

ANNUAL REPORT

OF

CONSUMERS ENERGY COMPANY

TO THE

MICHIGAN PUBLIC SERVICE
COMMISSION

FOR THE YEAR ENDED

December 31, 2021

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 in violation of state law.

Report submitted for year ending: December 31, 2021									
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 style="width: 100%; border: none;"><tr><td style="border-bottom: 1px solid black;">Name: Scott B. McIntosh</td><td style="border-bottom: 1px solid black;">Title: Vice President, Controller & CAO</td></tr><tr><td colspan="2" style="border-bottom: 1px solid black;">Address: One Energy Plaza</td></tr><tr><td style="border-bottom: 1px solid black;">City: Jackson</td><td style="border-bottom: 1px solid black;">State: MI</td><td style="border-bottom: 1px solid black;">Zip: 49201</td></tr><tr><td colspan="2" style="border-bottom: 1px solid black;">Telephone, Including Area Code: (517) 788-0948</td></tr></table>	Name: Scott B. McIntosh	Title: Vice President, Controller & CAO	Address: One Energy Plaza		City: Jackson	State: MI	Zip: 49201	Telephone, Including Area Code: (517) 788-0948	
Name: Scott B. McIntosh	Title: Vice President, Controller & CAO								
Address: One Energy Plaza									
City: Jackson	State: MI	Zip: 49201							
Telephone, Including Area Code: (517) 788-0948									
If the utility name has been changed during the past year: <table style="width: 100%; border: none;"><tr><td style="border-bottom: 1px solid black;">Prior Name:</td></tr><tr><td style="border-bottom: 1px solid black;">Date of Change:</td></tr></table>	Prior Name:	Date of Change:							
Prior Name:									
Date of Change:									
Two copies of the published annual report to stockholders: <table style="width: 100%; border: none;"><tr><td style="text-align: center; width: 100px;">[<input checked="" type="checkbox"/>]</td><td>were forwarded to the Commission</td></tr><tr><td style="text-align: center;">[<input type="checkbox"/>]</td><td>will be forwarded to the Commission</td></tr><tr><td></td><td style="text-align: center;">on or about 3/24/2022</td></tr></table>	[<input checked="" type="checkbox"/>]	were forwarded to the Commission	[<input type="checkbox"/>]	will be forwarded to the Commission		on or about 3/24/2022			
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	on or about 3/24/2022								
Annual reports to stockholders: <table style="width: 100%; border: none;"><tr><td style="text-align: center; width: 100px;">[<input checked="" type="checkbox"/>]</td><td>are published</td></tr><tr><td style="text-align: center;">[<input type="checkbox"/>]</td><td>are not published</td></tr></table>	[<input checked="" type="checkbox"/>]	are published	[<input type="checkbox"/>]	are not published					
[<input checked="" type="checkbox"/>]	are published								
[<input type="checkbox"/>]	are not published								

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Lori Mayabb) at
mayabbl@michigan.gov OR forward correspondence to:

Michigan Public Service Commission
Regulated Energy Division (Attn: Lori Mayabb)
7109 W Saginaw Hwy
PO Box 30221
Lansing, MI 48909



Report of Independent Auditors

To the Board of Directors and Management of Consumers Energy Company

Opinion

We have audited the accompanying financial statements of Consumers Energy Company (the “Company”), which comprise the balance sheets as of December 31, 2021 and 2020 and the related statement of income, of retained earnings, and of cash flows for the years then ended, including the related notes (collectively referred to as the “financial statements”), included on pages 110 through 123.1 of the accompanying Michigan Public Service Commission Form P-521.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020 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 for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

As discussed in the ‘Basis of Presentation’ section of the Notes, 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. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company’s ability to continue as a going concern for one year after the date the financial statements are available to be issued.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction of Use

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

PricewaterhouseCoopers LLP

Detroit, Michigan
March 24, 2022

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

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

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

III. What and Where to Submit:

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

Michigan Public Service Commission
Regulated Energy Division
7109 W Saginaw Hwy, PO Box 30221
Lansing, MI 48909

Retain one copy of this report for your files. Also submit the SEARCHABLE electronic version of this record to Lori Mayabb at the address below or to mayabbl@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
Regulated Energy 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

Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18

- (ii) CFR 41.10-41.12 for specific qualifications)

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

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

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

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

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

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

Michigan Public Service Commission
 Financial Analysis & Audit Division
 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		
1 Exact Legal Name of Respondent Consumers Energy Company	2 Year of Report December 31, 2021	
3 Previous Name and Date of Change (if name changed during year)		
4 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
5 Name of Contact Person Scott B. McIntosh	6 Title of Contact Person Vice President, Controller & CAO	
7 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
8 Telephone of Contact Person, Including Area Code: (517) 788-0948	9 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.		
1 Name Scott B. McIntosh	3 Signature	4 Date Signed (Mo, Da,Yr) 3/24/2022
2 Title Vice President, Controller & CAO		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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LIST OF SCHEDULES (Electric Utility)

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

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

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
BALANCE SHEET SUPPORTING SCHEDULES		
(Liabilities and Other Credits) (Continued)		
Other Paid-In Capital	253	
Discount on Capital Stock	254	N/A
Capital Stock Expense	254	
Long-Term Debt	256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261A-B	
Calculation of Federal Income Tax		
Taxes Accrued, Prepaid and Charged During Year	M 262-263	
Distribution of Taxes Charged	M 262-263	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	N/A
Accumulated Deferred Income Taxes - Other Property	M 274-275	
Accumulated Deferred Income Taxes - Other	M 276A-B	
Other Regulatory Liabilities	M 278	
INCOME ACCOUNT SUPPORTING SCHEDULES		
Electric Operating Revenues	M 300-301	
Customer Choice Electric Operating Revenues	M 302-303	
Sales of Electricity by Rate Schedules	304	
Sales for Resale	310-311	
Electric Operation and Maintenance Expenses	320-323	
Number of Electric Department Employees	323	
Purchased Power	326-327	
Transmission of Electricity for Others	328-330	N/A
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	N/A
Electric Energy Account	401	
Monthly Peaks and Output	401	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	
Generating Plant Statistics (Small Plants)	410-411	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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LIST OF SCHEDULES (Electric Utility) (Continued)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
MPSC SCHEDULES (Continued)		
Lease Rentals Charged	333A-D	
Expenditures for Certain Civic, Political and Related Activities	341	
Extraordinary Items	342	N/A
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	N/A
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, 2021
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>Scott B. McIntosh, Controller, VP of Tax, & Chief Accounting Officer One Energy Plaza 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 Gas 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: (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) December 31, 2021	Year of Report December 31, 2021
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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.

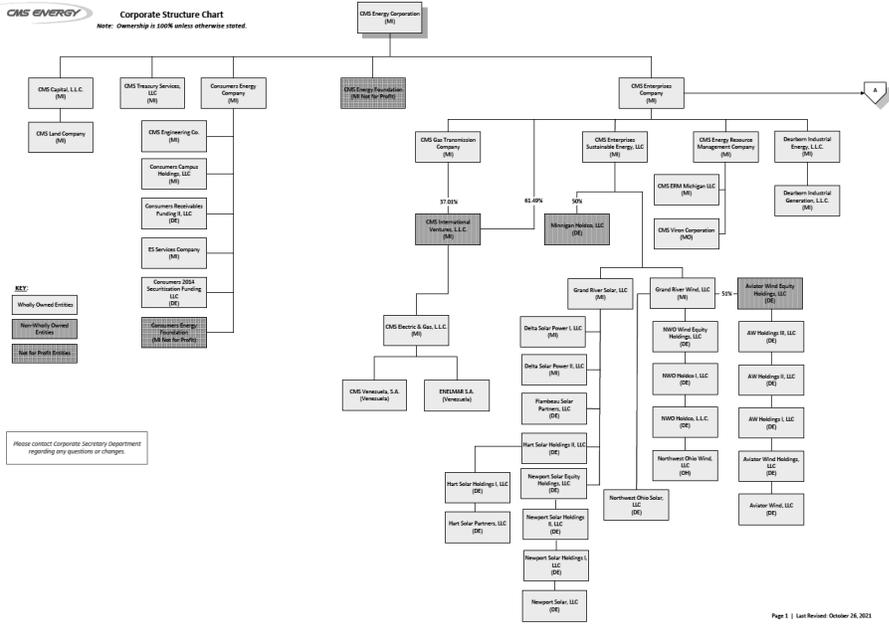
2. List any entities which respondent did not control either directly or indirectly and which did not control respondent but which were associated companies at any time during the year.

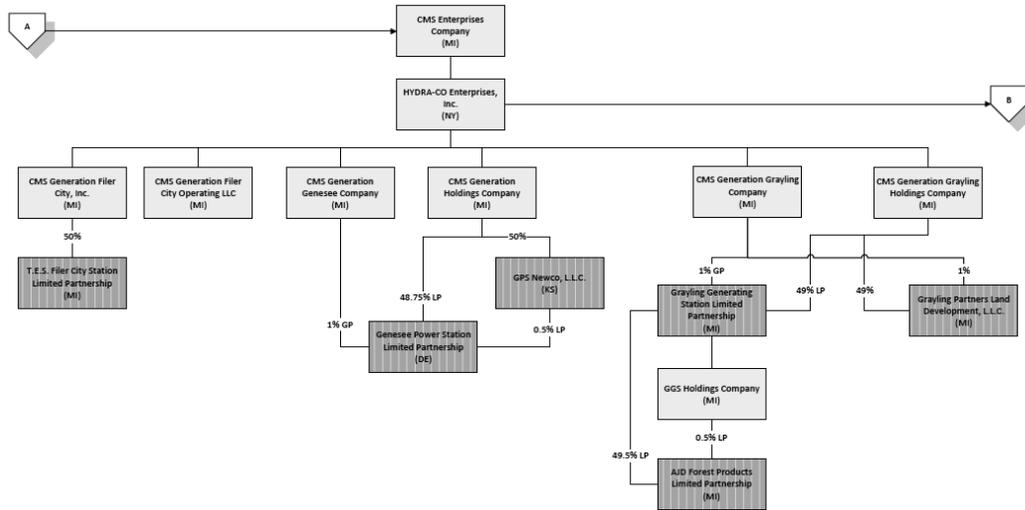
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organizations or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition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

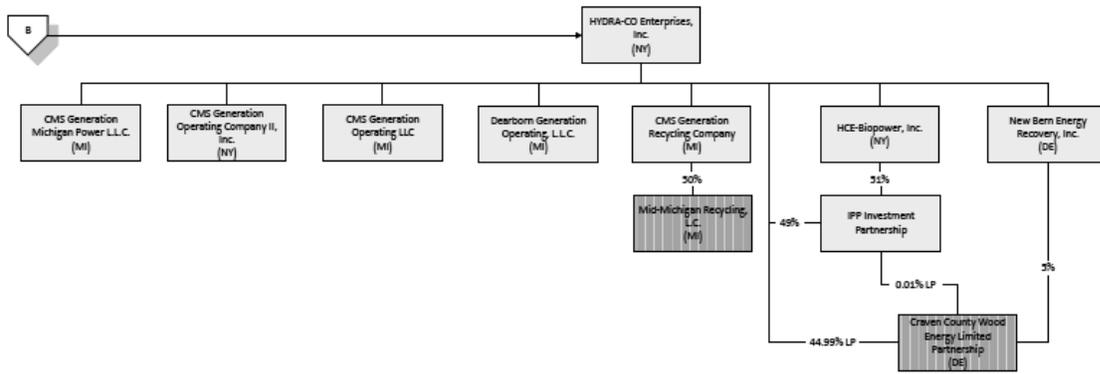
As indicated by the key in the lower left hand side of the first page of the organization chart, Consumers Energy Company is wholly owned by CMS Energy Corporation. The balance of the organization chart reflects relationships CMS Energy Corporation has with its other subsidiaries.



Corporate Structure Chart
 Note: Ownership is 100% unless otherwise stated.







Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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CORPORATIONS CONTROLLED BY RESPONDENT

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

DEFINITIONS

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

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	Garrick J. Rochow (1) President and Chief Executive Officer	1,050,000	953,925 30,800 4,601,980 234,285	A B C D	6,870,990
2	Rejji P. Hayes (1) Executive Vice President and Chief Financial Officer	700,000	442,400 26,100 2,231,292 242,966	A B C D	3,642,758
3	Jean-Francois Brossoit (1) Senior Vice President	480,000	246,480 26,100 811,884 92,336	A B C D	1,656,800
4	Shaun M. Johnson (1) Senior Vice President	500,000	256,750 26,100 647,402 96,109	A B C D	1,526,361
5	Brian F. Rich (1) Senior Vice President	492,000	252,642 28,108 842,289 86,945	A B C D	1,701,984

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 Corporaton or its other subsidiaries.
- 3
- 4

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, 2021
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DIRECTORS

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

Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (1) (d)
1 Kurt L. Darrow***	Monroe, Michigan	10	125,000
2 Jon E. Barfield***	Birmingham, Michigan	10	125,000
3 John G. Russell** Chairman of the Board	East Lansing, Michigan	10	285,000
4 William D. Harvey***	Madison, Wisconsin	10	140,000
5 Laura H. Wright***	Dallas, Texas	10	130,000
6 Deborah H. Butler	Norfolk, Virginia	10	115,000
7 Myrna M. Soto	Tampa, Florida	9	115,000
8 John G. Sznewajs***	Livonia, Michigan	10	130,000
9 Suzanne F. Shank	Detroit, Michigan	9	115,000
10 Ronald J. Tanski	Naples, Florida	10	110,000
11 Garrick J. Rochow President and CEO	One Energy Plaza Jackson, Michigan	10	0

Footnote Data

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

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, 2021

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

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

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

Books not closed prior to end of the year.

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

Total: 84,108,789

By Proxy: 84,108,789

3. Give the date and place of such meeting:

May 7, 2021

Meeting held virtually

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities	84,481,937	84,108,789	373,148	—
5	TOTAL number of security holders	876	1	875	—
6	TOTAL votes of security holders listed below	84,450,980	84,108,789	342,191	—
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*	333,749		333,749	
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	Emily M Hamilton TR UA 012802 E Hale & Emily M Hamilton Living Trust	1,200		1,200	
19	1745 Pondview Ln				
20	Commerce Twp MI 48382-1280				
21	John Reynold Dahl	1,000		1,000	
22	5200 N Flagler Drive Apt 2405				
23	West Palm Beach, FL 33407-2780				
24	Sarah E Hamilton	1,000		1,000	
25	900 Chapman St				
26	Ionia, MI 48846-1018				
27	Helen L Weber	900		900	
28	4919 S Apache Ave				
29	Sierra Vista, AZ 85650-9704				
30	Faith L Costello & JoMarie Costello JT Ten	800		800	
31	12632 Topaz St				
32	Garden Grove, CA 92845-2717				
33	Elena E Skidmore	800		800	
34	2826 N Ridge Rd Trlr 24				
35	Perry OH 44081-9524				
36	William R Barnes & Judy K Barnes TTEES of the William R Barnes & Judy K Barnes Trust U/A DTD 9/7/93	642		642	
37	9530 Moscow Rd				
38	Horton MI 49246-9703				
39	Total Votes - 10 Largest Stockholders	84,450,980	84,108,789	342,191	—
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	—	—	—	—
44					
45	Total Votes - Officers and Directors	—	—	—	—

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	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, 2021

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 type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

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 Bloomingdale, Van Buren County; Township of Cedar Creek, Muskegon County; Township of Dalton, Muskegon County; Township of Denton, Roscommon County; Township of Forest Home, Antrim County; Charter Township of Fruitport, Muskegon County; Township of Hamilton, Van Buren County; Township of Hatton, Clare County; Township of Hayes, Clare County; Township of Haynes, Alcona County; Township of Jefferson, Hillsdale County; City of Kentwood, Kent County; Village of Lakewood Club, Muskegon County; Township of Lyndon, Washtenaw County; Township of Markey, Roscommon County; Village of Mesick, Wexford County; Township of Pittsford, Hillsdale County; Charter Township of South Haven, Van Buren County; Township of Springville, Wexford County; Township of Sturgis, Saint Joseph County; and Township of Waverly, Van Buren County.

The following gas franchises were renewed for no consideration: Township of Addison, Oakland County; Charter Township of Bath, Clinton County; Charter Township of Benton, Eaton County; Village of Bingham Farms, Oakland County; Township of Blumfield, Saginaw County; Village of Capac, Saint Clair County; City of DeWitt, Clinton County; Village of Dimondale, Eaton County; City of Frankenmuth, Saginaw County; Village of Grass Lake, Jackson County; City of Hartford, Van Buren County; Village of Lawton, Van Buren County; Township of Mussey, St. Clair County; Township of Oregon, Lapeer County; City of Pinconning, Bay County; Township of Pinconning, Bay County; Township of Richland, Kalamazoo County; Village of Richland, Kalamazoo County; Township of Richland, Missaukee County; Township of Riga, Lenawee County; Township of Riverside, Missaukee County; City of Saint Johns, Clinton County; Township of Seville, Gratiot County; Township of Stockbridge, Ingham County; Village of Stockbridge, Ingham County; and Charter Township of Watertown, Clinton County.

The following combination gas and electric franchises were renewed for no consideration: Township of Barry, Barry County; Township of Broomfield, Isabella County; Township of Chippewa, Isabella County; Village of Lyons, Ionia County; Township of Maple Grove, Barry County; Township of Mount Haley, Midland County; and Township of Prairieville, Barry County.

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

None.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

None.

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

None.

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

None.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

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

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

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

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

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

In August 2021, Consumers Energy issued and sold \$300,000,000 aggregate principal amount of its 2.65% First Mortgage Bonds due 2052.

In October 2021, Consumers Energy remarketed \$35 million aggregate principal amount of its tax-exempt revenue bonds maturing in April 2035 at a fixed rate of 0.875% through October 2026. These bonds had previously been repurchased in lieu of redemption in July 2020.

At December 31, 2021, there was \$392 million outstanding under a short-term intercompany note with CMS Energy.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

None.

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

Consumers' union wage scale adjustments for 2021 were as follows: The annual increase in wages as a result of the general wage and COLA increase was \$7,874,081.

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

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

See Notes to Consolidated Financial Statements.

10. DESCRIBE BRIEFLY ANY MATERIALLY IMPORTANT TRANSACTIONS OF THE RESPONDENT NOT DISCLOSED ELSEWHERE IN THIS REPORT IN WHICH AN 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:

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.

