unattended	46000	8320		
31	THAYER - SAGINAW	Distrib Unattended	46000	8320		
32	THOMAS - THOMAS TWP	Distrib Unattended	46000	8320		
33	THOMPSON ROAD - CAMPBELL TWP	Distrib Unattended	138000	46000	7200	
34	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320		
35	THORNAPPLE - ADA TWP	Distrib Unattended	46000	8320		
36	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	11500	
37	TIHART - MERIDIAN TWP	HV Distrib Unattended	138000	46000	7200	
38	TINSMAN - HOLLY TWP	Distrib Unattended	138000	8320		
39	TIPPY HYDRO - DICKSON TWP	Generation & HV Distrib Un	138000	7500		
40	TITUS LAKE - WAYLAND TWP	Distrib Unattended	138000	8320		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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
	14.00	1					2
	12.50	1					3
	12.50	1					4
	0.00	0					5
	40.00	2					6
	18.75	1					7
	40.00	1					8
	0.00	0					9
	200.00	2					10
	12.50	1					11
	0.00	0					12
	6.26	2					13
	6.25	1					14
	6.25	1					15
	6.25	1					16
	12.50	1					17
	12.50	1					18
	14.00	1					19
	6.25	1					20
	20.00	1					21
	0.00	0					22
	6.26	2					23
	0.00	0					24
	18.75	2					25
	12.50	1					26
	6.25	1					27
	12.50	1					28
	12.50	1					29
	12.50	1					30
	12.50	1					31
	12.50	1					32
	50.00	1					33
	0.00	0					34
	12.50	2					35
	0.00	0					36
	100.00	2					37
	12.50	1					38
	22.50	1					39
	12.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TOWN LINE - MONITOR TWP	Distrib Unattended	46000	8320	
2	TRANSFORMERS USED, PENDING EVALUATION -		46000	480	
3	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
4	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
5	TRANSFORMERS USED, PENDING EVALUATION -		46200	480	
6	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
7	TRANSFORMERS USED, PENDING EVALUATION -		46000	12470	
8	TRANSFORMERS USED, PENDING EVALUATION -		46200	20800	
9	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
10	TRANSFORMERS USED, PENDING EVALUATION -		47400	13800	
11	TRANSFORMERS USED, PENDING EVALUATION -		46000	13800	
12	TRANSFORMERS USED, PENDING EVALUATION -		46200	8720	
13	TRANSFORMERS USED, PENDING EVALUATION -		140000	24940	
14	TRANSFORMERS USED, PENDING EVALUATION -		46000	8320	
15	TRANSFORMERS USED, PENDING EVALUATION -		46000	13800	
16	TRANSFORMERS USED, PENDING EVALUATION -		46200	13800	
17	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
18	TRANSFORMERS USED, PENDING EVALUATION -		138000	24900	
19	TRANSFORMERS USED, PENDING EVALUATION -		46200	13090	
20	TRANSFORMERS USED, PENDING EVALUATION -		46200	13800	
21	TRANSFORMERS USED, PENDING EVALUATION -		140000	13800	
22	TRANSFORMERS USED, PENDING EVALUATION -		140000	13800	
23	TRAVIS - COOPER TWP	Distrib Unattended	46000	8320	
24	TREMAINE - ORANGE TWP	Distrib Unattended	70000	26190	
25	TRIPP ROAD - RANSOM TWP	Distrib Unattended	46000	8320	
26	TROWBRIDGE - TROWBRIDGE TWP	HV Distrib Unattended	140000	48000	4800
27	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	45000	8720	
28	TRUFANT - MAPLE VALLEY TWP	Distrib Unattended	46000	8320	
29	TUCKER - HOLLY TWP	Distrib Unattended	46000	8320	
30	TURNER - TURNER TWP	Distrib Unattended	46000	24900	
31	TUSTIN - BURDELL TWP	Distrib Unattended	46000	24900	
32	TWELFTH STREET - PORTAGE TWP	Distrib Unattended	138000	8320	
33	TWILIGHT - COMSTOCK TWP	Distrib Unattended	138000	8320	
34	TWIN LAKE - DALTON TWP	Distrib Unattended	46000	8320	
35	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
36	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	
37	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
38	TWINING - TURNER TWP	HV Distrib Unattended	138000	46000	4800
39	ULMER - BIRCH RUN TWP	Distrib Unattended	46000	8320	
40	UNIVERSITY - LANSING TWP	Distrib Unattended	46000	8320	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	5.00	1					1
	0.00	0					2
	0.00	0					3
	0.00	0					4
	0.00	0					5
	0.00	0					6
	0.00	0					7
	0.00	0					8
	0.00	0					9
	0.00	0					10
	0.00	0					11
	0.00	0					12
	0.00	0					13
	0.00	0					14
	0.00	0					15
	0.00	0					16
	0.00	0					17
	0.00	0					18
	0.00	0					19
	0.00	0					20
	0.00	0					21
	369.06		21				22
	6.25	1					23
	12.50	1					24
	3.25	1					25
	20.00	1					26
	0.00	0					27
	12.50	2					28
	12.50	1					29
	6.25	1					30
	6.25	1					31
	12.50	1					32
	20.00	1					33
	6.25	1					34
	0.00	0					35
	0.00	0					36
	0.00	0					37
	36.25	4					38
	12.50	1					39
	6.25	1					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	UPTON - DELTA TWP	Distrib Unattended	46000	8320	
2	VAN ATTA - MERIDIAN TWP	Distrib Unattended	138000	8320	
3	VAN BUREN - BLENDON TWP	Distrib Unattended	138000	12470	
4	VANDERBILT - CORWITH TWP	Distrib Unattended	138000	13200	
5	VANDERCOOK LAKE - SUMMIT TWP	Distrib Unattended	45000	8720	
6	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
7	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
8	VENICE - VENICE TWP	Distrib Unattended	46000	8320	
9	VERNON - CLARE	Distrib Unattended	138000	46000	4800
10	VERONA - PENNFIELD TWP	HV Distrib Unattended	138000	46000	4800
11	VERONA - PENNFIELD TWP	HV Distrib Unattended	140000	46000	7200
12	VEVAY - VEVAY TWP	HV Distrib Unattended	138000	46000	4800
13	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	15000	8320	
14	VILLAGE GREEN - PORTAGE TWP	Distrib Unattended	46000	8720	
15	VIRGINIA PARK - LAKETOWN TWP	Distrib Unattended	46000	8320	
16	VROOMAN - SUMMIT TWP	HV Distrib Unattended	140000	46000	7200
17	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
18	WACKERLY - LARKIN TWP	HV Distrib Unattended	138000	46000	4800
19	WAGER - GENESEE TWP	Distrib Unattended	46000	8320	
20	WAKESHMA - WAKESHMA TWP	Distrib Unattended	46000	8320	
21	WALDO - MIDLAND TWP	Distrib Unattended	46000	8320	
22	WALDRON - WRIGHT TWP	Distrib Unattended	46000	8320	
23	WALKER - WALKER TWP	Distrib Unattended	46000	12470	
24	WALLOON - BOYNE VALLEY TWP	Distrib Unattended	46000	12470	
25	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
26	WALNUT - BURTON TWP	Distrib Unattended	46000	8320	
27	WAMPLERS - CAMBRIDGE TWP	Distrib Unattended	46000	8320	
28	WARNER - PRAIREVILLE TWP	Distrib Unattended	138000	24900	
29	WARREN - WARREN TWP	HV Distrib Unattended	138000	46000	4800
30	WASHINGTON - PERE MARQUETTE TWP	Distrib Unattended	45000	26190	
31	WASHTENAW - CHELSEA TWP	HV Distrib Unattended	138000	46000	4800
32	WATERTOWN - WATERTOWN TWP	Distrib Unattended	46000	8320	
33	WATKINS - BATTLE CREEK TWP	Distrib Unattended	45000	8720	
34	WATKINS - BATTLE CREEK TWP	Distrib Unattended	46000	8320	
35	WAYLAND - WAYLAND TWP	Distrib Unattended	46000	8320	
36	WAYLAND - WAYLAND TWP	Distrib Unattended	138000	46000	4800
37	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
38	WEADOCK - HAMPTON TWP	Generation & HV Distrib At	138000	46000	4800
39	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	
40	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	12470	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018		
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)	
	12.00	1					1
	20.00	1					2
	20.00	1					3
	6.25	1					4
	20.00	1					5
	0.00	0					6
	0.00	0					7
	3.00	3					8
	37.50	1					9
	0.00	0					10
	200.00	2					11
	40.00	1					12
	0.00	0					13
	25.00	2					14
	12.50	1					15
	100.00	1					16
	0.00	0					17
	67.50	2					18
	12.50	1					19
	1.88	1					20
	12.50	1					21
	3.13	1					22
	20.00	1					23
	1.50	1					24
	0.00	0					25
	17.50	2					26
	6.25	1					27
	14.00	1					28
	40.00	1					29
	12.50	1					30
	50.00	1					31
	6.25	1					32
	0.00	0					33
	32.50	2					34
	0.00	0					35
	32.50	2					36
	0.00	0					37
	200.00	2					38
	0.00	0					39
	0.00	0					40