Electric Rate Case U-20697 - Order Date December 17, 2020:

New rates effective on January 1, 2021:

Approved Annual Rate Increase:

Residential	\$ 166 million
Secondary	\$ (6) million
Primary	\$ (74) million
Lighting & Unmetered	\$ 1 million
Self-Generation	0
ROA	\$ 3 million
Total	\$ 90 million

Number of Customers Affected: Approximately 1.8 million

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Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021
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	27,411,457,244	29,420,625,094
3	Construction Work in Progress (107)	200-201	1,054,051,551	914,844,529
4	TOTAL Utility Plant (Enter total of lines 2 and 3)		28,465,508,795	30,335,469,623
5	(Less) Accum.Prov for Depr.Amort.Depl (108,110,111,115)	200-201	10,051,464,514	10,702,760,032
6	Net Utility Plant (Enter total of line 4 less 5)		18,414,044,281	19,632,709,591
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)		18,414,044,281	19,632,709,591
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground-Noncurrent (117)	---	0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	221	22,389,554	25,119,592
19	(Less) Accum.Prov. for Depr. and Amort. (122)	221	3,694,252	4,844,903
20	Investments in Associated Companies (123)	222-223	5,300,436	5,204,654
21	Investments in Subsidiary Companies (123.1)	224-225	6,456,420	10,081,962
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	3,272,673	1,709,493
24	Other Investments (124)	222-223	17,919,225	20,943,802
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		106,351,175	103,700,899
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)		157,995,231	161,915,499
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-Major Only) (130)		0	0
35	Cash (131)	---	17,264,106	20,137,302
36	Special Deposits (132-134)	---	2,473,907	7,894,446
37	Working Fund (135)	---	32,574	38,051
38	Temporary Cash Investments (136)	222-223	0	0
39	Notes Receivable (141)	226A	758	758
40	Customer Accounts Receivable (142)	226A	389,120,674	388,532,045
41	Other Accounts Receivable (143)	226A	47,515,117	55,007,668
42	(Less) Accum.Prov. for Uncoll. Acct.- Credit (144)	226A	29,445,767	20,042,015
43	Notes Receivable from Assoc. Companies (145)	226B	0	0
44	Accounts Receivable from Assoc. Companies (146)	226B	13,049,492	2,888,321
45	Fuel Stock (151)	227	66,604,655	33,335,122
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	148,211,980	162,714,789
49	Merchandise (155)	227	1,105,194	21
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	15,816,930	11,693,527

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, 2021
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	---	3,272,673	1,709,493
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground-Current (164.1)	220	352,602,572	461,580,238
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220	0	0
57	Prepayments (165)	230	577,249,355	1,126,802,067
58	Advances for Gas (166-167)	---	0	0
59	Interest and Dividends Receivable (171)	---	241	0
60	Rents Receivable (172)	---	6,455,186	5,593,600
61	Accrued Utility Revenues (173)	---	437,443,049	486,406,266
62	Misc Current and Accrued Assets (174)	230A	507,994,103	573,049,615
63	Derivative Instrument Assets (175)		636,027	1,247,435
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)		2,550,857,480	3,315,169,763
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)	---	62,832,992	63,777,489
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	2,055,102,916	1,668,787,914
73	Prelim. Survey & Invest. Charges (Elec) (183)	231	612,532	1,030,593
74	Prelim. Survey & Invest. Charges (Gas) (183.1)	---	0	220,482
75	Other Prelim. Survey & Investigation Charges (183.2)		0	2,422,683
76	Clearing Accounts (184)	---	(52,206)	23,308
77	Temporary Facilities (185)	---	0	0
78	Miscellaneous Deferred Debits (186)	233	6,107,183	16,926,099
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	108,643,019	104,157,306
82	Accumulated Deferred Income Taxes (190)	234	1,720,647,564	1,830,207,741
83	Unrecovered Purchased Gas Costs (191)	---	0	0
84	TOTAL Deferred Debits (Enter total of lines 69 thru 83)		3,953,894,000	3,687,553,615
85	TOTAL Assets and Other Debits (Enter total of lines 14 thru 16, 32, 67, and 84)		25,076,790,992	26,797,348,468

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, 2021
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	841,087,890	841,087,890
3	Preferred Stock Issued (204)	250-251	37,314,800	37,314,800
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	386,028,613	386,028,613
7	Other Paid-In Capital (208-211)	253	5,661,575,851	6,236,575,851
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	1,697,894,179	1,842,692,972
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(7,283,251)	(8,157,708)
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)	(36,001,005)	(31,763,974)
16	TOTAL Proprietary Capital (Enter total of lines 2 thru 15)		8,556,898,504	9,280,059,871
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	7,896,495,000	8,196,495,000
19	(Less) Reacquired Bonds (222)	256-257	35,000,000	0
20	Advances from Associated Companies (223)	256-257	188,396,224	158,887,797
21	Other Long-Term Debt (224)	256-257	110,000,000	110,000,000
22	Unamortized Premium on Long-Term Debt (225)	---	0	0
23	(Less) Unamortized Discount on Long-Term Debt -Debit (226)	---	28,553,317	27,718,906
24	TOTAL Long-Term Debt (Enter total lines 18 thru 23)		8,131,337,907	8,437,663,891
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		76,970,576	65,603,341
27	Accumulated Prov. for Property Insurance (228.1)		0	0
28	Accumulated Prov. for Injuries and Damage (228.2)		24,337,560	23,857,332
29	Accumulated Prov. for Pensions and Benefits (228.3)		129,787,103	124,540,551
30	Accumulated Misc. Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		46,872,755	12,418,450
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)		530,235,691	604,692,758
35	TOTAL Other Noncurrent Liabilities (Enter total of lines 26 thru 34)		808,203,685	831,112,432
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		548,879,455	738,887,373
39	Notes Payable to Associated Companies (233)	260B	333,748,253	419,784,494
40	Accounts Payable to Associated Companies (234)	260B	7,321,881	16,563,250
41	Customer Deposits (235)		19,118,219	23,916,276
42	Taxes Accrued (236)	262-263	272,902,286	580,828,083
43	Interest Accrued (237)		71,610,046	73,617,343
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, 2021
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		7,930,681	10,345,453
48	Misc. Current and Accrued Liabilities (242)	268	134,793,622	148,531,667
49	Obligations Under Capital Leases -Current (243)		27,242,649	12,846,153
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) LT Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) LT Portion of Derivative Instrument Liabilities - Hedges		0	0
54	Federal Income Taxes Accrued for Prior Years (246)		0	0
55	State and Local Taxes Accrued for Prior Years - (246.1)		0	0
56	Federal Income Taxes Accrued for Prior Years - Adjustments (247)		(2,289,968)	(2,776,239)
57	State and Local Taxes Accrued for Prior Years - Adjustments (247.1)		17,894,629	20,679,993
58	TOTAL Current and Accrued Liabilities (Enter total of lines 37 thru 57)		1,439,151,753	2,043,223,846
59	DEFERRED CREDITS			
60	Customer Advances for Construction (252)		103,226,075	93,549,275
61	Accumulated Deferred Investment Tax Credits (255)	266-267	114,849,134	111,703,674
62	Deferred Gains from Disposition of Utility Plt. (256)	270	0	0
63	Other Deferred Credits (253)	269	165,269,634	158,457,822
64	Other Regulatory Liabilities (254)	278	1,755,365,376	1,720,365,155
65	Unamortized Gain on Reacquired Debt (257)	237	0	0
66	Accum. Deferred Income Taxes-Accel. Amort. (281)		0	0
67	Accum. Deferred Income Taxes-Other Property (282)		3,401,682,041	3,495,261,866
68	Accum. Deferred Income Taxes-Other (283)	272-277	600,806,883	625,950,636
69	TOTAL Deferred Credits (Enter total of lines 60 thru 68)		6,141,199,143	6,205,288,428
70	TOTAL Liabilities and Other Credits (Enter total of lines 16, 24, 35, 58 and 69)		25,076,790,992	26,797,348,468

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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STATEMENT OF INCOME FOR THE YEAR

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

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	6,967,377,648	6,138,289,777
3	Operating Expenses			
4	Operation Expenses (401)	320-323	3,809,171,436	3,214,043,575
5	Maintenance Expenses (402)	320-323	392,083,849	287,601,375
6	Depreciation Expenses (403)	336-337	918,656,964	862,610,030
7	Depreciation Expenses for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	107,627,903	111,807,330
9	Amortization of Utility Plant Acq. Adj (406)	336-337	5,618,658	5,618,659
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)		27,334,000	26,422,000
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	371,479,867	348,318,776
15	Income Taxes-Federal (409.1)	262-263	152,525,404	(115,033,235)
16	-Other (409.1)	262-263	77,737,405	(68,515,162)
17	Provision for Deferred Income Taxes (410.1)	234,272-276	625,644,976	946,894,432
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-276	692,605,448	585,168,703
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(3,145,460)	(4,981,079)
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)		31	37
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)		5,792,129,523	5,029,617,961
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		1,175,248,125	1,108,671,816

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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
4,908,230,866	4,325,373,555	2,049,105,882	1,802,875,322	10,040,900	10,040,900	2
						3
2,738,525,752	2,338,999,500	1,070,645,684	875,044,075	0	0	4
315,384,290	204,251,342	76,699,559	83,350,033	0	0	5
649,073,279	616,532,966	269,324,048	245,800,112	259,637	276,952	6
0	0	0	0	0	0	7
73,402,110	75,609,330	34,225,793	36,198,000	0	0	8
5,554,218	5,554,219	64,440	64,440	0	0	9
0	0	0	0	0	0	10
0	0	0	0	0	0	11
27,334,000	26,422,000	0	0	0	0	12
0	0	0	0	0	0	13
226,970,549	216,607,350	144,509,318	131,711,426	0	0	14
127,684,197	(140,942,169)	22,899,780	23,970,963	1,941,427	1,937,971	15
74,455,971	(70,834,558)	2,746,476	1,785,390	534,958	534,006	16
346,136,604	697,140,445	279,508,372	249,753,987	0	0	17
429,033,470	371,106,615	263,571,978	214,062,088	0	0	18
(2,682,757)	(4,518,376)	(462,703)	(462,703)	0	0	19
0	0	0	0	0	0	20
0	0	0	0	0	0	21
31	37	0	0	0	0	22
0	0	0	0	0	0	23
0	0	0	0	0	0	24
4,152,804,712	3,593,715,397	1,636,588,789	1,433,153,635	2,736,022	2,748,929	25
755,426,154	731,658,158	412,517,093	369,721,687	7,304,878	7,291,971	26

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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>		1,175,248,125	1,108,671,816
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)	282	5,201,419	9,345,125
32	(Less) Costs and Exp. Of Merchandising, Job. And Contract Work (416)	282	8,012,297	10,120,329
33	Revenues From Nonutility Operations (417)	282	133,494	107,906
34	(Less) Expenses of Nonutility Operations (417.1)	282	523,853	1,217,310
35	Nonoperating Rental Income (418)	282	649,371	630,849
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282	(874,457)	(1,021,689)
37	Interest and Dividend Income (419)	282	7,118,651	8,576,666
38	Allowance for Other Funds Used During Construction (419.1)	282	7,992,907	5,653,400
39	Miscellaneous Nonoperating Income (421)	282	56,368,685	46,096,828
40	Gain on Disposition of Property (421.1)	280	1,045,856	29,190,525
41	TOTAL Other Income <i>(enter Total of lines 31 thru 40)</i>		69,099,776	87,241,971
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280	0	0
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	6,229,884	32,720,664
46	Life Insurance (426.2)	340		0
47	Penalties (426.3)	340	504,211	54,680
48	Exp. For Certain Civic, Political & Related Activities (426.4)	340	5,348,915	5,149,595
49	Other Deductions (426.5)	340	73,325,974	40,568,971
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		85,408,984	78,493,910
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263	295,394	297,483
53	Income Taxes - Federal (409.2)	262-263	6,672,817	(2,656,814)
54	Income Taxes - Other (409.2)	262-263	1,835,832	(496,091)
55	Provision for Deferred Income Taxes (410.2)	234,272-276	9,959,707	11,961,356
56	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-276	23,085,707	9,565,238
57	Investment Tax Credit Adjustment - Net (411.5)	264-265		0
58	(Less) Investment Tax Credits (420)	264-265		0
59	TOTAL Taxes on Other Income and Deductions (total of 52 thru 58)		(4,321,957)	(459,304)
60	Net Other Income and Deductions (total of lines 41, 50 & 59)		(11,987,251)	9,207,365
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257	277,748,482	281,557,301
63	Amort. Of Debt Disc. And Expense (428)	256-257	5,103,623	4,577,291
64	Amortization of Loss on Reacquired Debt (428.1)		4,496,962	5,479,829
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257		0
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)			0
67	Interest on Debt to Associated Companies (430)	257-340	6,939,006	7,796,353
68	Other Interest Expense (431)	340	4,308,152	5,464,959
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,938,860	2,361,918
70	Net Interest Charges (total of lines 62 thru 69)		295,657,365	302,513,815
71	Income Before Extraordinary Items (total lines 27,60,70)		867,603,509	815,365,366
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342	0	0
74	(Less) Extraordinary Deductions (435)	342	0	0
75	Net Extraordinary Items (total line 73 less line 74)		0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0
77	Extraordinary Items After Taxes (Enter Total of lines 75 less line 76)		0	0
78	Net Income (Enter Total of lines 71 and 77)		867,603,509	815,365,366

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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, 2021
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.

2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.

Line No.		Electric Utility	Gas Utility
1	Debits to Account 410 from:		
2	Account 190	75,219,447	99,376,406
3	Account 281	0	0
4	Account 282	90,181,304	56,244,922
5	Account 283	180,735,855	123,887,043
6	Account 284	0	0
7	Reconciling Adjustments	(2)	1
8	TOTAL Account 410.1 (on pages 114-115 line 17)	346,136,604	279,508,372
9	TOTAL Account 410.2 (on page 117 line 55)		
10	Credits to Account 411 from:		
11	Account 190	248,908,938	147,348,568
12	Account 281	0	0
13	Account 282	26,023,635	19,731,733
14	Account 283	154,100,897	96,491,678
15	Account 284	0	0
16	Reconciling Adjustments	0	(1)
17	TOTAL Account 411.1 (on page 114-115 line 18)	429,033,470	263,571,978
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	(3,246,549)	(462,703)
22	ITC Adjustments:		
23	Adjust last year's estimate to actual per filed return	0	
24	Other (specify) - Deferred ITC	563,792	
25	Net Reconciling Adjustments Account 411.4*	(2,682,757)	(462,703)
26	Net Reconciling Adjustments Account 411.5**		
27	Net Reconciling Adjustments Account 420***		

* on pages 114-15 line 19

** on page 117 line 57

*** on page 117 line 58

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RECONCILIATION OF DEFERRED INCOME TAX EXPENSE

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

Other Utility	Total Utility	Other Income	Total Company	Line No.
				1
	174,595,853	7,075,858	181,671,711	2
	—	—	—	3
	146,426,226	611,933	147,038,159	4
	304,622,898	2,271,916	306,894,814	5
	—	—	—	6
	(1)	—	(1)	7
\$	625,644,976			8
		9,959,707		9
				10
	396,257,506	13,054,324	409,311,830	11
	—	—	—	12
	45,755,368	7,702,966	53,458,334	13
	250,592,575	2,328,416	252,920,991	14
	—	—	—	15
	(1)	1	—	16
\$	692,605,448			17
		23,085,707		18
				19
	—		—	20
	(3,709,252)		(3,709,252)	21
	—		—	22
	563,792		563,792	24
\$	(3,145,460)	—		25
		—		26
		—		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, 2021	
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	2020	395,247,046	Tax Sharing - Federal F				
2							
3							
4							
5							
6							
7							
8							
9				Total			
10							
11							
12	2020	973,219,679	Tax Sharing - Michigan F				
13							
14							
15							
16							
17							
18							
19							
20				Total			
21							
22							
23	2020	32,953,136	Tax Sharing - Local F				
24							
25							
26							
27							
28							
29							
30							
31				Total			
32							
33							

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1			
2	Balance-Beginning of Year		1,621,210,600
3			
4	Changes (Identify by prescribed retained earnings accounts):		
5			
6	Adjustments to Retained Earnings (Account 439)		
7			0
8			
9			
10	Balance Transferred from Income (Account 433 Less Account 418.1)		868,477,966
11			
12			
13			
14	Appropriations of Retained Earnings (Account 436)		
15			
16	Excess Hydro Earnings		4,374,243
17			
18	TOTAL Appropriations of Retained Earnings (Account 436)		4,374,243
19			
20			
21	Dividends Declared-Preferred Stock (Account 437)		
22			
23	\$4.50 preferred stock		1,679,173
24			
25			
26	TOTAL Dividends Declared-Preferred Stock (Account 437)		1,679,173
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)	Year of Report December 31, 2021
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		722,000,000	
32				
33				
34	TOTAL Dividends Declared-Common Stock (Account 438)		722,000,000	
35				
36				
37	Balance - End of the Year (Enter Total of lines 1 thru 36)		1,761,635,150	
	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)		81,057,822	
45	TOTAL Appropriated Retained Earnings (Account 215 & 215.1)		81,057,822	
46	TOTAL Retained Earnings (Accounts 215, 215.1 & 216)		1,842,692,972	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
47	Balance-Beginning of Year (Debit or Credit)		(7,283,251)	
48	Equity in Earnings for Year (Credit) (Account 418.1)		(874,457)	
49	(Less) Dividends Received (Debit)		0	
50	Other Changes (<i>Dissolved subsidiaries - transferred to 216</i>)			
51	Balance-End of Year (Enter Total of lines 47 thru 50)		(8,157,708)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 78 (c) on page 117)	867,603,509
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	1,059,237,525
5	Amortization of Capital Leases and Other Debt	33,450,310
6	Other Non-Cash Activities	4,532,435
7		—
8	Deferred Income Taxes (Net)	(80,086,472)
9	Investment Tax Credit Adjustment (Net)	(3,145,460)
10	Net (Increase) Decrease in Receivables	(78,522,100)
11	Net (Increase) Decrease in Inventory	(90,463,443)
12	Net (Increase) Decrease in Allowances Inventory	4,123,403
13	Net Increase (Decrease) in Payables and Accrued Expenses	442,493,727
14	Net (Increase) Decrease in Other Regulatory Assets	50,762,172
15	Net Increase (Decrease) in Other Regulatory Liabilities	9,832,693
16	(Less) Allowance for Other Funds Used During Construction	7,992,907
17	(Less) Undistributed Earnings from Subsidiary Companies	(874,457)
18	Prepayments	(160,256,609)
19	Other Assets and Liabilities	(69,412,362)
20		
21	Net Cash Provided by Operating Activities (Total of lines 2 thru 20)	1,983,030,878
22		
23	Cash Flows from Investment Activities:	
24	Construction and Acquisition of Plant (including land):	
25	Gross Additions to Utility Plant (less nuclear fuel)	(1,907,729,956)
26	Gross Additions to Nuclear Fuel	—
27	Gross Additions to Common Utility Plant	(137,337,279)
28	Gross Additions to Nonutility Plant	(2,208,171)
29	(Less) Allowance for Other Funds Used During Construction	—
30	Other (provide details in footnote):	
31	Costs to Retire Property	(139,241,919)
32		
33	Cash Outflows for Plant (Total of lines 25 thru 32)	(2,186,517,325)
34		
35	Acquisition of Other Noncurrent Assets (d)	—
36	Proceeds from Disposal of Noncurrent Assets (d)	1,089,768
37		—
38	Investments in and Advances to Assoc. and Subsidiary Companies	(33,376,403)
39	Contributions and Advances from Assoc. and Subsidiary Companies	—
40	Disposition of Investments in (and Advances to)	
41	Associated and Subsidiary Companies	—
42	Miscellaneous Investments	5,276,600
43	Purchase of Investment Securities (a)	—
44	Proceeds from Sales of Investment Securities (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, 2021
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STATEMENT OF CASH FLOWS (Continued)

Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
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.	
45	Loans Made or Purchased	0
46	Collections on Loans	0
47		0
48	Net (Increase) Decrease in Receivables	0
49	Net (Increase) Decrease in Inventory	0
50	Net (Increase) Decrease in Allowances Held for Speculation	0
51	Net Increase (Decrease) in Payables and Accrued Expenses	0
52	Other (provide details in footnote):	0
53		0
54		
55	Net Cash Used in Investing Activities	
56	(Total of lines 33 thru 55)	(2,213,527,360)
57		
58	Cash Flows from Financing Activities:	
59	Proceeds from Issuance of:	
60	Long-Term Debt (b)	334,748,000
61	Preferred Stock	—
62	Common Stock	—
63	Other (provide details in footnote):	—
64		—
65	Net Increase in Short-Term Debt (c)	—
66	Other (provide details in footnote):	—
67	Contribution from Stockholder	575,000,000
68	Notes Payable to Associated Companies	85,500,000
69	Cash Provided by Outside Sources (Total of lines 60 thru 68)	995,248,000
70		
71	Payments for Retirement of:	
72	Long-term Debt (b)	—
73	Preferred Stock	—
74	Common Stock	—
75	Other (provide details in footnote):	—
76	Capital Lease Payments	(19,890,505)
77	Net Decrease in Short-Term Debt (c)	—
78	Other Financing Activity	(12,882,628)
79	Dividends on Preferred Stock	(1,679,173)
80	Dividends on Common Stock	(722,000,000)
81	Net Cash Provided by (Used in) Financing Activities	
82	(Total of lines 69 thru 81)	238,795,694
83		
84	Net Increase in Cash and Cash Equivalents	
85	(Total of lines 21, 56 and 82)	8,299,212
86		
87	Cash and Cash Equivalents at Beginning of Year	19,770,587
88		
89	Cash and Cash Equivalents at End of Year	28,069,799

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, 2021

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.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2021.

Basis of Presentation

The footnotes included herein are from Consumers Energy's annual report as of December 31, 2021, which are prepared on a consolidated basis as permitted by instruction 6 on page 122 of this report. The accompanying financial statements on pages 110-121 have been prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts (USOA) and accounting releases, which differ from accounting principles generally accepted in the United States (U.S. GAAP). These differences result in various financial statement classification differences. Accordingly, the footnotes have been presented on a consolidated basis as allowed by regulatory guidance.

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

Investments in Subsidiaries

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

Accumulated Removal Costs

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

Accumulated Deferred Income Taxes

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

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

Operating Leases

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

Regulatory Assets

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

Cloud Computing Implementation Cost:

Per new U.S. GAAP accounting standard No. 2018-15, Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract, certain implementation, setup and other upfront costs incurred in a cloud computing hosting arrangement are allowed to be capitalized as prepayments and amortized over the life of the arrangement to operating and maintenance expense. To comply with FERC

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

guidance on this standard in Docket No. A120-1-000 from December 20, 2019, capitalized cloud computing implementation cost is reported as utility plant asset with amortization recorded as amortization of plant.

Other Reclassifications

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

1: Significant Accounting Policies

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

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

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

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

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

Consumers records derivative contracts that do not qualify for the normal purchases and sales exception at fair value on its consolidated balance sheets. Changes in fair value are deferred as regulatory assets or liabilities. For details regarding Consumers' derivative instruments recorded at fair value, see Note 5, Fair Value Measurements.

Impairment of Long-Lived Assets: Consumers performs tests of impairment if certain triggering events occur that indicate the carrying amount of an asset may not be recoverable or that 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.

Reclassifications: Consumers has reclassified certain prior period amounts to conform to the presentation in the present period.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Other: For additional accounting policies, see:

- Note 7, Plant, Property, and Equipment
- Note 8, Leases and Palisades Financing
- Note 9, Asset Retirement Obligations
- Note 10, Retirement Benefits
- Note 12, Income Taxes
- Note 13, Revenue
- Note 15, Cash and Cash Equivalents

2: Regulatory Matters

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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

December 31	End of Recovery or Refund Period	2021	2020
<i>In Millions</i>			
<i>Regulatory assets</i>			
<i>Current</i>			
Energy waste reduction plan incentive ¹	2022	\$ 42	\$ 34
Deferred capital spending ²	2021	—	6
Other	2022	4	2
Total current regulatory assets		\$ 46	\$ 42
<i>Non-current</i>			
Postretirement benefits ³	various	\$ 837	\$ 1,231
Costs of coal-fueled electric generating units to be retired ²	various	678	678
ARO ⁴	various	247	216
Securitized costs ²	2029	193	221
MGP sites ⁴	various	112	120
Unamortized loss on reacquired debt ⁴	various	104	108
Energy waste reduction plan incentive ¹	2023	46	42
Energy waste reduction plan ⁴	various	13	16
Demand response program ⁴	various	10	10
Other	various	19	11
Total non-current regulatory assets		\$ 2,259	\$ 2,653
Total regulatory assets		\$ 2,305	\$ 2,695
<i>Regulatory liabilities</i>			
<i>Current</i>			
Income taxes, net	2022	\$ 138	\$ 105
Reserve for customer refunds	2022	2	28
Voluntary transmission asset sale gain share	2021	—	14
Other	2022	6	4
Total current regulatory liabilities		\$ 146	\$ 151
<i>Non-current</i>			
Cost of removal	various	\$ 2,375	\$ 2,245
Income taxes, net	various	1,297	1,419
Postretirement benefits	various	54	—
Renewable energy grant	2043	47	49
Renewable energy plan	2028	13	9
ARO	various	—	11
Other	various	16	11
Total non-current regulatory liabilities		\$ 3,802	\$ 3,744
Total regulatory liabilities		\$ 3,948	\$ 3,895

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.

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- ² The MPSC has provided, or Consumers expects, a specific return on these regulatory assets.
- ³ This regulatory asset is included in rate base, thereby providing a return.
- ⁴ These regulatory assets represent incurred costs for which the MPSC has provided, or Consumers expects, recovery without a return on investment.

Regulatory Assets

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

In October 2021, the MPSC approved a settlement agreement authorizing Consumers to collect \$42 million during 2022 as an incentive for exceeding its statutory savings targets in 2020. Consumers recognized incentive revenue under this program of \$42 million in 2020.

Consumers also exceeded its statutory savings targets in 2021, achieved certain other goals, and will request the MPSC's approval to collect \$46 million, the maximum performance incentive, in the energy waste reduction reconciliation to be filed in May 2022. Consumers recognized incentive revenue under this program of \$46 million in 2021.

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

Postretirement Benefits: As part of the ratemaking process, the MPSC allows Consumers to recover the costs of postretirement benefits. Accordingly, Consumers defers the net impact of actuarial losses and gains, prior service costs and credits, and settlements associated with postretirement benefits as a regulatory asset or liability. The asset or liability will decrease as the deferred items are amortized and recognized as components of net periodic benefit cost. For details about settlements and the amortization periods, see Note 10, Retirement Benefits.

Costs of Coal-fueled Electric Generating Units to be Retired: In 2019, the MPSC approved the settlement agreement reached in Consumers' 2018 IRP, under which Consumers plans to retire the D.E. Karn coal-fueled electric generating units in 2023. Under Michigan law, electric utilities have been permitted to use highly rated, low-cost securitization bonds to finance the recovery of qualified costs. In 2019, Consumers removed from total plant, property, and equipment an amount representing the projected remaining book value of the two coal-fueled electric generating units upon their retirement, and recorded it as a regulatory asset. Until securitization, the book value of the generating units will remain in rate base and receive full regulatory returns in general rate cases.

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In December 2020, the MPSC issued a securitization financing order authorizing Consumers to issue securitization bonds in order to finance the recovery of the remaining book value of the two coal-fueled electric generating units upon their retirement. An intervenor appealed the order, contending that it should not have to pay the securitization surcharge. In November 2021, the Michigan Court of Appeals affirmed the MPSC's determination that the intervenor must pay the securitization charge.

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.

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 4, Financings and Capitalization.

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

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

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

Demand Response Program: In Consumers' 2018 IRP and general rate cases, the MPSC has approved the recovery of demand response costs. Consumers annually files a reconciliation with the MPSC to review actual demand response costs against amounts approved.

Regulatory Liabilities

Income Taxes, Net: Consumers records regulatory assets and liabilities to reflect the difference between deferred income taxes recognized for financial reporting purposes and amounts previously reflected in Consumers' rates. This net balance will decrease over the remaining life of the related temporary differences and flow through income tax expense. The majority of the net regulatory liability recorded related to income taxes is associated with plant assets that are subject to normalization, which is governed by the Internal Revenue Code, and will be returned to customers over the remaining book life of the related plant assets, the average of which is 44 years for gas plant assets and 27 years for electric plant assets. For additional details on deferred income taxes, see Note 12, Income Taxes.

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Reserve for Customer Refunds: In December 2020, the MPSC issued an order authorizing Consumers to refund \$28 million voluntarily to utility customers. In May 2021, the MPSC approved a filing submitted by Consumers that proposed the refund take the form of incremental spending in 2021 and 2022 above amounts included in rates on various programs, including electric service restoration and gas and electric technology expenses. If Consumers does not achieve the incremental spending, the remaining balance will be provided to electric or gas utility customers through a bill credit.

Voluntary Transmission Asset Sale Gain Share: In October 2020, Consumers completed a sale of the electric utility's remaining transmission equipment to METC. In December 2020, Consumers filed an application with the MPSC requesting approval to share voluntarily half of the gain from the sale with electric utility customers through incremental service restoration spending in 2021; this application was approved by the MPSC in February 2021. As a result, the \$14 million gain was recorded on Consumers' consolidated balance sheets as a current regulatory liability at December 31, 2020 and was shared with customers in 2021.

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

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

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

Electric Utility

2021 Electric Rate Case: In March 2021, Consumers filed an application with the MPSC seeking an annual rate increase of \$225 million, based on a 10.5 percent authorized return on equity and a projected twelve-month period ending December 31, 2022. In July 2021, Consumers reduced its requested annual rate increase to \$201 million. In December 2021, the MPSC approved an annual rate increase of \$27 million, based on a 9.9 percent authorized return on equity. This increase reflects the net impact of the approved settlement agreement in Consumers' electric depreciation rate case, which reduced annual depreciation expense by \$27 million.

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In its final order, the MPSC disallowed cost recovery for fleet assets and certain other categories of recently completed capital expenditures incurred by Consumers. As a result of this disallowance, Consumers recorded an impairment charge of \$41 million within maintenance and other operating expenses on its consolidated statements of income for the year ended December 31, 2021. This charge includes an assessment of probable loss of \$11 million on similar categories of gas utility capital expenditures that are pending recovery in Consumers' 2021 gas rate case. Though Consumers plans to pursue full recovery of certain of these electric and gas capital expenditures, the position taken by the MPSC in this electric rate case provides significant uncertainty around whether Consumers will ultimately succeed.

In January 2022, Consumers filed a petition for rehearing requesting the MPSC reconsider its disallowance of \$11 million in capital expenditures for which the MPSC had already approved recovery in a previous electric rate order; this amount was not included in the impairment charge based on Consumers' assessment of the merits of the petition for rehearing. The order disallowed recovery of other categories of capital expenditures, requiring that Consumers provide additional cost/benefit analysis and other information in its next electric rate case to support cost recovery. Consumers has incurred approximately \$23 million related to these programs as of December 31, 2021 and, for certain ongoing projects, expects to incur additional capital expenditures in 2022 and beyond. While Consumers intends to support fully the prudence of such capital expenditures, it is reasonably possible that the MPSC will disallow some or all of these capital expenditures. An additional material disallowance of incurred capital costs could negatively affect Consumers' future results of operations. Consumers cannot predict the outcome of these proceedings.

Finally, the order disallowed various other categories of capital expenditures in the projected test year, primarily challenging the accuracy of Consumers' projection of these expenditures through 2022. While these are presently excluded from rate base, Consumers believes it will be successful in recovering the actual capital expenditures incurred for these programs in future rate cases.

As a result of the order, in December 2021, Consumers committed to a plan to sell fleet assets with a fair value of \$15 million. To reflect these held-for-sale assets at their fair value, less expected selling costs, Consumers recorded an additional impairment charge of \$4 million within maintenance and other operating expenses on its consolidated statements of income for the year ended December 31, 2021.

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.

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NOTES TO FINANCIAL STATEMENTS (Continued)

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

December 31	<i>In Millions</i>	
	2021	2020
<i>Assets</i>		
GCR underrecoveries	\$ 25	\$ —
Accounts receivable and accrued revenue	\$ 25	\$ —
<i>Liabilities</i>		
PSCR overrecoveries	\$ 12	\$ 5
GCR overrecoveries	—	15
Accrued rate refunds	\$ 12	\$ 20

PSCR Plans and Reconciliations: In October 2021, the MPSC issued an order in Consumers' 2019 PSCR reconciliation, authorizing recovery of \$1.9 billion of power costs and authorizing Consumers to reflect in its 2020 PSCR reconciliation the overrecovery of \$18 million.

In April 2021, the MPSC issued an order in Consumers' 2020 PSCR plan authorizing the 2020 PSCR charge that Consumers self-implemented beginning in January 2020. In March 2021, Consumers filed its 2020 PSCR reconciliation, requesting full recovery of \$1.8 billion of power costs and authorization to reflect in its 2021 PSCR reconciliation the underrecovery of \$4 million.

In January 2022, the MPSC issued an order in Consumers' amended 2021 PSCR plan authorizing the 2021 PSCR charge that Consumers self-implemented beginning in January 2021.

GCR Plans and Reconciliations: In May 2021, the MPSC approved a settlement agreement in Consumers' 2019-2020 GCR reconciliation, authorizing recovery of \$0.5 billion of gas costs and authorizing Consumers to reflect in its 2020-2021 GCR reconciliation the overrecovery of \$6 million.

In June 2021, Consumers filed its 2020-2021 GCR reconciliation, requesting full recovery of \$0.4 billion of gas costs and authorization to reflect in its 2021-2022 GCR reconciliation the overrecovery of \$1 million.

Consumers submitted its 2021-2022 GCR plan to the MPSC in December 2020 and self-implemented its proposed 2021-2022 GCR charge in April 2021. The MPSC approved a settlement agreement in this proceeding in September 2021, authorizing the GCR charge that Consumers had self-implemented.

3: Contingencies and Commitments

Consumers is involved in various matters that give rise to contingent liabilities. Depending on the specific issues, the resolution of these contingencies could 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 it is unable to estimate a possible loss or range of loss for the matter.

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Electric Utility Contingencies

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

Cleanup and Solid Waste: Consumers expects to incur remediation and other response activity costs at a number of sites under NREPA. Consumers believes that these costs should be recoverable in rates, but cannot guarantee that outcome. Consumers estimates that its liability for NREPA sites for which it can estimate a range of loss will be between \$2 million and \$4 million. At December 31, 2021, Consumers had a recorded liability of \$2 million, the minimum amount in the range of its estimated probable NREPA liability, as no amount in the range was considered a better estimate than any other amount.

Consumers is a potentially responsible party at a number of contaminated sites administered under CERCLA. CERCLA liability is joint and several. In 2010, Consumers received official notification from the EPA that identified Consumers as a potentially responsible party for cleanup of PCBs at the Kalamazoo River CERCLA site. The notification claimed that the EPA has reason to believe that Consumers disposed of PCBs and arranged for the disposal and treatment of PCB-containing materials at portions of the site. In 2011, Consumers received a follow-up letter from the EPA requesting that Consumers agree to participate in a removal action plan along with several other companies for an area of lower Portage Creek, which is connected to the Kalamazoo River. All parties, including Consumers, that were asked to participate in the removal action plan declined to accept liability. Until further information 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, 2021, 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 2017, the MCV Partnership initiated arbitration against Consumers, asserting a breach of contract associated with the MCV PPA. In 2019, an arbitration panel issued an order concluding that the MCV Partnership is not entitled to any damages associated with a claim against Consumers that was related to the Clean Air Act. In November 2020, the MCV Partnership and Consumers signed a settlement agreement resolving all remaining disputes between the parties, and filed the settlement and associated agreements with the MPSC for approval. In March 2021, the MPSC approved the settlement and associated agreements.

Gas Utility Contingencies

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

At December 31, 2021, Consumers had a recorded liability of \$57 million for its remaining obligations for these sites. This amount represents the present value of long-term projected costs, using a discount rate of 2.57 percent and an inflation rate of 2.5 percent. The undiscounted amount of the remaining obligation is \$61 million. Consumers expects to pay the following amounts for remediation and other response activity costs in each of the next five years:

	<i>In Millions</i>				
	2022	2023	2024	2025	2026
Remediation and other response activity costs	\$ 3	\$ 9	\$ 24	\$ 11	\$ 1

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

Pursuant to orders issued by the MPSC, Consumers defers its MGP-related remediation costs and recovers them from its customers over a ten-year period. At December 31, 2021, Consumers had a regulatory asset of \$112 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, 2021, 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.

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

In May 2020, the MPSC approved an administrative settlement agreement between Consumers and the MPSC Staff, which resulted in a \$10,000 civil penalty in connection with the fire. Consumers may also be subject to various claims from impacted customers and claims for damages.

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

As of December 31, 2021, Consumers had recorded an insurance recovery of \$13 million related to the compressor station. During 2021, Consumers recognized \$6 million of the insurance recovery as a reduction to plant, property, and equipment, \$3 million as a reduction of maintenance and other operating expenses, and \$4 million as operating revenue, which represented recovery of incremental gas purchases related to the fire.

At this time, Consumers cannot predict the outcome of these matters or other gas-related incidents and a reasonable estimate of a total loss cannot be made, but they could have a material adverse effect on Consumers' results of operations, financial condition, or liquidity, and could subject its gas utility to increased regulatory scrutiny.

Guarantees

Presented in the following table is Consumers' guarantee at December 31, 2021:

Guarantee Description	Issue Date	Expiration Date	Maximum Obligation	Carrying Amount
Guarantee ¹	July 2011	indefinite	\$ 30	\$ —

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

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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. At December 31, 2021, the carrying value of these indemnity obligations was \$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, Note 2, Regulatory Matters, and Note 18, Exit Activities, there are certain other lawsuits and administrative proceedings before various courts and governmental agencies, as well as unasserted claims that may result in such proceedings, arising in the ordinary course of business to which Consumers is a party. These other lawsuits, proceedings, and unasserted claims may involve personal injury, property damage, contracts, environmental matters, federal and state taxes, rates, licensing, employment, and other matters. Further, Consumers occasionally self-reports certain regulatory non-compliance matters that may or may not eventually result in administrative proceedings. Consumers believes that the outcome of any one of these proceedings and potential claims will not have a material negative effect on its consolidated results of operations, financial condition, or liquidity.

Contractual Commitments

Purchase Obligations: Purchase obligations arise from long-term contracts for the purchase of commodities and related services, plant purchase commitments, 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, 2021 for each of the periods shown:

	<i>In Millions</i>						
	Payments Due						
	Total	2022	2023	2024	2025	2026	Beyond 2026
<i>PPAs</i>							
MCV PPA	\$ 2,204	\$ 349	\$ 348	\$ 346	\$ 306	\$ 231	\$ 624
Palisades PPA	116	116	—	—	—	—	—
Related-party PPAs	342	65	65	65	47	29	71
Other PPAs	5,366	298	334	351	356	346	3,681
Total PPAs	\$ 8,028	\$ 828	\$ 747	\$ 762	\$ 709	\$ 606	\$ 4,376
Other	3,950	1,381	1,596	364	594	12	3
Total purchase obligations	\$11,978	\$ 2,209	\$ 2,343	\$ 1,126	\$ 1,303	\$ 618	\$ 4,379

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MCV PPA: Consumers has a PPA with the MCV Partnership giving Consumers the right to purchase up to 1,240 MW of capacity and energy produced by the MCV Facility. The PPA was amended during 2020 and was approved by the MPSC in 2021. The amended and restated MCV PPA provides for:

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

Capacity and energy charges under the MCV PPA were \$348 million in 2021, \$298 million in 2020, and \$318 million in 2019.

Palisades PPA: Consumers has a PPA expiring in May 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 \$413 million in 2021, \$403 million in 2020, and \$395 million in 2019. For further details about Palisades, see Note 8, Leases and Palisades Financing.

Other PPAs: Consumers has PPAs expiring through 2048 with various counterparties. The majority of the PPAs have capacity and energy charges for delivered energy. In addition, Consumers accounts for several of its PPAs as leases. Capacity and energy charges under these PPAs were \$338 million in 2021, \$327 million in 2020, and \$336 million in 2019. See Note 8, Leases and Palisades Financing for more information about Consumers' lease obligations.

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4: Financings and Capitalization

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

	Interest Rate (%)	Maturity	<i>In Millions</i>	
			2021	2020
<i>First mortgage bonds</i>				
	0.350	2023	\$ 300	\$ 300
	3.375	2023	325	325
	3.125	2024	250	250
	3.190	2024	52	52
	3.680	2027	100	100
	3.390	2027	35	35
	3.800	2028	300	300
	3.180	2032	100	100
	5.800	2035	175	175
	3.520	2037	335	335
	4.010	2038	215	215
	6.170	2040	50	50
	4.970	2040	50	50
	4.310	2042	263	263
	3.950	2043	425	425
	4.100	2045	250	250
	3.250	2046	450	450
	3.950	2047	350	350
	4.050	2048	550	550
	4.350	2049	550	550
	3.750	2050	300	300
	3.100	2050	550	550
	3.500	2051	575	575
	2.650	2052	300	—
	3.860	2052	50	50
	4.280	2057	185	185
	2.500	2060	525	525
	4.350	2064	250	250
	variable ¹	2069	76	76
	variable ¹	2070	134	134
	variable ¹	2070	127	127
			\$ 8,197	\$ 7,897
<i>Tax-exempt revenue bonds</i>				
	0.875 ²	2035	35	—
	1.800 ³	2049	75	75
			\$ 110	\$ 75
<i>Securitization bonds</i>				
	3.290 ⁴	2025-2029 ⁵	198	225
Total principal amount outstanding			\$ 8,505	\$ 8,197
Current amounts			(365)	(364)
Unamortized discounts			(28)	(29)
Unamortized issuance costs			(62)	(62)
Total long-term debt			\$ 8,050	\$ 7,742

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- ¹ The variable-rate bonds bear interest quarterly at a rate of three-month LIBOR minus 0.300 percent, subject to a zero-percent floor (zero percent at December 31, 2021) and (zero percent at December 31, 2020). The holders of these variable-rate bonds may put them to Consumers for redemption on certain dates prior to their stated maturity, including dates within one year of December 31, 2021.
- ² The interest rate on these tax-exempt revenue bonds will reset on October 8, 2026.
- ³ The interest rate on these tax-exempt revenue bonds will reset on October 1, 2024.
- ⁴ The weighted-average interest rate for Consumers' securitization bonds issued through its subsidiary, Consumers 2014 Securitization Funding, was 3.290 percent at December 31, 2021 and 3.250 percent at December 31, 2020.
- ⁵ Principal and interest payments are made semiannually.

Financings: Presented in the following table is a summary of major long-term debt issuances during 2021:

	Principal (In Millions)	Interest Rate	Issuance Date	Maturity Date
First mortgage bonds	\$ 300	2.650%	August 2021	August 2052
Tax-exempt revenue bonds ¹	35	0.875%	October 2021	April 2035

- ¹ These bonds were repurchased, in lieu of redemption, in July 2020. In October 2021, the bonds were remarketed to the public and the interest rate on the bonds will reset in October 2026.

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

Regulatory Authorization for Financings: Consumers is required to maintain FERC authorization for financings. Its current authorization terminates on July 31, 2022. Any long-term issuances during the authorization period are exempt from FERC's competitive bidding and negotiated placement requirements. In December 2021, Consumers filed an application for authority to issue securities between April 1, 2022 and March 31, 2024, replacing the current authorization.