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	December 31, 2018	
SUBSTATIONS					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In Mya)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	130000	46000	4800
2	WEALTHY STREET - WALKER TWP	HV Distrib Unattended	138000	46000	7200
3	WEBB ROAD - PLAINFIELD TWP	Distrib Unattended	46000	8320	
4	WEBSTER - MT MORRIS TWP	Distrib Unattended	46000	8320	
5	WEIDMAN - NOTTAWA TWP	Distrib Unattended	46000	8320	
6	WEST BRANCH - WEST BRANCH TWP	Distrib Unattended	46000	8320	
7	WEST CLARK LAKE - COLUMBIA TWP	Distrib Unattended	45000	8720	
8	WEST FENTON - FENTON TWP	Distrib Unattended	138000	8320	
9	WEST MAIN - OWOSSO TWP	Distrib Unattended	46000	8320	
10	WEST RIVER - GRAND RAPIDS	Distrib Unattended	46000	12470	
11	WEST ROAD - LANSING TWP	Distrib Unattended	46000	8320	
12	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	12470	
13	WESTERN AVENUE - LAKETON TWP	Distrib Unattended	46000	13090	
14	WESTERVELT - ZILWAUKEE TWP	Distrib Unattended	46000	8320	
15	WESTPHALIA - WESTPHALIA TWP	Distrib Unattended	46000	8320	
16	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
17	WESTWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
18	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
19	WEXFORD - HARING TWP	HV Distrib Unattended	138000	46000	4800
20	WHITE CLOUD - EVERETT TWP	Distrib Unattended	46000	8320	
21	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
22	WHITE LAKE - MONTAGUE TWP	HV Distrib Unattended	138000	46000	4800
23	WHITEHALL - MONTAGUE TWP	Distrib Unattended	45000	13090	
24	WHITEHALL - MONTAGUE TWP	Distrib Unattended	46000	8720	
25	WHITING - ERIE TWP	HV Distrib Unattended	138000	46000	7200
26	WHITTEMORE - GRANT TWP	Distrib Unattended	138000	24900	
27	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	8320	
28	WHITTUM - EATON RAPIDS TWP	Distrib Unattended	46000	24900	
29	WILDER - ECKFORD TWP	Distrib Unattended	46000	8320	
30	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
31	WILDWOOD - BLACKMAN TWP	Distrib Unattended	46000	8320	
32	WILLARD - BIRCH RUN TWP	HV Distrib Unattended	138000	46000	4800
33	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
34	WILLIAMS - ALLEGAN TWP	Distrib Unattended	46000	8320	
35	WILLIS ROAD - GRASS LAKE TWP	Distrib Unattended	46000	24940	
36	WILMOTT - OTSEGO TWP	Distrib Unattended	46000	8320	
37	WINGATE - SHARON TWP	Distrib Unattended	46000	8320	
38	WIRTZ ROAD - SECORD TWP	Distrib Unattended	46000	8320	
39	WISNER - BLACKMAN TWP	Distrib Unattended	46000	8320	
40	WITHEY LAKE - CHURCHILL TWP	Distrib Unattended	138000	24900	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS (Continued)							
Capacity of Substation (In Service) (In Mva) (f)		Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
				Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
	0.00	0					1
	260.00	4					2
	2.50	1					3
	12.50	1					4
	7.00	1					5
	5.00	1					6
	12.50	1					7
	20.00	1					8
	12.50	1					9
	14.00	1					10
	12.50	1					11
	0.00	0					12
	25.00	2					13
	12.50	1					14
	3.13	1					15
	0.00	0					16
	11.25	2					17
	0.00	0					18
	80.00	2					19
	6.25	1					20
	0.00	0					21
	87.50	2					22
	0.00	0					23
	22.50	2					24
	50.00	1					25
	6.25	1					26
	0.00	0					27
	18.75	2					28
	6.25	1					29
	0.00	0					30
	12.50	2					31
	40.00	1					32
	0.00	0					33
	12.50	2					34
	20.00	1					35
	12.50	1					36
	6.25	1					37
	6.25	1					38
	12.50	1					39
	12.50	1					40