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, 2021, the aggregate annual maturities for long-term debt for the next five years, based on stated maturities or earlier put dates, were:

	<i>In Millions</i>				
	2022	2023	2024	2025	2026
Long-term debt	\$ 365	\$ 654	\$ 332	\$ 31	\$ 32

Credit Facilities: The following credit facilities with banks were available at December 31, 2021:

	<i>In Millions</i>			
Expiration Date	Amount of Facility	Amount Borrowed	Letters of Credit Outstanding	Amount Available
June 5, 2024	\$ 850	\$ —	\$ 12	\$ 838
November 19, 2023	250	—	8	242
April 18, 2022	30	—	30	—

Obligations under these facilities are secured by first mortgage bonds of Consumers. There were no borrowings under these facilities during the year ended December 31, 2021.

Short-term Borrowings: Under Consumers' commercial paper program, Consumers may issue, in one or more placements, investment-grade commercial paper notes with maturities of up to 365 days at market interest rates. These issuances are supported by Consumers' revolving credit facilities and may have an aggregate principal amount outstanding of up to \$500 million. While the amount of outstanding commercial paper does not reduce the available capacity of the revolving credit facilities, Consumers does not intend to issue commercial paper in an amount exceeding the available capacity of the facilities. At December 31, 2021, there were no commercial paper notes outstanding under this program.

In December 2021, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$500 million at an interest rate of one-month LIBOR minus 0.100 percent. At December 31, 2021, outstanding borrowings under the agreement were \$392 million bearing an interest rate of zero percent. In January 2022, Consumers repaid \$392 million of its loan outstanding with CMS Energy.

Dividend Restrictions: Under the provisions of its articles of incorporation, at December 31, 2021, Consumers had \$1.8 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.

During the year ended December 31, 2021, Consumers paid \$722 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, 2021 and 2020:

	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

5: Fair Value Measurements

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

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

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

Assets and Liabilities Measured at Fair Value on a Recurring Basis

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

	<i>In Millions</i>	
December 31	2021	2020
<i>Assets</i> ¹		
Restricted cash equivalents	\$ 22	\$ 15
Nonqualified deferred compensation plan assets	21	18
Derivative instruments	2	1
Total assets	\$ 45	\$ 34
<i>Liabilities</i> ¹		
Nonqualified deferred compensation plan liabilities	\$ 21	\$ 18
Total liabilities	21	\$ 18

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

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Restricted Cash Equivalents: Restricted cash equivalents consist of money market funds with daily liquidity. For further details, see Note 15, Cash and Cash Equivalents.

Nonqualified Deferred Compensation Plan Assets and Liabilities: The nonqualified deferred compensation plan assets consist of mutual funds, which are valued using the daily quoted net asset values. Consumers values its nonqualified deferred compensation plan liabilities based on the fair values of the plan assets, as they reflect the amount owed to the plan participants in accordance with their investment elections. Consumers reports the assets in other non-current assets and the liabilities in other non-current liabilities on its consolidated balance sheets.

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

Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

Presented in the following table are Consumers' assets, by level within the fair value hierarchy, reported at fair value on a nonrecurring basis during the year ended December 31, 2021:

	<i>In Millions</i>			
	Level 1	Level 2	Level 3	Gains (Losses)
Assets held for sale	\$ —	\$ 15	\$ —	\$ (4)

In 2021, Consumers wrote down fleet assets held for sale from their carrying amount of \$19 million to their fair value, less selling costs, of \$15 million, resulting in an impairment charge of \$4 million, which was recorded within maintenance and other operating expenses on its consolidated statements of income for the year ended December 31, 2021. The fair value was determined based on the market prices of similar fleet vehicles. For additional information, see Item 8. Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 2, Regulatory Matters.

6: Financial Instruments

Presented in the following table are the carrying amounts and fair values, by level within the fair value hierarchy, of Consumers' financial instruments that are not recorded at fair value. The table 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 5, Fair Value Measurements.

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In Millions

	December 31, 2021					December 31, 2020				
	Carrying Amount	Fair Value				Carrying Amount	Fair Value			
		Total	Level				Total	Level		
			1	2	3			1	2	3
<i>Assets</i>										
Long-term receivables ¹	\$ 14	\$ 14	\$ —	\$ —	\$ 14	\$ 17	\$ 17	\$ —	\$ —	\$ 17
Notes receivable – related party ²	104	104	—	—	104	107	107	—	—	107
<i>Liabilities</i>										
Long-term debt ³	8,415	9,410	—	7,455	1,955	8,106	9,801	—	7,716	2,085

¹ Includes current portion of long-term accounts receivable of \$9 million at December 31, 2021 and \$12 million at December 31, 2020.

² Includes current portion of notes receivable – related party of \$7 million at December 31, 2021 and 2020.

³ Includes current portion of long-term debt of \$365 million at December 31, 2021 and \$364 million at December 31, 2020.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

7: Plant, Property, and Equipment

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

In Millions

December 31	Estimated Depreciable Life in Years	2021	2020
<i>Plant, property, and equipment, gross</i>			
<i>Electric</i>			
Generation	22 - 125	\$ 6,704	\$ 6,376
Distribution	20 - 75	9,815	9,130
Other	5 - 50	1,309	1,326
Assets under finance leases and other financing ¹		319	323
<i>Gas</i>			
Distribution	20 - 85	6,338	5,702
Transmission	17 - 75	2,319	2,003
Underground storage facilities ²	27 - 75	1,117	1,046
Other	5 - 50	814	817
Assets under finance leases ¹		13	13
Other non-utility property	3 - 51	23	21
Plant, property, and equipment, gross		\$ 28,771	\$ 26,757
Construction work in progress		915	1,058
Accumulated depreciation and amortization		(8,371)	(7,844)
Total plant, property, and equipment³		\$ 21,315	\$ 19,971

¹ For information regarding the amortization terms of Consumers' assets under finance leases and other financing, see Note 8, Leases and Palisades Financing.

² Underground storage includes base natural gas of \$26 million at December 31, 2021 and 2020. Base natural gas is not subject to depreciation.

³ Consumers' plant additions were \$2.4 billion for the year ended December 31, 2021 and \$2.0 billion for the year ended December 31, 2020. Consumers' plant retirements, which include the impact of disallowances and transfers to held for sale, were \$361 million for the year ended December 31, 2021, and \$220 million for the year ended December 31, 2020.

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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, 2021		December 31, 2020	
		Gross Cost ¹	Accumulated Amortization	Gross Cost ¹	Accumulated Amortization
				<i>In Millions</i>	
Software development	3-15	\$ 840	\$ 592	\$ 856	\$ 568
Rights of way	50 - 85	211	60	197	57
Franchises and consents	5 - 50	16	10	16	10
Leasehold improvements	various ²	9	6	10	7
Other intangibles	various	26	16	25	16
Total		\$ 1,102	\$ 684	\$ 1,104	\$ 658

¹ Consumers' intangible asset additions were \$88 million for the year ended December 31, 2021 and \$69 million for the year ended December 31, 2020. Consumers' intangible asset retirements were \$91 million for the year ended December 31, 2021 and \$65 million for the year ended December 31, 2020.

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

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

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

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

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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	2021	2020	2019
Electric	6.2%	6.9%	6.4%
Gas	5.6	5.7	5.8

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

Years Ended December 31	<i>In Millions</i>	
	2021	2020
Balance at beginning of period	\$ 336	\$ 340
Additions	—	—
Net retirements and other adjustments	(4)	(4)
Balance at end of period	\$ 332	\$ 336

Assets under finance leases and other financing are presented as gross amounts. Consumers' accumulated amortization of assets under finance leases and other financing was \$272 million at December 31, 2021 and \$254 million at December 31, 2020.

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

Years Ended December 31	<i>In Millions</i>	
	2021	2020
Utility plant assets	\$ 8,366	\$ 7,841
Non-utility plant assets	5	3

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

Years Ended December 31	2021	2020	2019
Electric utility property	3.9%	3.9%	3.9%
Gas utility property	2.9	2.9	2.9
Other property	9.4	9.8	10.0

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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	2021	2020	2019
Depreciation expense – plant, property, and equipment	\$ 938	\$ 881	\$ 827
<i>Amortization expense</i>			
Software	108	112	119
Other intangible assets	4	4	3
Securitized regulatory assets	27	26	26
Total depreciation and amortization expense	\$ 1,077	\$ 1,023	\$ 975

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

	<i>In Millions</i>				
	2022	2023	2024	2025	2026
Intangible asset amortization expense	\$ 108	\$ 94	\$ 84	\$ 86	\$ 84

Jointly Owned Regulated Utility Facilities

Presented in the following table are Consumers' investments in jointly owned regulated utility facilities at December 31, 2021:

	<i>In Millions, Except Ownership Share</i>		
	J.H. Campbell Unit 3	Ludington	Other
Ownership share	93.3%	51.0%	various
Utility plant in service	\$ 1,751	\$ 499	\$ 395
Accumulated depreciation	(897)	(198)	(112)
Construction work in progress	21	92	13
Net investment	\$ 875	\$ 393	\$ 296

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.

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8: Leases and Palisades Financing

Lessee

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

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

Consumers includes future payments for all renewal options, fair market value extensions, and buyout provisions reasonably certain of exercise in its measurement of lease right-of-use assets and lease liabilities. In addition, certain leases for service vehicles contain end-of-lease adjustment clauses based on proceeds received from the sale or disposition of the vehicles. Consumers also includes executory costs in the measurement of their right-of-use assets and lease liabilities, except for maintenance costs related to its coal-carrying railcar leases.

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

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

December 31	<i>In Millions, Except as Noted</i>	
	2021	2020
<i>Operating leases</i>		
Right-of-use assets ¹	\$ 22	\$ 28
<i>Lease liabilities</i>		
Current lease liabilities ²	3	7
Non-current lease liabilities ³	19	21
<i>Finance leases</i>		
Right-of-use assets	\$ 57	\$ 65
<i>Lease liabilities⁴</i>		
Current lease liabilities	6	7
Non-current lease liabilities	46	53
<i>Weighted-average remaining lease term (in years)</i>		
Operating leases	21	18
Finance leases	12	12
<i>Weighted-average discount rate</i>		
Operating leases	3.9%	3.8%
Finance leases ⁵	1.7%	1.8%

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- ¹ Consumers' operating right-of-use lease assets are reported as other non-current assets on its consolidated balance sheets.
- ² The current portion of Consumers' operating lease liabilities are reported as other current liabilities on its consolidated balance sheets.
- ³ The non-current portion of Consumers' operating lease liabilities are reported as other non-current liabilities on its consolidated balance sheets.
- ⁴ Includes related-party lease liabilities of \$25 million, of which less than \$1 million was current, at December 31, 2021 and 2020.
- ⁵ This rate excludes the impact of Consumers' pipeline agreements and long-term PPAs accounted for as finance leases. The required capacity payments under these agreements, when compared to the underlying fair value of the leased assets, result in effective interest rates that exceed market rates for leases with similar terms.

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

Years Ended December 31	<i>In Millions</i>	
	2021	2020
Operating lease costs	\$ 8	\$ 9
<i>Finance lease costs</i>		
Amortization of right-of-use assets	7	6
Interest on lease liabilities	16	17
Variable lease costs	90	94
Short-term lease costs	21	16
Total lease costs	\$ 142	\$ 142

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

Years Ended December 31	<i>In Millions</i>	
	2021	2020
<i>Cash paid for amounts included in the measurement of lease liabilities</i>		
Cash used in operating activities for operating leases	\$ 8	\$ 9
Cash used in operating activities for finance leases	16	17
Cash used in financing activities for finance leases	7	6

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

In Millions

December 31, 2021	Operating Leases	Finance Leases		
		Pipelines and PPAs	Other	Total
2022	\$ 4	\$ 14	\$ 5	\$ 19
2023	2	13	5	18
2024	1	13	3	16
2025	1	13	1	14
2026	1	13	2	15
2027 and thereafter	27	51	9	60
Total minimum lease payments	\$ 36	\$ 117	\$ 25	\$ 142
Less discount	14	88	2	90
Present value of minimum lease payments	\$ 22	\$ 29	\$ 23	\$ 52

Lessor

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

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

Consumers has a natural gas transportation agreement with a subsidiary of CMS Energy that extends through 2038, related to a pipeline owned by Consumers. This agreement is accounted for as a direct finance lease and will automatically extend annually unless terminated by either party.

Minimum rental payments to be received under Consumers' direct financing leases are \$1 million for each of the next five years and \$17 million for the years thereafter. The lease receivable was \$10 million as of December 31, 2021, which does not include unearned income of \$12 million.

Palisades Financing

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

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Total amortization and interest charges under the financing were \$14 million for the years ended December 31, 2021 and 2020, and \$15 million for the year ended December 31, 2019. At December 31, 2021, the Palisades asset and financing obligation both had a balance of \$3 million. The finance obligation reflects Consumers' remaining minimum Palisades PPA payments.

9: Asset Retirement Obligations

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

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

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

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

No assets have been restricted for purposes of settling AROs.

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

ARO Description	<i>In Millions</i>						ARO Liability 12/31/2021
	ARO Liability 12/31/2020	Incurred	Settled	Accretion	Cash Flow Revisions		
Coal ash disposal areas	\$ 148	\$ —	\$ (34)	\$ 5	\$ 38		\$ 157
Gas distribution cut, purge, and cap	240	39	(10)	13	—		282
Asbestos abatement	36	—	—	2	—		38
Renewable generation assets	74	16	—	3	—		93
Gas wells plug and abandon	32	16	(9)	1	(5)		35
Total	\$ 530	\$ 71	\$ (53)	\$ 24	\$ 33		\$ 605

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In Millions

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

10: Retirement Benefits

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

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

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

In November 2021, CMS Energy, including Consumers, determined that 2021 lump-sum payments to retired employees under DB Pension Plan A would exceed the plan's service cost and interest cost components of net periodic cost for the year. These lump-sum payments constitute pension plan liability settlements; once such settlements meet the service and interest cost threshold, recognition in earnings is required. As a result, in accordance with GAAP, CMS Energy, including Consumers, performed a remeasurement of DB Pension Plan A as of October 31, 2021. As a result, Consumers recognized a settlement loss of \$18 million. At December 31, 2021, Consumers recognized an additional settlement loss of \$3 million for the period November 1, 2021 to December 31, 2021; Consumers deferred these losses as a regulatory asset which will be amortized over eight years.

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DCCP: Consumers provides an employer contribution to the DCCP 401(k) plan of CMS Energy, including Consumers, for employees hired on or after July 1, 2003. The contribution ranges from five percent to ten percent of base pay, depending on years of service and employee class. Employees are not required to contribute in order to receive the plan's employer contribution. DCCP expense for Consumers was \$41 million for the year ended December 31, 2021, \$31 million for the year ended December 31, 2020, and \$28 million for the year ended December 31, 2019.

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

Years Ended December 31	<i>In Millions</i>	
	2021	2020
Trust assets	\$ 104	\$ 107
ABO	108	115
Contributions	—	5

DC SERP: On April 1, 2006, CMS Energy, including Consumers, implemented a DC SERP and froze further new participation in the DB SERP. The DC SERP provides participants benefits ranging from five percent to 15 percent of total compensation. The DC SERP requires a minimum of five years of participation before vesting. Consumers' contributions to the plan, if any, are placed in a grantor trust. Trust assets were \$13 million at December 31, 2021 and \$11 million at December 31, 2020. DC SERP assets are included in other non-current assets on Consumers' consolidated balance sheets. Consumers' DC SERP expense was \$2 million for the years ended December 31, 2021, 2020, and 2019.

401(k) Plan: The employer match for the 401(k) plan of CMS Energy, including Consumers, equals 100 percent of eligible contributions up to the first three percent of an employee's wages and 50 percent of eligible contributions up to the next two percent of an employee's wages. The total 401(k) plan cost for Consumers was \$31 million for the year ended December 31, 2021, \$29 million for the year ended December 31, 2020, and \$27 million for the year ended December 31, 2019.

OPEB Plan: Participants in the OPEB Plan of CMS Energy, including Consumers, include all regular full-time employees covered by the employee health care plan on the day before retirement at age 55 or older with at least ten full years of applicable continuous service. Regular full-time employees who qualify for disability retirement under the DB Pension Plans or are disabled and covered by the DCCP and who have 15 years of applicable continuous service may also participate in the OPEB Plan. Retiree health care costs were based on the assumption that costs would increase 6.25 percent in 2022 and 6.50 percent in 2021 for those under 65 and would increase 6.75 percent in 2022 and 7.00 percent in 2021 for those over 65. The rate of increase was assumed to decline to 4.75 percent by 2028 and thereafter for all retirees.

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

December 31	2021	2020	2019
<i>Weighted average for benefit obligations¹</i>			
<i>Discount rate²</i>			
DB Pension Plan A	3.02%	2.73%	3.37%
DB Pension Plan B	2.79	2.41	3.17
DB SERP	2.78	2.40	3.15
OPEB Plan	2.99	2.69	3.32
<i>Rate of compensation increase</i>			
DB Pension Plan A	3.60	3.70	3.50
DB SERP	5.50	5.50	5.50
<i>Weighted average for net periodic benefit cost¹</i>			
<i>Service cost discount rate^{2,3}</i>			
DB Pension Plan A	2.83%	3.44%	4.55%
DB SERP	2.84	3.46	4.58
OPEB Plan	3.03	3.57	4.63
<i>Interest cost discount rate^{2,3}</i>			
DB Pension Plan A	1.97	2.92	4.08
DB Pension Plan B	1.70	2.74	3.93
DB SERP	1.72	2.74	3.94
OPEB Plan	1.99	2.88	4.03
<i>Expected long-term rate of return on plan assets⁴</i>			
DB Pension Plans	6.75	6.75	7.00
OPEB Plan	6.75	6.75	7.00
<i>Rate of compensation increase</i>			
DB Pension Plan A	3.70	3.50	3.50
DB SERP	5.50	5.50	5.50

¹ The mortality assumption for benefit obligations was based on the Pri-2012 Mortality Table, with improvement scales MP-2021 for 2021, MP-2020 for 2020, and MP-2019 for 2019. The mortality assumption for net periodic benefit cost was based on the Pri-2012 Mortality Table for 2021 and 2020 and the RP-2014 Mortality Table for 2019, with improvement scales MP-2020 for 2021, MP-2019 for 2020, and MP-2018 for 2019.

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

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

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⁴ CMS Energy, including Consumers, determined the long-term rate of return using historical market returns, the present and expected future economic environment, the capital market principles of risk and return, and the expert opinions of individuals and firms with financial market knowledge. CMS Energy, including Consumers, considered the asset allocation of the portfolio in forecasting the future expected total return of the portfolio. The goal was to determine a long-term rate of return that could be incorporated into the planning of future cash flow requirements in conjunction with the change in the liability. Annually, CMS Energy, including Consumers, reviews for reasonableness and appropriateness the forecasted returns for various classes of assets used to construct an expected return model. The expected long-term rate of return on the assets of the DB Pension Plans was 6.75 percent in 2021. The actual return on the assets of the DB Pension Plans was 12.0 percent in 2021, 13.6 percent in 2020, and 21.0 percent in 2019.

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

In Millions

Years Ended December 31	DB Pension Plans and DB SERP			OPEB Plan		
	2021	2020	2019	2021	2020	2019
<i>Net periodic cost (credit)</i>						
Service cost	\$ 51	\$ 49	\$ 40	\$ 17	\$ 15	\$ 13
Interest cost	59	78	97	23	31	40
Expected return on plan assets	(197)	(181)	(153)	(102)	(93)	(82)
<i>Amortization of:</i>						
Net loss	96	90	47	8	15	26
Prior service cost (credit)	4	1	1	(51)	(54)	(61)
Settlement loss	6	2	—	—	—	—
Net periodic cost (credit)	\$ 19	\$ 39	\$ 32	\$ (105)	\$ (86)	\$ (64)

CMS Energy, including Consumers, amortizes net gains and losses in excess of ten percent of the greater of the PBO or the MRV over the average remaining service period for DB Pension Plan A and the OPEB Plan and over the average remaining life expectancy of participants for DB Pension Plan B. For DB Pension Plan A, the estimated period of amortization of gains and losses was eight years for the years ended December 31, 2021 and 2020, and nine years for the year ended December 31, 2019. For DB Pension Plan B, the estimated period of amortization of gains and losses was 18 years for the year ended December 31, 2021, 19 years for the year ended December 31, 2020, and 20 years for the year ended December 31, 2019. For the OPEB Plan, the estimated amortization period was nine years for the years ended December 31, 2021 and 2020, and ten years for the year ended December 31, 2019.

Prior service cost (credit) amortization is established in the year in which the prior service cost (credit) first occurred, and is based on the same amortization period for all future years until the prior service cost (credit) is fully amortized. CMS Energy, including Consumers, had new prior service costs for DB Pension Plan A in 2020. The estimated period of amortization of these new prior service costs is eight years.

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CMS Energy, including Consumers, determines the MRV for the assets of the DB Pension Plans as the fair value of plan assets on the measurement date, adjusted by the gains or losses that will not be admitted into the MRV until future years. CMS Energy, including Consumers, reflects each year's gain or loss in the MRV in equal amounts over a five-year period beginning on the date the original amount was determined. CMS Energy, including Consumers, determines the MRV for OPEB Plan assets as the fair value of assets on the measurement date.

Reconciliations: The following table presents a reconciliation of the funded status of the DB Pension Plan of CMS Energy, including Consumers, and reconciliations of the funded statuses of the DB SERP and OPEB Plan attributable to Consumers with the retirement benefit plans' liabilities:

Years Ended December 31	DB Pension Plans		DB SERP		OPEB Plan	
	2021	2020	2021	2020	2021	2020
Benefit obligation at beginning of period	\$ 3,266	\$ 2,973	\$ 117	\$ 109	\$ 1,158	\$ 1,120
Service cost	53	50	—	—	17	15
Interest cost	60	79	2	3	23	31
Plan amendments	—	24	—	—	5	—
Actuarial loss (gain)	(108) ¹	355 ¹	(3)	12	(30) ¹	37 ¹
Benefits paid	(201)	(215)	(7)	(7)	(51)	(45)
Benefit obligation at end of period	\$ 3,070	\$ 3,266	\$ 109	\$ 117	\$ 1,122	\$ 1,158
Plan assets at fair value at beginning of period	\$ 3,402	\$ 2,546	\$ —	\$ —	\$ 1,535	\$ 1,410
Actual return on plan assets	398	371	—	—	182	169
Company contribution	—	700	7	7	—	1
Actual benefits paid	(201)	(215)	(7)	(7)	(49)	(45)
Plan assets at fair value at end of period	\$ 3,599	\$ 3,402	\$ —	\$ —	\$ 1,668	\$ 1,535
Funded status	\$ 529 ²	\$ 136 ²	\$ (109)	\$ (117)	\$ 546	\$ 377

¹ The actuarial gains for 2021 for the DB Pension Plans and OPEB Plan were primarily the result of higher discount rates. The actuarial loss for 2020 for the DB Pension Plans was primarily the result of lower discount rates and lower interest rates used to calculate the value of lump-sum payments. The actuarial loss for 2020 for the OPEB Plan was primarily the result of lower discount rates.

² The total funded status of the DB Pension Plans attributable to Consumers, based on an allocation of expenses, was \$510 million at December 31, 2021 and \$138 million at December 31, 2020.

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

December 31	<i>In Millions</i>	
	2021	2020
<i>Non-current assets</i>		
DB Pension Plans	\$ 510	\$ 138
OPEB Plan	546	377
<i>Current liabilities</i>		
DB SERP	7	7
<i>Non-current liabilities</i>		
DB SERP	102	110

The ABO for the DB Pension Plans of CMS Energy, including Consumers, was \$2.7 billion at December 31, 2021 and \$2.9 billion at December 31, 2020. At December 31, 2021 and 2020, the PBO and ABO did not exceed plan assets for any of the defined benefit pension plans.

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

December 31	<i>In Millions</i>			
	DB Pension Plans and DB SERP		OPEB Plan	
	2021	2020	2021	2020
<i>Regulatory assets (liabilities)</i>				
Net loss	\$ 812	\$ 1,194	\$ 136	\$ 254
Prior service cost (credit)	25	29	(190)	(246)
Regulatory assets (liabilities)	\$ 837	\$ 1,223	\$ (54)	\$ 8
<i>AOCI</i>				
Net loss	41	47	—	—
Total amounts recognized in regulatory assets (liabilities) and AOCI	\$ 878	\$ 1,270	\$ (54)	\$ 8

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

In Millions

	DB Pension Plans					
	December 31, 2021			December 31, 2020		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 30	\$ 30	\$ —	\$ 115	\$ 115	\$ —
U.S. government and agencies securities	209	—	209	150	—	150
Corporate debt	595	—	595	540	—	540
State and municipal bonds	13	—	13	11	—	11
Foreign corporate bonds	66	—	66	41	—	41
Mutual funds	785	785	—	971	971	—
	\$ 1,698	\$ 815	\$ 883	\$ 1,828	\$ 1,086	\$ 742
Pooled funds	1,901			1,574		
Total	\$ 3,599			\$ 3,402		

In Millions

	OPEB Plan					
	December 31, 2021			December 31, 2020		
	Total	Level 1	Level 2	Total	Level 1	Level 2
Cash and short-term investments	\$ 20	\$ 20	\$ —	\$ 31	\$ 31	\$ —
U.S. government and agencies securities	23	—	23	17	—	17
Corporate debt	68	—	68	60	—	60
State and municipal bonds	2	—	2	2	—	2
Foreign corporate bonds	8	—	8	5	—	5
Common stocks	79	79	—	61	61	—
Mutual funds	878	878	—	753	753	—
	\$ 1,078	\$ 977	\$ 101	\$ 929	\$ 845	\$ 84
Pooled funds	590			606		
Total	\$ 1,668			\$ 1,535		

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.

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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.

Asset Allocations: Presented in the following table are the investment components of the assets of the DB Pension Plans and OPEB Plan as of December 31, 2021:

	DB Pension Plans	OPEB Plan
Equity securities	54.0%	55.0%
Fixed-income securities	28.0	28.0
Real asset investments	12.0	12.0
Multi-asset investments	5.0	4.0
Cash and Cash Equivalents	1.0	1.0
	100.0%	100.0%

The target 2021 asset allocation for the assets of the DB Pension Plans was 54 percent equity, 29 percent fixed income, 12 percent real assets, and five percent multi-asset investments.

CMS Energy, including Consumers, established union and non-union VEBA trusts to fund future retiree health and life insurance benefits. These trusts are funded through the ratemaking process for Consumers. The target 2021 asset allocation for the health trusts was 55 percent equity, 30 percent fixed income, 12 percent real assets, and three percent multi-asset investments. The target asset allocation for the life trusts was 53 percent equity, 32 percent fixed income, and 15 percent multi-asset investments.

The goal of these target allocations was to maximize the long-term return on plan assets, while maintaining a prudent level of risk. The level of acceptable risk is a function of the liabilities of the plans. Equity investments are diversified mostly across the S&P 500 Index, with lesser allocations to the S&P 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. Real asset investments are diversified across real estate investment trusts,

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public infrastructure, and public resource equity. Multi-asset investments are global tactical asset allocations. CMS Energy, including Consumers, uses annual liability measurements, quarterly portfolio reviews, and periodic asset/liability studies to evaluate the need for adjustments to the portfolio allocations.

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

	<i>In Millions</i>	
Years Ended December 31	2021	2020
DB Pension Plans	\$ —	\$ 682
OPEB Plan	—	1

Contributions comprise required amounts and discretionary contributions. Consumers does not plan to contribute to the DB Pension Plans or OPEB Plan in 2022. 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.

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

	<i>In Millions</i>		
	DB Pension Plans	DB SERP	OPEB Plan
2022	\$ 175	\$ 7	\$ 49
2023	171	7	52
2024	169	7	54
2025	170	7	55
2026	169	6	56
2027-2031	830	31	294

Collective Bargaining Agreements: At December 31, 2021, unions represented 42 percent of Consumers' employees. The UWUA represents Consumers' operating, maintenance, construction, and customer contact center employees. The USW represents Zeeland plant employees. The UWUA and USW agreements expired and new agreements were ratified in 2020. These union contracts expire in 2025.

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11: Stock-Based Compensation

Consumers provides a PISP to officers, employees, and non-employee directors based on their contributions to the successful management of the company. The PISP has a ten-year term, expiring in May 2030.

In 2021, 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 2021, 2020, or 2019.

Shares awarded or subject to stock options, phantom shares, or performance units may not exceed 6.5 million shares from June 2020 through May 2030. Consumers may issue awards of up to 5,927,297 shares of common stock under the PISP as of December 31, 2021. Shares for which payment or exercise is in cash, as well as shares that expire, terminate, or are canceled or forfeited, may be awarded or granted again under the PISP.

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

Restricted Stock Awards: Restricted stock awards for employees under the PISP are in the form of performance-based, market-based, and time-lapse restricted stock. Award recipients receive shares of CMS Energy common stock that have dividend and voting rights. The dividends on time-lapse restricted stock are paid in cash or in CMS Energy common stock. The dividends on performance-based and market-based restricted stock are paid in restricted shares equal to the value of the dividends. These 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 2021, 2020, and 2019 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 2021, 2020, and 2019, Consumers granted restricted stock units to certain non-employee directors who elected to defer their restricted stock awards. The restricted stock units

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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 2021.

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

Year Ended December 31, 2021	Number of Shares	Weighted-Average Grant Date Fair Value per Share
Nonvested at beginning of period	781,531	\$ 51.73
<i>Granted</i>		
Restricted stock	517,141	42.85
Restricted stock units	13,093	53.93
<i>Vested</i>		
Restricted stock	(388,009)	29.55
Restricted stock units	(14,891)	48.09
Forfeited – restricted stock	(21,780)	58.01
Nonvested at end of period	887,085	\$ 56.19

Year Ended December 31, 2021	
<i>Granted</i>	
Time-lapse awards	112,128
Market-based awards	135,638
Performance-based awards	135,638
Restricted stock units	11,035
Dividends on market-based awards	14,890
Dividends on performance-based awards	15,175
Dividends on restricted stock units	2,058
Additional market-based shares based on achievement of condition	56,505
Additional performance-based shares based on achievement of condition	47,167
Total granted	530,234

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.

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

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

Years Ended December 31	2021	2020	2019
Expected volatility	27.6%	14.2%	14.9%
Expected dividend yield	2.8	2.4	2.8
Risk-free rate	0.2	1.6	2.5

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

Years Ended December 31	<i>In Millions</i>		
	2021	2020	2019
<i>Weighted-average grant-date fair value per share</i>			
Restricted stock granted	\$ 42.85	\$ 45.53	\$ 43.57
Restricted stock units granted	53.93	49.70	51.15

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

Years Ended December 31	<i>In Millions</i>		
	2021	2020	2019
Fair value of shares that vested during the year	\$ 24	\$ 21	\$ 25
Compensation expense recognized	21	10	21
Income tax benefit recognized	1	3	1

At December 31, 2021, \$22.9 million of total unrecognized compensation cost was related to restricted stock and Consumers expects to recognize this cost over a weighted-average period of two years.

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12: Income Taxes

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

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

Years Ended December 31	<i>In Millions, Except Tax Rate</i>		
	2021	2020	2019
Income from continuing operations before income taxes	\$ 1,024	\$ 989	\$ 928
Income tax expense at statutory rate	215	208	195
<i>Increase (decrease) in income taxes from:</i>			
State and local income taxes, net of federal effect	54	47	53
TCJA excess deferred taxes ¹	(50)	(35)	(31)
Accelerated flow-through of regulatory tax benefits ²	(28)	(13)	(13)
Production tax credits	(33)	(19)	(12)
Research and development tax credits, net ³	(3)	(11)	(2)
Other, net	1	(4)	(5)
Income tax expense	\$ 156	\$ 173	\$ 185
Effective tax rate	15.2%	17.5%	19.9%

¹ In September 2020, the MPSC authorized Consumers to accelerate the amortization of a regulatory liability associated with unprotected, non-property-related excess deferred income taxes resulting from the TCJA. The regulatory liability, which was previously scheduled to be amortized through 2029, will now be fully amortized by the end of 2022.

² In September 2020, the MPSC authorized Consumers to accelerate the amortization of income tax benefits associated with the cost to remove gas plant assets. These tax benefits, which were previously scheduled to be amortized through 2025, will now be fully amortized by the end of 2022.

³ In March 2020, Consumers finalized a study of research and development tax credits for tax years 2012 through 2018. As a result, in 2020, Consumers recognized an \$8 million increase in the credit, net of reserves for uncertain tax positions.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Years Ended December 31	<i>In Millions</i>		
	2021	2020	2019
<i>Current income taxes</i>			
Federal	\$ (13)	\$ 3	\$ 107
State and local	15	(7)	41
	\$ 2	\$ (4)	\$ 148
<i>Deferred income taxes</i>			
Federal	103	115	(10)
State and local	54	67	26
	\$ 157	\$ 182	\$ 16
Deferred income tax credit	(3)	(5)	21
Tax expense	\$ 156	\$ 173	\$ 185

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

December 31	<i>In Millions</i>	
	2021	2020
<i>Deferred income tax assets</i>		
Net regulatory tax liability	\$ 349	\$ 372
Tax loss and credit carryforwards	134	216
Reserves and accruals	24	24
Total deferred income tax assets	\$ 507	\$ 612
<i>Deferred income tax liabilities</i>		
Plant, property, and equipment	\$ (2,341)	\$ (2,230)
Employee benefits	(388)	(365)
Securitized costs	(46)	(53)
Gas inventory	(22)	(24)
Other	(50)	(34)
Total deferred income tax liabilities	\$ (2,847)	\$ (2,706)
Total net deferred income tax liabilities	\$ (2,340)	\$ (2,094)

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

**FERC FORM NO. 1/3-Q:
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NOTES TO FINANCIAL STATEMENTS (Continued)

Presented in the following table are the tax loss and credit carryforwards at December 31, 2021:

	Tax Attribute	Expiration
Federal net operating loss carryforwards	\$ 2	None
State net operating loss carryforwards	43	2030
General business credits	83	2034-2041
Federal charitable contribution carryforwards	5	2025
State charitable contribution carryforwards	1	2025
Total tax attributes	\$ 134	

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:

Years Ended December 31	2021	2020	2019
Balance at beginning of period	\$ 31	\$ 34	\$ 28
Additions for current-year tax positions	3	1	1
Additions for prior-year tax positions	—	4	5
Reductions for prior-year tax positions	—	(8)	—
Balance at end of period	\$ 34	\$ 31	\$ 34

If recognized, all of these uncertain tax benefits would affect Consumers' annual effective tax rates in future years. A trial is anticipated in 2022 with the Michigan Tax Tribunal related to the methodology of state apportionment for Consumers' electricity sales to MISO; however, a final conclusion is not anticipated in the next 12 months.

Consumers recognizes accrued interest and penalties, where applicable, as part of income tax expense. Consumers recognized no interest or penalties for each of the years ended December 31, 2021, 2020, or 2019.

The amount of income taxes paid is subject to ongoing audits by federal, state, local, and foreign tax authorities, which can result in proposed assessments. The consolidated federal income tax returns of CMS Energy and its subsidiaries, including Consumers, for 2018 and subsequent years remain subject to examination by the IRS. The Michigan Corporate Income Tax returns of CMS Energy's unitary business group, including Consumers, for 2013 and subsequent years remain subject to examination by the State of Michigan. Consumers' estimate of the potential outcome for any uncertain tax issue is highly judgmental. Consumers believes that its accrued tax liabilities at December 31, 2021 were adequate for all years.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

13: Revenue

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

Year Ended December 31, 2021	Electric Utility	Gas Utility	<i>In Millions</i> Consolidated
<i>Utility revenue</i>			
Residential	\$ 2,402	\$ 1,396	\$3,798
Commercial	1,573	396	1,969
Industrial	624	54	678
Other	316	200	516
Revenue recognized from contracts with customers	\$ 4,915	\$ 2,046	\$6,961
Financing income	10	5	15
Alternative-revenue programs	33	12	45
Total operating revenue	\$ 4,958	\$ 2,063	\$7,021

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

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

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

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

Consumers recorded uncollectible accounts expense of \$22 million for the year ended December 31, 2021, \$33 million for the year ended December 31, 2020, and \$29 million for the year ended December 31, 2019.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

Consumers' customers are billed monthly in cycles having billing dates that do not generally coincide with the end of a calendar month. This results in customers having received electricity or natural gas that they have not been billed for as of the month-end. Consumers estimates its unbilled revenues by applying an average billed rate to total unbilled deliveries for each customer class. Unbilled revenues, which are recorded as accounts receivable and accrued revenue on Consumers' consolidated balance sheets, were \$486 million at December 31, 2021 and \$437 million at December 31, 2020.

Alternative-Revenue Programs: Consumers accounts for its energy waste reduction incentive mechanism and financial compensation mechanism as alternative-revenue programs. Consumers recognizes revenue related to the energy waste reduction incentive as soon as energy savings exceed the annual targets established by the MPSC and recognizes revenue related to the financial compensation mechanism as payments are made on MPSC-approved PPAs. For additional information on these mechanisms, see Note 2, Regulatory Matters.

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 program to revenue from contracts with customers at the time the amounts are collected from customers.

Revenues to Be Refunded: In December 2020, the MPSC issued an order authorizing Consumers to refund \$28 million voluntarily to utility customers. For additional information, see Note 2, Regulatory Matters.

14: Other Income and Other Expense

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

Years Ended December 31	<i>In Millions</i>		
	2021	2020	2019
<i>Other expense</i>			
Donations	\$ (6)	\$ (33)	\$ (3)
Civic and political expenditures	(5)	(5)	(6)
All other	(7)	(5)	(4)
Total other expense	\$ (18)	\$ (43)	\$ (13)

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

15: Cash and Cash Equivalents

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

December 31	<i>In Millions</i>	
	2021	2020
Cash and cash equivalents	\$ 22	\$ 20
Restricted cash and cash equivalents	22	15
Cash and cash equivalents, including restricted amounts	\$ 44	\$ 35

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.

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

Years Ended December 31	<i>In Millions</i>		
	2021	2020	2019
Other Cash Flow Activities and Non-cash Investing and Financing Activities			
<i>Cash transactions</i>			
Interest paid (net of amounts capitalized)	\$ 298	\$ 305	\$ 279
Income taxes paid (refunds received), net	(10)	51	132
<i>Non-cash transactions</i>			
Capital expenditures not paid	\$ 192	\$ 130	\$ 160

16: 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.

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

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. Inter-segment sales and transfers were immaterial for all periods presented.

The segments reported are:

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

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

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

NOTES TO FINANCIAL STATEMENTS (Continued)

Presented in the following tables is financial information by segment:

	<i>In Millions</i>		
Years Ended December 31	2021	2020	2019
<i>Operating revenue</i>			
Electric utility	\$ 4,958	\$ 4,372	\$ 4,439
Gas utility	2,063	1,817	1,937
Total operating revenue	\$ 7,021	\$ 6,189	\$ 6,376
<i>Depreciation and amortization</i>			
Electric utility	\$ 772	\$ 739	\$ 713
Gas utility	304	283	261
Other reconciling items	1	1	1
Total depreciation and amortization	\$ 1,077	\$ 1,023	\$ 975
<i>Interest charges</i>			
Electric utility	\$ 207	\$ 217	\$ 213
Gas utility	104	102	83
Other reconciling items	—	1	1
Total interest charges	\$ 311	\$ 320	\$ 297
<i>Income tax expense</i>			
Electric utility	\$ 117	\$ 115	\$ 134
Gas utility	39	58	51
Total income tax expense	\$ 156	\$ 173	\$ 185
<i>Net income (loss) available to common stockholder</i>			
Electric utility	\$ 565	\$ 554	\$ 509
Gas utility	302	261	233
Other reconciling items	(1)	(1)	(1)
Total net income available to common stockholder	\$ 866	\$ 814	\$ 741
<i>Plant, property, and equipment, gross</i>			
Electric utility ¹	\$18,147	\$17,155	\$16,158
Gas utility ¹	10,601	9,581	8,785
Other reconciling items	23	21	20
Total plant, property, and equipment, gross	\$28,771	\$26,757	\$24,963
<i>Total assets</i>			
Electric utility ¹	\$16,555	\$15,893	\$14,973
Gas utility ¹	10,564	9,477	8,706
Other reconciling items	21	29	20
Total assets	\$27,140	\$25,399	\$23,699
<i>Capital expenditures³</i>			
Electric utility ³	\$ 1,153	\$ 1,281	\$ 1,162
Gas utility ³	989	885	971
Other reconciling items	2	1	1
Total capital expenditures	\$ 2,144	\$ 2,167	\$ 2,134

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

**FERC FORM NO. 1/3-Q:
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NOTES TO FINANCIAL STATEMENTS (Continued)

² Amounts include assets placed under finance lease.

³ Amounts include a portion of capital expenditures for plant and equipment attributable to both the electric and gas utility businesses.

17: Related-Party Transactions

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

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

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

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

Description	Related Party	<i>In Millions</i>		
		2021	2020	2019
Purchases of capacity and energy	Affiliates of CMS Enterprises	\$ 77	\$ 64	\$ 75

Amounts payable to related parties for purchased power and other services were \$22 million at December 31, 2021 and \$13 million at December 31, 2020. Accounts receivable from related parties were \$7 million at December 31, 2021 and \$16 million at December 31, 2020.

The DB SERP rabbi trust assets consist of a demand note receivable from CMS Energy. 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, 2021 and 2020.

Consumers has a natural gas transportation agreement with a subsidiary of CMS Energy that extends through 2038, related to a pipeline owned by Consumers. For additional details about the agreement, see Note 8, Leases and Palisades Financing.