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	WOOD STREET - FLINT	Distrib Unattended	46000	8320			
2	WOODLAND - WOODLAND TWP	Distrib Unattended	46000	8320			
3	WOODWARD - SELMA TWP	Distrib Unattended	46000	14400			
4	WURTSMITH - OSCODA TWP	Distrib Unattended	46000	12000			
5	WURTSMITH - OSCODA TWP	Distrib Unattended	46000	24900			
6	WYOMING PARK - WYOMING TWP	Distrib Unattended	46000	12470			
7	YORKVILLE - ROSS TWP	Distrib Unattended	45000	8720			
8	ZYLMAN - PORTAGE TWP	Distrib Unattended	46000	8320			
9							
10							
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13							
14							
15							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2018	
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
	6.25	1					3
	9.38	2					4
	0.00	0					5
	12.50	1					6
	12.50	1					7
	20.00	1					8
							9
							10
							11
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018	
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>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.</p>				
Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	2,102,706	644,406	
2	Additions During Year			
3	Purchases	34,724	8,816	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	34,724	8,816	0
6	Reduction During Year		3	
7	Retirements	212,856	7,474	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	212,856	7,477	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,924,574	645,745	0
11	In Stock	57,412	13,883	
12	Locked Meters on Customers' Premises	117		
13	Inactive Transformers on System			
14	In Customers' Use	1,866,026	631,862	
15	In Companys' Use	1,019		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,924,574	645,745	0