In June 2021, Consumers entered into an agreement with DIG, CMS Generation Michigan Power, and CMS ERM to purchase the enterprises segment's three natural gas-fueled generating units, totaling 1,001 MW of nameplate capacity for \$515 million, subject to certain adjustments. The parties plan to close the sale, which is dependent upon regulatory approvals, in 2025.

In December 2021, Consumers renewed a short-term credit agreement with CMS Energy, permitting Consumers to borrow up to \$500 million. For additional details about the agreement, see Note 4, Financings and Capitalization.

**FERC FORM NO. 1/3-Q:
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NOTES TO FINANCIAL STATEMENTS (Continued)

18: Exit Activities

Under its Clean Energy Plan, Consumers plans to retire the D.E. Karn coal-fueled electric generating units in 2023. In 2019, Consumers announced a retention incentive program to ensure necessary staffing at the D.E. Karn generating complex through the anticipated retirement of the coal-fueled generating units. Based on the number of employees that have chosen to participate, the aggregate cost of the program through 2023 is estimated to be \$35 million. In its order in Consumers' 2020 electric rate case, the MPSC approved deferred accounting treatment for these costs; Consumers began deferring these costs as a regulatory asset in 2021. Within its 2021 IRP, Consumers proposes to retire the J.H. Campbell coal-fueled generating units. No retention incentive costs related to this retirement will be recognized unless Consumers' 2021 IRP is approved by the MPSC.

As of December 31, 2021, the cumulative cost incurred and charged to expense related to the D.E. Karn retention incentive program was \$16 million. Additionally, an amount of \$4 million has been capitalized as a cost of plant, property, and equipment and an amount of \$7 million has been deferred as a regulatory asset. Presented in the following table is a reconciliation of the retention benefit liability recorded in other liabilities on Consumers' consolidated balance sheets:

Years Ended December 31	<i>In Millions</i>	
	2021	2020
Retention benefit liability at beginning of period	\$ 11	\$ 4
Costs incurred and charged to maintenance and other operating expenses	—	13
Costs deferred as a regulatory asset	7	—
Costs incurred and capitalized	1	2
Costs paid or settled	(5)	(8)
Retention benefit liability at the end of the period ¹	\$ 14	\$ 11

¹ Includes current portion of other liabilities of \$5 million at December 31, 2021 and \$3 million at December 31, 2020.

Name of Respondent Consumers Energy Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Year)	Year of Report December 31, 2021
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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				(28,044,673)
2	Preceding Year to Date Reclassifications from Acct 219 to Net Income				1,329,299
3	Preceding Year to Date Changes in Fair Value				(9,285,631)
4	Total (lines 2 and 3)	0	0	0	(7,956,332)
5	Balance of 219 at End of Preceding Year				(36,001,005)
6	Balance of Account 219 at Beginning of Current Year				(36,001,005)
7	Current Year to Date Reclassifications from Acct 219 to Net Income				1,911,856
8	Current Year to Date Changes in Fair Value				2,325,175
9	Total (lines 7 and 8)	0	0	0	4,237,031
10	Balance of Account 219 at End of Current Year				(31,763,974)

Name of Respondent 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, 2021
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**STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES
(cont'd)**

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (carried forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			(28,044,673)		
2			1,329,299		
3			(9,285,631)		
4	0	0	(7,956,332)	815,365,366	807,409,034
5			(36,001,005)		
6			(36,001,005)		
7			1,911,856		
8			2,325,175		
9	0	0	4,237,031	867,603,509	871,840,540
10			(31,763,974)		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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)	29,025,073,091	17,525,942,319	
4	Property Under Capital Leases	83,014,731	62,294,319	
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)	29,108,087,822	17,588,236,638	
9	Leased to Others	76,974,570	76,974,570	
10	Held for Future Use	17,249,821	1,591,675	
11	Construction Work in Progress	914,844,529	527,489,271	
12	Acquisition Adjustments	218,312,881	217,155,379	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	30,335,469,623	18,411,447,533	
14	Accum. Prov. For Depr., Amort., & Depl.	10,702,760,032	6,434,752,762	
15	Net Utility Plant (Enter Total of line 13 less 14)	19,632,709,591	11,976,694,771	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	9,994,553,251	6,294,200,820	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights	8,209,218		
20	Amort. Of Underground Storage Land & Land Rights	5,802,617		
21	Amort. Of Other Utility Plant	608,391,479	55,387,377	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	10,616,956,565	6,349,588,197	
23	Leased to Others			
24	Depreciation	8,894,896	8,894,896	
25	Amortization & Depletion	0	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	8,894,896	8,894,896	
27	Held for Future Use			
28	Depreciation	11,270	11,270	
29	Amortization	0	0	
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	11,270	11,270	
31	Abandonment of leases (Natural Gas)	0		
32	Amortization of Plant Acquisition Adjustment	76,897,301	76,258,399	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 & 32)	10,702,760,032	6,434,752,762	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(d)	(e)	(f)	(g)	(h)	No.
					1
					2
10,070,088,772				1,429,042,000	3
2,859,696				17,860,716	4
0				0	5
0				0	6
0				0	7
10,072,948,468	0	0	0	1,446,902,716	8
0				0	9
0				15,658,146	10
266,300,544				121,054,714	11
1,157,502				0	12
10,340,406,514	0	0	0	1,583,615,576	13
3,364,086,152				903,921,118	14
6,976,320,362	0	0	0	679,694,458	15
					16
					17
3,313,911,717				386,440,714	18
8,209,218					19
5,802,617					20
35,523,698				517,480,404	21
3,363,447,250	0	0	0	903,921,118	22
					23
0				0	24
0				0	25
0	0	0	0	0	26
					27
0				0	28
0				0	29
0	0	0	0	0	30
0					31
638,902				0	32
3,364,086,152	0	0	0	903,921,118	33

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.

2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment & Fabrication (120.1)	—	
2	Fabrication	—	
3	Nuclear Materials	—	
4	Allowance for Funds Used during Construction	—	
5	(Other Overhead Construction Costs)	—	
6	SUBTOTAL (Enter Total of lines 2 thru 5)	—	
7	Nuclear Fuel Materials & Assemblies	—	
8	In Stock (120.2)	—	
9	In Reactor (120.3)	—	
10	SUBTOTAL (Enter Total of lines 8 & 9)	—	
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)	—	
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)	—	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 & 157)(Continued)			
N/A			
Changes During the Year			
Amortization (d)	Other Reductions (Explain in a Footnote) (e)	Balance End of Year (f)	Line No.
			1
			2
			3
			4
	—		5
		—	6
			7
			8
—	—		9
		—	10
			11
			12
—	—		13
		—	14
			15
			16
			17
			18
			19
			20
—	—		21
		—	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, 2021
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

- | | |
|---|---|
| <p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p> | <p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements</p> <p>on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p> |
|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	95,859	
3	302 Franchises and Consents	15,388,491	27,087
4	303 Miscellaneous Intangible Plant	72,663,212	19,564,484
5	TOTAL Intangible Plant	88,147,562	19,591,571
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	465,382,885	2,989,332
11	312 Boiler Plant Equipment	3,276,986,145	19,610,243
12	313 Engines and Engine-Driven Generators	0	
13	314 Turbogenerator Units	462,636,262	2,009,808
14	315 Accessory Electric Equipment	139,440,774	214,818
15	316 Miscellaneous Power Plant Equipment	60,227,046	2,582,866
16	317 Asset Retirement Costs for Steam Production	124,647,902	38,415,246
17	TOTAL Steam Production Plant	4,533,249,114	65,822,313
18	Nuclear Production Plant		
19	320.1 Land	0	0
20	320.2 Land Rights	0	0
21	321 Structures and Improvements	0	
22	322 Reactor Plant Equipment	0	
23	323 Turbogenerator Units	0	
24	324 Accessory Electric Equipment	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, 2021
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)

reversals of the prior year's tentative account distributions of to primary account classifications. 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)

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
			95,859	301	2
1,822			15,413,756	302	3
5,836,734		6,479	86,397,441	303	4
5,838,556	0	6,479	101,907,056		5
					6
					7
0	0	0	3,119,775	310	8
0	0	0	808,325	310	9
3,300,862		2,229,907	467,301,262	311	10
2,595,812		(4,061,147)	3,289,939,429	312	11
			0	313	12
26,264		1,151,804	465,771,610	314	13
5,965		178,624	139,828,251	315	14
488,202		440,452	62,762,162	316	15
			163,063,148	317	16
6,417,105	0	(60,360)	4,592,593,962		17
					18
0	0	0	0	320	19
0	0	0	0	320	20
			0	321	21
			0	322	22
			0	323	23
			0	324	24

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021
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		
26	326 Asset Retirement Costs for Nuclear Production	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	54,415,382	5,759,319	
33	332 Reservoirs, Dams and Waterways	185,684,045	13,707,198	
34	333 Water Wheels, Turbines and Generators	319,332,711	4,337,463	
35	334 Accessory Electric Equipment	77,304,636	512,418	
36	335 Miscellaneous Power Plant Equipment	23,730,943	3,677,205	
37	336 Roads, Railroads and Bridges	1,816,526	259,797	
38	TOTAL Hydraulic Production Plant	665,758,935	28,253,400	
39	Other Production Plant			
40	340.1 Land	3,172,614	0	
41	340.2 Land Rights	0	0	
42	340.3 Land - Wind	2,883,973	469,051	
43	340.4 Costs Of Rights Of Way Wind	40,392,184	25,068,235	
44	340.5 Costs Of Rights Of Way Solar	168,895	15,658,146	
45	341 Structures and Improvements	62,714,381	8,815,379	
46	341.1 Structures and Improvements Wind	39,854,373	10,853,833	
47	341.2 Structures and Improvements Solar	2,338,816	0	
48	342 Fuel Holders, Products and Accessories	5,469,795	275,057	
49	343 Prime Movers	0		
50	344 Generators	671,129,338	24,131,921	
51	344.1 Generators Wind	817,430,369	167,287,496	
52	344.2 Generators Solar	9,523,947	696,681	
53	345 Accessory Electric Equipment	57,515,828	409,784	
54	345.1 Accessory Electric Equipment Wind	50,782,762	30,998,246	
55	345.2 Accessory Electric Equipment Solar	2,663,470	445,066	
56	346 Miscellaneous Power Plant Equipment	9,491,381	2,424,520	
57	346.1 Miscellaneous Power Plant Equipment Wind	4,424,677	2,629,198	
58	346.2 Miscellaneous Power Plant Equipment Solar	6,397	0	
59	347.0 Other Generation Plant ARO Assets	71,559,923	15,779,662	
60	348.0 Energy Storage Equipment - Production	0	1,615,130	
61	TOTAL Other Production Plant	1,851,523,123	307,557,405	
62	TOTAL Production Plant	7,050,531,172	401,633,118	
63	3. TRANSMISSION PLANT			
64	350.1 Land	0	0	
65	350.2 Land Rights	0	0	
66	352 Structures and Improvements	0		
67	353 Station Equipment	0		
68	354 Towers and Fixtures	0		
69	355 Poles and Fixtures	0		
70	356 Overhead Conductors and Devices	0		
71	357 Underground Conduit	0		
72	358 Underground Conductors and Devices	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, 2021	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			—	325.0
			—	326.0
—	—	—	—	27
				28
—	—	—	3,321,916	330.1
—	—	—	112,241	330.2
—	—	—	40,535	330.3
86,999	—	99,502	60,187,204	331.0
411,638	—	(238,672)	198,740,933	332.0
—	—	(523,883)	323,146,291	333.0
1,147,873	—	326,284	76,995,465	334.0
760,708	—	170,291	26,817,731	335.0
—	—	—	2,076,323	336.0
2,407,218	—	(166,478)	691,438,639	38
				39
—	—	—	3,172,614	340.1
—	—	—	—	340.2
		(1,656,379)	1,696,645	340.3
		(41,097,654)	24,362,765	340.4
		(15,658,146)	168,895	340.5
37,622	—	30,050	71,522,188	341.0
12,128	—	37,087,408	87,783,486	341.1
—	—	—	2,338,816	341.2
9,747	—	30,880	5,765,985	342.0
			—	343.0
55,915,442	—	(282,595)	639,063,222	344.0
310,176	—	14,031,763	998,439,452	344.1
—	—	—	10,220,628	344.2
724,946	—	91,563	57,292,229	345.0
—	—	(718,013)	81,062,995	345.1
—	—	—	3,108,536	345.2
(2,280)	—	(380,085)	11,538,096	346.0
1,296	—	199,905	7,252,484	346.1
—	—	—	6,397	346.2
—	—	—	87,339,585	347.0
—	—	—	1,615,130	348.0
57,009,077	—	(8,321,303)	2,093,750,148	61
65,833,400	—	(8,548,141)	7,377,782,749	62
				63
—	—	—	—	350.1
—	—	—	—	350.2
			—	352.0
			—	353.0
			—	354.0
			—	355.0
361	—	361	—	356.0
			—	357.0
			—	358.0

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, 2021
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		
72	TOTAL Transmission Plant	0	0	
73	4. DISTRIBUTION PLANT			
74	360.1 Land	21,448,613		
75	360.2 Land Rights	37,887,145	4,304,000	
76	360.3 Land	8,746,312	112,408	
77	360.4 Land Rights	53,837,510	3,060,981	
78	361 Structures and Improvements	107,769,376	9,487,729	
79	362 Station Equipment	1,371,549,577	151,443,746	
80	363 Storage Battery Equipment	4,795,171	139,987	
81	364 Poles, Towers and Fixtures	2,368,359,428	251,220,084	
82	365 Overhead Conductors and Devices	1,752,854,351	132,576,736	
83	366 Underground Conduit	163,718,325	17,242,533	
84	367 Underground Conductors and Devices	672,160,820	34,014,631	
85	368 Line Transformers	927,377,816	40,127,028	
86	368.1 Capacitors	0	0	
87	369 Services	785,155,293	37,167,438	
88	370 Meters	181,889,157	8,055,850	
89	370.1 AMI Meters	389,396,773	10,880,130	
90	371 Installations on Customers' Premises	33,468,368	6,201,586	
91	372 Leased Property on Customers' Premises	0		
92	373 Street Lighting and Signal Systems	170,343,565	28,004,692	
93	374 Asset Retirement Costs for Distribution Plant	129,033		
94	TOTAL Distribution Plant	9,050,886,633	734,039,559	
95	5. GENERAL PLANT			
96	389.1 Land	8,206,246	0	
97	389.2 Lands Rights	295,274	0	
98	390 Structures and Improvements	157,784,489	7,910,307	
99	391 Office Furniture and Equipment	7,928,847	493,343	
100	391.2 Computers / Computer Related Equipment	19,343,107	2,221,026	
101	392 Transportation Equipment	64,036,546	4,705,131	
102	393 Stores Equipment	19,310	601,133	
103	394 Tools, Shop and Garage Equipment	10,703,411	1,931,061	
104	395 Laboratory Equipment	729,106	58,935	
105	396 Power Operated Equipment	26,124,572	677,825	
106	397 Communication Equipment	20,972,122	2,302,239	
107	398 Miscellaneous Equipment	2,089,208	198,819	
108	SUBTOTAL	318,232,238	21,099,819	

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, 2021	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			—	359.0	71
361	—	361	—		72
					73
	—	124,379	21,572,992	360.1	74
1	—	(140,103)	42,051,041	360.2	75
	—		8,858,720	360.3	76
1	—		56,898,490	360.4	77
332,715	—	(288,025)	116,636,365	361.0	78
9,530,675	32,533	(6,178,993)	1,507,316,188	362.0	79
			4,935,158	363.0	80
3,883,904	(6,621)	11,466,639	2,627,155,626	364.0	81
10,762,460	6,621	(8,298,963)	1,866,376,285	365.0	82
387,063	—	(2,751,095)	177,822,700	366.0	83
3,309,213	(32,533)	2,278,451	705,112,156	367.0	84
10,440,269	—	4,271,638	961,336,213	368.0	85
—	—	—	—	368.1	86
928,077	—	4,788,030	826,182,684	369.0	87
2,085,069	—	(136,253)	187,723,685	370.0	88
5,249,265	—	26,610	395,054,248	370.1	89
221,191	—	122,084	39,570,847	371.0	90
			—	372.0	91
5,803,299	—	(301,485)	192,243,473	373.0	92
			129,033	374.0	93
52,933,202	—	4,982,914	9,736,975,904		94
					95
	—	—	8,206,246	389.1	96
—	—	—	295,274	389.2	97
951,675	—	208,093	164,951,214	390.0	98
	—		8,422,190	391.0	99
2,435,045	—	(7,788)	19,121,300	391.2	100
1,149,656	—	(25,369,890)	42,222,131	392.0	101
—	—	—	620,443	393.0	102
69,152	—	(2,306)	12,563,014	394.0	103
69,024	—	—	719,017	395.0	104
28,224	—	(33,440)	26,740,733	396.0	105
163,450	—	17,293	23,128,204	397.0	106
1,183	—	—	2,286,844	398.0	107
4,867,409	—	(25,188,038)	309,276,610		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, 2021
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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	318,232,238	21,099,819
111	TOTAL (Accounts 101 and 106)	16,507,797,605	1,176,364,067
112			
113	102 Electric Plant Purchased	—	
114	(Less) 102 Electric Plant Sold	—	
115	103 Experimental Plant Unclassified	—	
116	TOTAL Electric Plant in Service (Total of lines 111 thru 115)	16,507,797,605	1,176,364,067

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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
4,867,409	0	(25,188,038)	309,276,610		110
129,472,928	0	(28,746,425)	17,525,942,319		111
					112
			0	102	113
			0		114
			0	103	115
129,472,928	0	(28,746,425)	17,525,942,319		116

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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, 2021
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	HVD, Easement & ROW	8/10/2017	12/31/2550	76,974,570
2					
3					
4					
5					
6					
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8					
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42					
43					
44	TOTAL				76,974,570

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	1,591,675
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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31				
32				
33				
34				
35	TOTAL			1,591,675

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION
OF PLANT ACQUISITION ADJUSTMENTS (Accounts 114 & 115)**

- | | |
|--|--|
| <p>1. Report the particulars called for concerning acquisition adjustments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.</p> <p>3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.</p> <p>4. For acquisition adjustments arising during the year</p> | <p>state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, where filed with the Commission.</p> <p>5. In the blank space at the bottom of the schedule, explain the plan of disposition of any acquisition adjustments not currently being amortized.</p> <p>6. Give date Commission authorized use of Account 115.</p> |
|--|--|

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Contra Acct (d)	Amount (e)	
1	Account 114					
2	Electric Plant - Zeeland Plant	213,470,672				213,470,672
3	Electric - Ludington SC	712,975				712,975
4	Electric - Saginaw SC	1,079,791				1,079,791
5	Electric - Traverse City	1,891,941				1,891,941
6						
7	Gas Plant	283,275				283,275
8	Gas - Saginaw SC	874,227				874,227
9						
10	Total	218,312,881	0		0	218,312,881
11						
12	Account 115					
13	Electric Plant - Zeeland Plant	69,558,273	5,338,327 ⁽¹⁾			74,896,600
14	Electric - Ludington SC	153,736	17,824 ⁽²⁾			171,560
15	Electric - Saginaw SC	527,897	71,986 ⁽³⁾			599,883
16	Electric - Traverse City	464,276	126,080 ⁽⁴⁾			590,356
17						
18	Gas Plant	147,062	6,157			153,219
19	Gas - Saginaw SC	427,401	58,282			485,683
20						
21	Total	71,278,645	5,618,656		0	76,897,301

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

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

(3) Authorized by MPSC Order Case# 17735 (11/19/2015)
Debit to account 406 amortization of Electric Plant and Gas Acquisition Adjustment

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	57,545,337		19,900,320
2	Fossil Generation Plant - Electric Total	60,112,675		35,211,811
3	Hydro Generation Plant - Electric Total	130,986,473		72,029,879
4	Other Generation Plant - Electric Total	88,851,072		614,164,950
5	Transmission Plant - Electric Total	—		—
6	Distribution Plant - Electric Total	152,217,479		755,140,227
7	General Plant - Electric Total	37,776,235		72,585,186
8				
9				
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13				
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34				
35	TOTAL	527,489,271	0	1,569,032,373

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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CONSTRUCTION OVERHEADS - ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Engineering and Supervision	219,958,927
2	Administrative and General	82,860,831
3	Pension	27,468,031
4	Allowance for Funds Used During Construction	7,419,058
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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16		
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38		
39	TOTAL	337,706,847

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

PENSION

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

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

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

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

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	5,897,242,730	5,888,607,205	266	8,635,259
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	628,792,997	628,792,997		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others	259,637			259,637
6	Transportation Expenses-Clearing	8,940,332	8,940,332		
7	Other Clearing Accounts				
8	Other Accounts (Specify):				
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	637,992,966	637,733,329	0	259,637
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(123,634,371)	(123,634,371)		
13	Cost of Removal	(141,118,525)	(141,118,525)		
14	Salvage (Credit)	1,562,111	1,562,111		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	(263,190,785)	(263,190,785)	0	0
16	Other Debit or Credit Items (Described)	31,062,072	31,051,068	11,004	
17	Retirement WIP	3	3		
18	Book Cost of Asset Retirement Costs Ret.	0	0		
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	6,303,106,986	6,294,200,820	11,270	8,894,896

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

20	Steam Production	2,033,783,607	2,033,783,607		
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	223,171,718	223,171,718		
24	Hydraulic Production-Pumped Storage	197,777,963	197,777,963		
25	Other Production	524,619,416	524,619,416		
26	Transmission		0		0
27	Distribution	3,198,016,732	3,189,110,566	11,270	8,894,896
28	General	125,737,550	125,737,550		
29	TOTAL (Enter total of lines 20 thru 28)	6,303,106,986	6,294,200,820	11,270	8,894,896

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

2 Electric Plant in Service Retirements-
Page 211, line 111, Col (d)
Nondepreciable Property
Book Cost or Asset Retirement Costs Retired
Other Adjustments
Book Cost of Plant Retired - Line 12, Col (c)

129,472,928
(5,838,557)
0
0
<u>123,634,371</u>

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NONUTILITY PROPERTY (Account 121)

- | | |
|---|--|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>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.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service, and give date of transfer to Account 121. Nonutility Property.</p> <p>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.</p> |
|---|--|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Land Previously Devoted to Public Service			
2	Peters Gas Field/St Clair/Casco Twp	928,367		928,367
3	Misc Properties/Livingston/Tyrone Twp	701,517		701,517
4	Palisades Land/Van Buren/South Haven Twp	523,680		523,680
5	Boyd Gas Field/St. Clair/Casco Twp	360,382		360,382
6	Misc Properties/Ottawa/Port Sheldon Twp	217,514		217,514
7	Misc Properties/Springfield Twp	162,366		162,366
8	Misc Properties/Washtenaw/Sylvan Twp	125,947		125,947
9	Misc Properties/Bay/Hampton Twp	1,909,529		1,909,529
10	Misc Properties/Oakland Twp	102,202		102,202
11	Quanicasssee Land/Bay/Hampton Twp	141,161		141,161
12	GR Circuit 501/Kent/City of Grand Rapids	937,690		937,690
13	Misc Properties/Oakland/City of Novi	112,182		112,182
14	Misc Properties/Rose Twp	193,612		193,612
15	Millington Sub Site/Tuscola	148,486		148,486
16	Thetford Gen Station/Genesee/Thetford Twp	176,789		176,789
17	Misc Properties/St. Clair/Casco Twp	157,385		157,385
18	Richfield Substation/Genesee/Davison Twp			
19	transferred to account 121 - 12/22/2021	—	219,994	219,994
20				
21	Land Leased to Others			
22	Parcels of Land** Midland Cogen Venture	5,343,612		5,343,612
23				
24	Other Nonutility Property			
25	MCV Related Line & Sub	1,735,498		1,735,498
26	Wholehouse Surge Suppressor	285,458		285,458
27	Service Bench Software	2,870,751		2,870,751
28	CS VAPS SharePoint	355,222		355,222
29	MS Dynamics Data Integration	524,646		524,646
30	EtQ Quality Management	180,832	(6,000)	174,832
31	BW-018 C&I VAPS Sales Report	166,404	(166,404)	—
32	ASP Digital Enhancements	375,006	495,748	870,754
33	Go ASP - Record Customer Consent	187,403		187,403
34	ASP Dunning Level and Outbound Call	114,023		114,023
35	Customer Relationship Management	—	1,562,546	1,562,546
36				
37	Minor Items Previously Devoted to Public Service	3,163,825	468,277	3,632,102
38	Minor Items Other Nonutility Property	188,065	155,877	343,942
	TOTAL	22,389,554	2,730,038	25,119,592

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	3,694,252
2	Accruals for Year, Charged to	
3	(417.1) Expenses of Nonutility Operations	313,401
4	(416) Cost and Expenses of Job Work	852,395
5	Other Accounts (Specify):(108) Transfer of Reserves & Work in Progress Changes	195,171
6	and Closings	
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	1,360,967
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	(210,316)
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	(210,316)
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	4,844,903

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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 <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year (c)
		Original Cost	Book Value	
1	Account 123 (Excluding 123.1)			
2				
3	CMSP MI Power - Gas Pipeline Lease		5,300,436	660,311
4				
5				
6				
7	Total Account 123 (Excluding 123.1)		5,300,436	660,311
8				
9	Account 124			
10	Contracts Receivable		178,263	0
11	Deferred Bonus		3,812,379	736,937
12	DC SERP		10,708,540	3,223,496
13	DSSP		3,191,293	789,253
14	Miscellaneous		28,750	0
15				
16	Total Account 124		17,919,225	4,749,686
17				
18				
19	Account 136			
20	Other Temporary Cash Investments		0	0
21				
22	Total Account 136		0	0
23				
24				
25				
26				
27				
28				
29				

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

<p>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.</p> <p>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.</p> <p>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</p>	<p>authorization, and case or docket number.</p> <p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>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).</p>
--	--

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			
756,093	—		5,204,654	671,560	—	1
					—	2
					—	3
					—	4
					—	5
						6
756,093	—		5,204,654	671,560	—	7
						8
6,000	—		172,263	—	—	9
793,468	—		3,755,838	—	—	10
535,374	—		13,396,662	—	—	11
390,257	—		3,590,289	—	—	12
—	—		28,750	—	—	13
					—	14
1,725,099	—		20,943,802	—	—	15
						16
						17
—	—		—		—	18
						19
—	—		—	—	—	20
						21
						22
						23
						24
						25
						26
						27
						28
						29

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

Report below the investments in Accounts 123.1, *Investments in Subsidiary Companies*. amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	ES SERVICES COMPANY			—
2	ES SERVICES COMPANY Investment in Common Stock	05/31/89		11,621,000
3	ES SERVICES COMPANY Equity in Undistributed Earnings			(7,435,390)
4				—
5	ES SERVICES COMPANY Subtotal			4,185,610
6				—
7	CMS ENGINEERING COMPANY			—
8	Stock	04/30/94		81,001
9	CMS ENGINEERING COMPANY Equity in Undistributed Earnings			194,615
10				—
11	CMS ENGINEERING COMPANY Subtotal			275,616
12				—
13	CONSUMERS CAMPUS HOLDINGS LLC			—
14	Common Stock	04/23/01		147,670
15	CONSUMERS CAMPUS HOLDINGS LLC Equity in Undistributed Earnings			(42,476)
16				—
17	CONSUMERS CAMPUS HOLDINGS LLC Subtotal			105,194
18				—
19	CONSUMERS 2014 SECURITIZATION FUNDING			—
20	CONSUMERS 2014 SECURITIZATION FUNDING Investment in Common Stock	07/22/14		1,890,000
21				—
22	CONSUMERS 2014 SECURITIZATION FUNDING Subtotal			1,890,000
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	TOTAL Cost of Account 123.1	18,239,671	TOTAL	6,456,420

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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.
		0		1
		16,120,999		2
(871,449)		(8,306,839)		3
				4
(871,449)	0	7,814,160	0	5
				6
		—		7
		81,001		8
(3,008)		191,607		9
				10
(3,008)	0	272,608	0	11
				12
		—		13
		147,670		14
		(42,476)		15
				16
—	0	105,194	0	17
				18
		—		19
		1,890,000		20
				21
—	0	1,890,000	0	22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
(874,457)		10,081,962		36

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NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET

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

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	758	758
2	Customer Accounts Receivable (Account 142)	389,120,674	388,532,045
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	47,515,117	55,007,668
4	TOTAL	436,636,549	443,540,471
5	Less: Accumulated Provision for Uncollectable Accounts-Cr. (Account 144)	29,445,767	20,042,015
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	407,190,782	423,498,456
7			
8			
9			
10			
11			
12			
13			
14			

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

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

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	29,425,840	19,927	—	0	29,445,767
2						
3	Provision for uncollectibles	(9,386,705)	(17,047)			(9,403,752)
4	Provision for People Care					0
5	People Care - Credit to customer					0
6						
7	Balance end of year	20,039,135	2,880	—	—	20,042,015
8						
9						
10	Note: \$19,818,314 of Residential, Commercial and Industrial uncollectible accounts were					
11	charged to expense (Account 904) and credited to accounts receivable during the year.					
12						

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 145					
2	Notes Receivable From Associated Companies	—	—	—	—	—
3						
4	TOTAL ACCOUNT 145	—	—	—	—	—
5						
6	ACCOUNT 146					
7	Accounts Receivable From Associated Companies					
8	CMS Capital LLC	0	11,458	11,458	0	—
9	CMS Electric & Gas LLC	0	0	0	0	0
10	CMS Energy Corporation	6,126,941	18,267,915	23,917,176	477,680	7,448
11	CMS Energy Resource Management Company	18,153	304,858	306,066	16,945	571
12	CMS Engineering Company	0	4,050	52	3,998	—
13	CMS Enterprises Company	1,736,017	5,292,346	6,118,118	910,245	8,842
14	CMS Gas Transmission Company	2,891	34,899	29,565	8,225	66
15	CMS Generation Filer City Operating LLC	571,571	1,195,053	1,712,038	54,586	2,205
16	CMS Generation Michigan Power LLC	90,302	894,656	887,171	97,787	—
17	CMS Generation Operating Company II, Inc.	521,728	1,159,493	1,611,232	69,989	2,115
18	CMS Generation Operating LLC	762,973	3,734,682	4,349,147	148,508	6,816
19	CMS International Ventures LLC	284	10,710	10,956	38	20
20	CMS Land Company	6,672	68,975	72,805	2,842	132
21	Consumers Funding LLC	0	—	—	—	—
22	Consumers Receivables Funding II LLC	1,015,089	3,312,814,884	3,312,987,003	842,970	—
23	Consumers 2014 Securitization LLC	49,451	6,082	0	55,533	—
24	Craven County Wood Energy	0	0	0	—	—
25	Dearborn Generation Operating LLC	1,343,257	1,232,771	2,494,368	81,660	2,290
26	Dearborn Industrial Generation LLC	0	0	0	—	—
27	EnerBank USA	584,496	3,851,490	4,435,986	0	—
28	ES Services Company	116,375	1,173,888	1,219,411	70,852	2,280
29	Genesee Power Station LP	7,181	73,682	75,165	5,698	—
32	Grayling Generating Station LP	339	34,467	33,355	1,451	—
33	HYDRA-CO Enterprises, Inc.	47,658	117,197	163,226	1,629	230
34	Minnigan Holdings	0	90	90	0	—
35	New Bern Energy Recovery, Inc.	644	9,661	10,305	0	19
36	T.E.S Filer City Station LP	47,470	84,706	94,491	37,685	—
37						
38	TOTAL ACCOUNT 146	13,049,492	3,350,378,013	3,360,539,184	2,888,321	33,034
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)	66,604,655	33,335,122	
2	Fuel Stock Expenses Undistributed (Account 152)	—	—	
3	Residuals and Extracted Products (Account 153)	—	—	
4	Plant Materials and Operating Supplies (Account 154)	—	—	
5	Assigned to - Construction (Estimated)	102,477,105	111,789,357	
6	Assigned to - Operations and Maintenance	—	—	
7	Production Plant (Estimated)	29,799,791	37,003,700	
8	Transmission Plant (Estimated)	3,955,301	2,758,462	
9	Distribution Plant (Estimated)	11,979,783	11,163,270	
10	Assigned to - Other (provide details in footnote)	—		
11	TOTAL Account 154 (Enter Total of lines 5 thru 11)	148,211,980	162,714,789	
12	Merchandise (Account 155)	1,105,194	21	
13	Other Materials and Supplies (Account 156)	—		
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)	—		
15	Stores Expense Undistributed (Account 163)	—		
16				
17				
18				
19				
20	TOTAL Materials & Supplies (Per Balance Sheet)	215,921,829	196,049,932	

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

- | | |
|---|---|
| <p>1. Report below the information called for concerning production fuel and oil stock.</p> <p>2. Show quantities in tons of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.</p> <p>3. Each kind of coal or oil should be shown separately.</p> <p>4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from</p> | <p>affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.</p> |
|---|---|

Line No.	Item (a)	Total Cost (b)	Coal KINDS OF FUEL AND OIL	
			Quantity (c)	Cost (d)
1	On hand beginning of year	66,604,655	1,562,424	63,105,518
2	Received during year	419,324,868	5,698,629	220,474,773
3	TOTAL	485,929,523	7,261,053	283,580,291
4	Used during year (specify department)			
5	Electric Dept Gen Plants	444,733,374	6,387,959	246,624,932
6	Inventory Adjustments	32,977	13,076	
7				
8				
9				
10				
11				
12				
13				
14				
15	Sold or transferred	7,828,050	172,639	7,828,050
16	TOTAL DISPOSED OF	452,594,401	6,573,674	254,452,982
17	BALANCE END OF YEAR	33,335,122	687,379	29,127,309

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Continued)						
Gas		Oil KINDS OF FUEL AND OIL (Continued)		Combustion Turbines		
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
177,705	372,214	95,906	3,126,923	0	0	1
42,965,242	194,306,864	48,391	4,543,231	0	0	2
43,142,947	194,679,078	144,297	7,670,154	0	0	3
						4
42,932,927	193,255,778	70,761	4,852,664			5
	32,977			0	0	6
						7
						8
						9
						10
						11
						12
						13
						14
		0	0	0	0	15
42,932,927	193,288,755	70,761	4,852,664	0	0	16
210,020	1,390,323	73,536	2,817,490	0	0	17

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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ALLOWANCES

- | | |
|--|---|
| <p>1. Report below the details called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>4. Report the allowances transactions by the period they are first</p> | <p>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).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.</p> |
|--|---|

Line No.	Allowance Inventory (a)	Current Year		2022	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance - Beginning of Year	5,378,140	15,816,930	136,846	—
2	Acquired During Year:	71	—	(235)	
3	Issued (Less Withheld Allow.)				
4	Returned by EPA				
5	Purchases/Transfers:	3,905,437	9,441,422		
6					
7					
8					
9					
10					
11					
12	Total	3,905,437	9,441,422	—	—
13	Relinquished During Year: Charges to Acct. 509	160,872	—		
14	Other:				
15					
16	Cost of Sales/Transfers:				
17		5,026,354	13,564,825	—	
18					
19					
20					
21					
22	Total	5,026,354	13,564,825	—	—
23	Balance - End of Year	4,096,422	11,693,527	136,611	—
24	Sales:				
25	Net Sales Proceeds (Assoc Co.)				
26	Net Sales Proceeds (Other)	—	31		
27	Gains	—	31		
28	Losses				
29	Allowances Withheld				
30					
31	Balance - Beginning of Year	1,376		1,376	
32	Add: Withheld by EPA		—	—	
33	Deduct: Returned by EPA				
34	Cost of Sales	1,376			
35	Balance - End of Year	—		1,376	
36	Sales:				
37	Net Sales Proceeds (Assoc. Co.)				
38	Net Sales Proceeds (Other)			—	
39	Gains			—	
40	Losses				

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ALLOWANCES (Continued)

6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).

8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

2023		2024		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
136,845	—	136,843	—	2,476,370		8,265,044	15,816,930	1
(3,088)		(3,088)		95,245		88,905		2
								3
								4
						3,905,437	9,441,422	5
								6
—	—	—	—	—	—	—	—	7
				—	—	—	—	8
								9
								10
								11
—	—	—	—	—	—	3,905,437	9,441,422	12
						160,872	—	13
						—	—	14
						—	—	15
						—	—	16
		—				5,026,354	13,564,825	17
						—	—	18
						—	—	19
						—	—	20
						—	—	21
0	0	0	0	0	0	5,026,354	13,564,825	22
133,757	0	133,755	0	2,571,615	0	7,072,160	11,693,527	23
								24
								25
						—	31	26
						—	31	27
								28
								29
								30
1,376		1,376		67,424		72,928		31
—		—		2,752		2,752		32
						—		33
—		—		1,376		2,752		34
1,376		1,376		68,800		72,928		35
								36
								37
						—		38
						—		39
								40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
228	1	b	Includes: Renewable Energy Credits of 4,617,761 and 152,163 for the PA295 and Green Generation Programs, respectively.
228	1	c	Includes: \$11,542,066 and \$4,260,576 for the PA295 and Green Generation Programs, respectively.
228	5	b	Includes: Renewable Energy Credits of 3,846,390 and 59,047 for the PA295 and Green Generation Programs, respectively.
228	5	c	Includes: \$7,674,875 and \$1,766,547 for the PA295 and Green Generation Programs, respectively.
228	17	b	Includes: Renewable Energy Credits of 4,950,205 and 76,149 for the PA295 and Green Generation Programs, respectively.
229	17	c	Includes: \$11,424,100 and \$2,140,725 for the PA295 and Green Generation Programs, respectively.
228	23	b	Includes: SO2 and NOx Allowances of 424,234 and 23,181, respectively.
228	23	d	Includes: SO2 and NOx Allowances of 122,579 and 14,032, respectively.
229	23	f	Includes: SO2 and NOx Allowances of 122,579 and 11,178, respectively.
229	23	h	Includes: SO2 and NOx Allowances of 122,579 and 11,176, respectively.
229	23	j	Includes: SO2 and NOx Allowances of 2,571,615 and 0, respectively.

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MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)			
1. Give description and amount of other current and accrued assets as of the end of year.			
2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Accrued Real and Personal Property Taxes	377,200,000	
2	Fiscal Year Real and Personal Property Taxes - Electric	99,149,665	
3	Fiscal Year Real and Personal Property Taxes - Gas	66,700,684	
4	Fiscal Year Real and Personal Property Taxes - Nonutility	146,167	
5	Underrecovery Principal and Interest	25,367,256	
6	Accrued Value Services	257,600	
7	Gas Interstate Imbalance	4,228,243	
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25	TOTAL	573,049,615	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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EXTRAORDINARY PROPERTY LOSS (Account 182.1)

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

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)
1		
2	Deep Water Intake (316B Study)	612,532
3		
4	LPS Barrier AMP Fish Community Study	0
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
TOTAL		612,532

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

Debits (c)	CREDITS		Balance End of Year (f)	Line No.
	Amount Charged (d)	Amount (e)		
43,649			656,181	1
				2
				3
374,412			374,412	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
418,061		—	1,030,593	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, 2021
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OTHER REGULATORY ASSETS

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

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

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

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Manufactured Gas Plant Environmental Clean-up (1)	3,784,548	253/925	12,196,225	111,518,132
2	SFAS 109 Regulatory Asset (2)	32,137,847	various	32,865,522	147,945,394
3	FAS 143-ARO Asset (3)	49,918,410	108/411	19,172,837	247,215,918
4	Gas Storage Field Inventory Loss (4)	—	823	852,416	1,228,057
5	ASC 715 Retirement Benefits (5)	68,157,575	various	463,143,541	836,803,105
6	Energy Waste Reduction Program(6)	59,953,818	various	49,023,907	101,390,196
7	Securitized Regulatory Asset (7)	—	407	27,334,000	192,789,062
8	EV Program (8)	3,956,018	908	762,757	6,823,561
9	Deferred Capital Regulatory Assets (9)	5,856,126	various	9,207,619	3,104,913
10	Demand Response (10)	3,820,445	various	1,356,529	12,938,810
11	Uncollectible Accounts Deferral (11)	—	904	3,659,717	—
12	Financial Compensation Mechanism, PPA (12)	1,739,806	142	2,998,303	—
13	Karn-Bonus Deferral (13)	7,081,609	various	65,984	7,015,625
14	Residual Electric (14)	15,377	456/242	97,224	15,141
15					
16					
17					
18					
19	(1) U-10755				
20	(2) U-9097 & U-10083				
21	(3) U-16191				
22	(4) U-14547 & U-18424				
23	(5) U-14347 & 14547				
24	(6) U-15805/U-18261/U-20365/U-20865/U-20702				
25	(7) U-17473 (15 years, ending 2029)				
26	(8) U-20697, U-20134 (5 years ends 2024)				
27	(9) U-20134, U-20697				
28	(10) U-20134, U-20650, U-20963				
29	(11) U-20757				
30	(12) U-20697				
31	(13) U-20697				
32	(14) U-20275				
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44		236,421,579		622,736,581	1,668,787,914

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Gift of Energy	167,060	179,705	various	217,075	129,690
2	Fuel Oil - Campbell 3	410,403	9,710,933	501/143	9,361,580	759,756
3	Sale of Land & Right of Way	212,488	1,565,603	various	1,591,247	186,844
4	ASP Acquisition Cost (1)	3,107,366	1,218,829	various	2,916,440	1,409,755
5	Electric Operating Equipment - Lease	2,074,347	123,892	142/415	1,058,680	1,139,559
6	Insurance Claim	—	12,988,531		—	12,988,531
7	Karn Securitization	135,519	176,445		—	311,964
8	Pole Rental	—	2,764,100	589/232	2,764,100	—
9						
10	(1) Amort. Period - 3 years					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	6,107,183	28,728,038		17,909,122	16,926,099