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

A. Air pollution control facilities:

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

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

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

G. Miscellaneous:

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

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

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

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	13,941,252	(1,559,400)		2,577,950,185	
2	Water Pollution Control Facilities	6,129,803	(403,796)		255,077,527	
3	Solid Waste Disposal Costs	24,087,444	(147,009)		210,261,448	
4	Noise Abatement Equipment				1,770,425	
5	Esthetic Costs				26,944,000	
6	Additional Plant Capacity				14,286,000	
7	Miscellaneous (<i>Identify significant</i>)	147,746	(566,435)		119,620,882	
8	TOTAL (Total of lines 1 thru 7)	44,306,245	(2,676,640)	0	3,205,910,467	0
9	Construction work in progress				25,907,685	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
430	7	b	Miscellaneous (Line 7): <u>Yr 2018</u> <u>1) Environmental Protection</u> Fossil Plants 316b Fish Entrainment 7,584 <u>2) Flood & Erosion Control Protection</u> Flow Gauging/Water Quality Monitoring River Monitoring System, Seawall 115,138 <u>3) Other</u> Other 25,024 Total \$ 147,746		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2018
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the

addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	17,488,697	17,488,697
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	4,404,172	4,404,172
6	Difference in Cost of Environmentally Clean Fuels (1)	9,371	
7	Replacement Power Costs (2)	3,275,104	3,275,104
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	25,177,344	25,167,973

(1) Estimate based on the difference between the actual cost of environmentally preferable low-sulfur fuels and the estimated cost of high-sulfur fuels.

(2) Based on the average price of interchange power.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2018

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	2,891,795			14,669,199	
3	Solar Thermal					
4	Wind Energy	86,636,005	(722,987)	(439,030)	553,193,451	
5	Kinetic energy of moving water	16,005,519	0	1,364	135,476,577	
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)	105,533,319	(722,987)	(437,666)	703,339,227	
11	Construction work in progress				31,214,996	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2018
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	41,982,203	41,982,203
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	22,282,443	22,282,443
3	Financing Costs		0
4	Ancillary to ensure Quality/Reliability		0
5	Renewable Energy Credits	10,213,831	10,213,831
6	Interest on Regulatory Liability (asset)	1,061,708	1,061,708
7	Taxes and Fees (include credits)	(12,964,075)	(12,964,075)
8	Administrative and General		0
9	Other (Identify)		0
10	TOTAL	62,576,110	62,576,110

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