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, 2021
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	18,278,491	2,477,271	22,272,080
3	Net Regulatory Assets/Liabilities	21,693,120	20,549,062	21,975,599
4	Reserves and Accruals	33,966,926	6,996,143	7,508,432
5	Regulatory Tax Assets/Liabilities - ASC 740	933,888,683	7,922,776	11,184,275
6	Tax Loss and Credit Carryforwards	25,461,269	678,536	149,313,683
7	Other	4,555,864	36,595,659	36,654,869
8	TOTAL Electric (Enter total of lines 2 thru 7)	1,037,844,353	75,219,447	248,908,938
9	Gas			
10	Employee Benefits	9,014,661	873,363	9,450,888
11	Net Regulatory Assets/Liabilities	61,581,200	13,134,071	14,212,813
12	Reserves and Accruals	15,682,772	5,772,913	2,419,794
13	Regulatory Tax Assets/Liabilities - ASC 740	543,424,762	65,571,486	103,554,227
14	Tax Loss and Credit Carryforwards	3,910,039	100,336	—
15	Other	7,484,851	13,924,237	17,710,846
16	TOTAL Gas (Enter total of lines 10 thru 15)	641,098,285	99,376,406	147,348,568
17				
18	Other (Nonutility)	41,704,926		
19				
20	TOTAL (Account 190) (Enter total of lines 8, 16 & 18)	1,720,647,564	174,595,853	396,257,506
22	Classification of Total:			
23	Federal Income Tax	1,700,605,123	173,888,071	337,320,494
24	State Income Tax	18,214,702	655,442	58,408,549
25	Local Income Tax	1,827,739	52,340	528,463

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

4. In the space provided below, identify by amount _____ 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
		283	68,293,749	283	48,606,910	18,386,461	2
						23,119,657	3
						34,479,215	4
		254	44,317,029	254	26,336,193	919,169,346	5
						174,096,416	6
						4,615,074	7
0	0		112,610,778		74,943,103	1,173,866,169	8
							9
		283	39,021,734	283	30,626,133	9,196,585	10
						62,659,942	11
						12,329,653	12
		254	160,868,000	254	90,296,402	510,835,905	13
						3,809,703	14
						11,271,460	15
0	0		199,889,734		120,922,535	610,103,248	16
							17
7,075,858	13,054,324	219	1,595,552	219	150,484	46,238,324	18
							19
7,075,858	13,054,324		314,096,064		196,016,122	1,830,207,741	20
							21
							22
6,967,647	11,674,318		303,961,564		190,352,656	1,755,135,309	23
103,962	1,379,100		9,866,474		5,505,478	72,881,951	24
4,249	906		268,026		157,988	2,190,481	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, 2021
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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		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
TOTAL			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Continued)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	Long-term Debt Contracts			
2				
3	Refunded by Pollution Control Revenue Refunding Bond Series 2005 due 2035			
4	Cost of reacquisitions and reissuance	7/31/2020	35,000,000	(1,629,219)
5				
6				
7	First Mortgage Bonds			
8	Refunded by 5.8% due 2035			
9	LT Debt related parties	1/24/2005	180,000,000	(18,938)
10	LT Debt related parties	2/6/2006	128,866,000	(6,114,338)
11				
12	Refunded by 4.97% due 2040			
13	6.5% Senior IQ notes due 2028	10/15/2010	50,000,000	(6,217,379)
14				
15	Refunded by 3.19% due 2024			
16	Term Loan Facility due 2013	12/17/2012	51,500,000	(1,575)
17	Refunded by 3.39% due 2027			
18	Term Loan Facility due 2013	12/17/2012	35,500,000	(1,086)
19	Refunded by 4.31% due 2042			
20	Term Loan Facility due 2013	12/17/2012	263,000,000	(8,044)
21				
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, 2021
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
				3
1,592,205	11,249	111,181	1,492,273	4
				5
				6
				7
				8
9,210		638	8,572	9
3,040,069		206,093	2,833,976	10
				11
				12
4,099,162		206,680	3,892,482	13
				14
				15
522		130	392	16
				17
504		72	432	18
				19
5,883		267	5,616	20
				21
8,747,555	11,249	525,061	8,233,743	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, 2021
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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 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	5/13/2013	425,000,000	(28,261,988)
3	Refunded by 3.18% due 2032			
4	6-7/8% Senior Notes due 2018	9/28/2017	40,000,000	(733,936)
5	Refunded by 3.52% due 2037			
6	6-7/8% Senior Notes due 2018	9/28/2017	125,000,000	(3,058,066)
7	Refunded by 3.86% due 2052			
8	6-7/8% Senior Notes due 2018	9/28/2017	20,000,000	(856,258)
9	Refunded by 4.05% due 2048			
10	5.65% FMBs due 2018	5/14/2018	550,000,000	(2,693,889)
11	Refunded by 3.80% due 2028			
12	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11/13/2018	300,000,000	(2,635,441)
13	Refunded by 4.35% due 2049			
14	6.125% FMBs due 2019 & 6.70% FMBs due 2019	11/13/2018	550,000,000	(14,981,143)
15	Refunded by 3.75% due 2050			
16	5.65% FMBs due 2020	5/28/2019	300,000,000	(9,022,569)
17	Refunded by 3.50% due 2051			
18	3.775% FMB due 2020 & 2.85% FMBs due 2022	3/26/2020	314,650,146	(13,148,418)
19	Refunded by 2.50% due 2060			
20	2.85% FMBs due 2022 & 5.30% FMBs due 2022	5/13/2020	410,349,854	(34,152,825)
21				
22	Letter of Credit Facilities			
23	Replacement secured revolving credit facility set to expire in 2023	6/5/2018	—	(1,375,998)
24				
25				
26				
27				
28				
29				
30				
31				
32				
33	Total			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)

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

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

Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
21,117,986	—	942,066	20,175,920	2
				3
571,740	—	48,659	523,081	4
				5
2,550,503	—	152,269	2,398,234	6
				7
774,904	—	24,406	750,498	8
				9
2,455,095	—	89,548	2,365,547	10
				11
2,085,961	—	263,490	1,822,471	12
				13
13,954,087	—	492,497	13,461,590	14
				15
8,534,863	—	292,624	8,242,239	16
				17
12,980,290	—	423,270	12,557,020	18
				19
33,706,199	—	855,126	32,851,073	20
				21
				22
1,163,836	—	387,946	775,890	23
				24
				25
				26
				27
				28
				29
				30
				31
				32
108,643,019	11,249	4,496,962	104,157,306	33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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CAPITAL STOCK (Accounts 201 and 204)

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

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock (Account 201)			
2	Account 201 - Common Stock *	125,000,000	10	
3				
4				
5	Total	125,000,000		
6	Preferred Stock (Account 204)			
7	Preferred Stock - \$4.50 Cum **	7,500,000	100	110
8	Class A Preferred Stock	16,000,000		
9	Preference Stock	40,000,000	1	
10	Total	63,500,000		
11	Capital Stock (Accounts 201 and 204) - Data Conversion			
12				
13				
14				
15	Total	0		
16				
17	*Stock held by parent company, CMS Energy Corporation			
18				
19				
20	** New York Stock Exchange			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
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, 2021	Year of Report December 31, 2021
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondents.)</i>		HELD BY RESPONDENT				
		AS REACQUIRED STOCK <i>(Account 217)</i>		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
						2
						3
						4
84,108,789	841,087,890					5
						6
373,148	37,314,800					7
	0					8
	0					9
373,148	37,314,800					10
						11
						12
						13
						14
—	0					15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
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						30
						31
						32
						33
						34
						35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36	TOTAL	84,108,789	386,028,613

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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OTHER PAID - IN CAPITAL (Accounts 208-211, inc.)

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

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

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

of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

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

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

Line No.	Item (a)	Amount (b)
1	Account 208	
2	Donations Received from Stockholders:	
3	Cash Infusions-CMS Energy-Prior to 2021	5,818,198,250
4	CMS Engineering Stock-Prior to 2021	81,351
5	Return of Capital-CMS Energy-Prior to 2021	(177,437,762)
6	Cash Infusion-CMS Energy-February 2021	150,000,000
7	Cash Infusion-CMS Energy-April 2021	125,000,000
8	Cash Infusion-CMS Energy- July 2021	300,000,000
9	Subtotal - 208	6,215,841,839
10		
11	Account 209 - None	
12		
13	Account 210	
14	Gain on Reacquired Capital Stock-Prior to 2021	20,440,268
15		
16	Account 211	
17	Paid-in-Capital - Prior to 2021	293,744
18		
19		
20		
21		
22		
23		
24		
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26		
27		
28		
29		
30		
31	TOTAL	6,236,575,851

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) December 31, 2021	Year of Report December 31, 2021
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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	N/A	
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		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	TOTAL	23,718,573

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

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

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

DEBIT (CREDIT)			
Series (a)	Account 131 Cash (b)	Account 181 Unamortized Debt Expense (c)	Account 221 Bonds (d)
<u>First Mortgage Bonds issued in 2021</u>			
2.65% FMB DUE 2052-\$300m	300,000,000	3,193,903	(300,000,000)
<u>First Mortgage Bonds paid down in 2021</u>			
TOTAL	300,000,000	3,193,903	(300,000,000)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED
DURING THE YEAR (Continued)**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

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

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

DEBIT (CREDIT)

Account 224/242 Other Long-Term Debt (e)	Account 225 Unamortized Premium (f)	Account 226 Unamortized Discount (g)	Account 237 Interest Accrued (h)	Account 189 Unamortized Loss on Reacquired Debt (i)	
—	—	252,000	(3,069,583)	—	
—	—	252,000	(3,069,583)	—	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Report (Mo, Da, Yr)	Year of Report December 31, 2021
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. 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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
5. In a supplemental statement, give explanatory 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.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2							
3	0.35% FMB Due 2023	221	300,000,000		1,226,814		102,000
4							
5	3.375% FMBs Due 2023	221	325,000,000		2,483,839		165,750
6							
7	3.125% FMBs Due 2024	221	250,000,000		1,937,968		255,000
8							
9	3.19% FMBs Due 2024	221	51,500,000		273,872		—
10							
11	3.68% FMBs Due 2027	221	100,000,000		158,895		—
12							
13	3.39% FMBs Due 2027	221	35,500,000		190,393		—
14							
15	3.80% FMBs Due 2028	221	300,000,000		4,721,831		744,000
16							
17	3.18% FMBs Due 2032	221	40,000,000		860,702		—
18							
19	3.18% FMBs Due 2032	221	60,000,000		189,949		—
20							
21	5.80% FMBs Due 2035	221	175,000,000		7,900,851		337,750
22							
23	3.52% FMBs Due 2037	221	125,000,000		3,586,257		—
24							
25	3.52% FMBs Due 2037	221	210,000,000		886,430		—
26							
27	4.01% FMBs Due 2038	221	215,000,000		748,653		—
28							
29	6.17% FMBs Due 2040	221	50,000,000		484,846		—
30							
31	4.97% FMBs Due 2040	221	50,000,000		6,486,963		—
32							
33	4.31% FMBs Due 2042	221	263,000,000		1,377,354		—

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
12/14/20	6/1/23	12/14/20	6/1/23	300,000,000	1,050,000	3
						4
8/5/13	8/15/23	8/5/13	8/15/23	325,000,000	10,968,750	5
						6
8/18/14	8/31/24	8/18/14	8/31/24	250,000,000	7,812,500	7
						8
12/17/12	12/15/24	12/17/12	12/15/24	51,500,000	1,642,850	9
						10
10/1/18	10/1/27	10/1/18	10/1/27	100,000,000	3,680,000	11
						12
12/17/12	12/15/27	12/17/12	12/15/27	35,500,000	1,203,450	13
						14
10/29/18	11/15/28	10/29/18	11/15/28	300,000,000	11,400,000	15
						16
9/28/17	9/28/32	9/28/17	9/28/32	40,000,000	1,272,000	17
						18
11/15/17	11/15/32	11/15/17	11/15/32	60,000,000	1,908,000	19
						20
8/11/05	9/15/35	8/11/05	9/15/35	175,000,000	10,150,000	21
						22
9/28/17	9/28/37	9/28/17	9/28/37	125,000,000	4,400,000	23
						24
11/15/17	11/15/37	11/15/17	11/15/37	210,000,000	7,392,000	25
						26
10/1/18	10/1/38	10/1/18	10/1/38	215,000,000	8,621,500	27
						28
9/1/10	9/1/40	9/1/10	9/1/40	50,000,000	3,085,000	29
						30
10/15/10	10/15/40	10/15/10	10/15/40	50,000,000	2,485,000	31
						32
12/17/12	12/15/42	12/17/12	12/15/42	263,000,000	11,335,300	33

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

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. 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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
5. In a supplemental statement, give explanatory 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.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1							
2	3.95% FMBs Due 2043	221	425,000,000		32,656,168		667,250
3							
4	4.10% FMBs Due 2045	221	250,000,000		2,488,287		217,500
5							
6	3.25% FMBs Due 2046	221	450,000,000		4,733,711		3,501,000
7							
8	3.95% FMBs Due 2047	221	350,000,000		3,731,840		1,463,000
9							
10	4.05% FMBs Due 2048	221	550,000,000		8,612,994		5,659,500
11							
12	4.35% FMBs Due 2049	221	550,000,000		20,467,004		2,101,000
13							
14	3.750% FMBs Due 2050	221	300,000,000		12,280,054		3,498,000
15							
16	3.10% FMBs Due 2050	221	550,000,000		5,339,955		3,899,500
17							
18	3.50% FMBs Due 2051	221	575,000,000		19,441,122		2,265,500
19							
20	2.65% First Mortgage Bonds due 2052, Docket No. ES20-42-000, 7/28/2020	221	300,000,000		3,193,903		252,000
21							
22	3.86% FMBs Due 2052	221	20,000,000		1,004,152		—
23	3.86% FMBs Due 2052	221	30,000,000		221,608		—
24	4.28% FMBs Due 2057	221	185,000,000		1,249,142		—
25	2.50% FMBs Due 2060	221	525,000,000		39,651,972		4,467,750
26							
27	4.35% FMBs Due 2064	221	250,000,000		2,500,468		2,157,500
28							
29	Variable Rate FMB Due 2069	221	75,649,000		1,508,036		—
30	Variable Rate FMB Due 2070	221	134,349,000		1,734,013		—
31	Variable Rate FMB Due 2070	221	126,497,000		1,634,736		—
32	Subtotal Account 221		8,196,495,000		195,964,782	—	31,754,000
33	Reacquired Bonds (Account 222)						

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

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
5/13/13	5/15/43	5/13/13	5/15/43	425,000,000		16,787,500	2
							3
11/6/15	11/15/45	11/6/15	11/15/45	250,000,000		10,250,000	4
							5
8/10/16	8/15/46	8/10/16	8/15/46	450,000,000		14,625,000	6
							7
2/22/17	7/15/47	2/22/17	7/15/47	350,000,000		13,825,000	8
							9
5/1/18	5/15/48	5/1/18	5/15/48	550,000,000		22,275,000	10
							11
10/29/18	4/15/49	10/29/18	4/15/49	550,000,000		23,925,000	12
							13
5/28/19	2/15/50	5/28/19	2/15/50	300,000,000		11,250,000	14
							15
9/3/19	8/15/50	9/3/19	8/15/50	550,000,000		17,050,000	16
							17
3/26/20	8/1/51	3/26/20	8/1/51	575,000,000		20,125,000	18
							19
8/12/21	8/15/52	8/12/21	8/15/52	300,000,000		3,069,583	20
							21
9/28/17	9/28/52	9/28/17	9/28/52	20,000,000		772,000	22
11/15/17	11/15/52	11/15/17	11/15/52	30,000,000		1,158,000	23
10/1/18	10/1/57	10/1/18	10/1/57	185,000,000		7,918,000	24
5/13/20	5/1/60	5/13/20	5/1/60	525,000,000		13,125,000	25
							26
8/18/14	8/31/64	8/18/14	8/31/64	250,000,000		10,875,000	27
							28
9/19/19	9/15/69	9/19/19	9/15/69	75,649,000		—	29
5/20/20	5/20/70	5/20/20	5/20/70	134,349,000		—	30
10/7/20	10/7/70	10/7/20	10/7/70	126,497,000		—	31
				8,196,495,000		275,436,433	32
							33

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Report (Mo, Da, Yr)	Year of Report December 31, 2021
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224)(Continued)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. 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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
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6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Michigan Strategic Fund Series 2005 - \$35M Repurchased	222	(35,000,000)		—		—
2							
3							
4	Subtotal Account 222		(35,000,000)		—	—	—
5	Advances from Associated Companies (Account 223)						
6	Note Payable - Consumers 2014 Securitization Funding - LLC #2	223	139,000,000		7,716,198		2,780
7							
8	Note Payable - Consumers 2014 Securitization Funding - LLC #3	223	114,500,000		7,716,199		3,435
9							
10							
11	Subtotal Account 223		253,500,000		15,432,397	—	6,215
12	Other Long Term Debt (Account 224)						
13							
14	Series 2005 - \$35M	224	35,000,000		2,519,133		—
15	Variable Rate Limited Obligation Revenue Refunding Bonds: Michigan Strategic Fund Series 2005 - \$35M (Remarketed in 2021), Docket No. ES20-42-000, 7/28/2020	224			382,264		—
16	Series 2019 - \$75M	224	75,000,000		1,113,487		—
17							
18	Other Facilities: \$850M Revolving Facility	224	—		2,407,938		—
19	Other Facilities: \$250M Revolving Facility	224	—		19,560		—
20							
21							
22							
23	Subtotal Account 224		110,000,000		6,442,382	—	—
24	TOTAL		8,524,995,000		217,839,561	—	31,760,215
25							
26							
27							
28							
29							
30							
31							
32							
33							

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
				—	—	1
						2
						3
				—	—	4
						5
7/22/14	11/1/25	7/22/14	11/1/24	44,387,797	2,939,446	6
						7
7/22/14	5/1/29	7/22/14	5/1/28	114,500,000	4,037,229	8
						9
						10
				158,887,797	6,976,675	11
						12
						13
8/3/12	4/1/35	8/3/12	4/1/35	35,000,000	135,326	14
10/7/21	4/1/35	10/7/21	4/1/35			15
10/1/19	10/1/49	10/1/19	10/1/49	75,000,000	1,350,000	15
						16
						17
12/28/18	6/5/23	12/28/18	6/5/23	—	637,609	18
12/28/18	11/19/21	12/28/18	11/19/21	—	189,114	19
				—	—	20
						21
						22
				110,000,000	2,312,049	23
				8,465,382,797	284,725,157	24
						25
						26
						27
						28
						29
						30
						31
						32
						33

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FOOTNOTE DATA

Page Number (a)	Number (b)	Column Number (c)	Comments (d)
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Response to Instruction 5

NET CHANGES TO ACCOUNT 223, ADVANCES FROM ASSOCIATED COMPANIES

Balance, Beginning of Year	\$	188,396,224
Additions During the Year	\$	—
Retirements During the Year:		
Note Payable - Consumers 2014 Sec Funding LLC	\$	(29,508,427)
	\$	<u>158,887,797</u>

Response to Instruction 8

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 \$37,670 is due to short-term interest related to a promissory note between CMS Energy and Consumers Energy of \$14,363, as well as interest expense on escrow accounts related to power purchase agreements with associated companies of \$52,033.

Response to Instruction 9

On July 28, 2020, Consumers received authorization from the FERC to issue short-term debt securities not to exceed \$1.50 billion outstanding at any one time and up to \$3.475 billion in long-term debt securities. Consumers states that for debt securities issued at a fixed rate, the rate will not exceed 6.50 percent; and debt securities issued at a variable rate, the rate will not exceed the 1-week, 1-month, 2-month, 3-month, 6-month or 12-month London Interbank Offered Rate percent, the Secured Overnight Financing Rate, the Federal Funds Rate, or the Securities Industry Financial Markets Association Swap Index. The authorization is effective from August 1, 2020 through July 31, 2022. At December 31, 2021, under the current authorization, Consumers could issue an additional \$2.58 billion of new long-term securities.

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(Next page is 260A)

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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NOTES PAYABLE (Account 231)

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

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL					0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)

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

***See definition on page 226B**

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNT 233					
2	Notes Payable to Associated Companies					
3	CMS Energy Corporation	306,500,000	3,188,600,000	3,274,100,000	392,000,000	14,363
4	Consumers 2014 Securitization LLC	27,248,253	28,972,186	29,508,427	27,784,494	6,976,675
5					—	—
6						
7	TOTAL ACCOUNT 233	333,748,253	3,217,572,186	3,303,608,427	419,784,494	6,991,038
8						
9	ACCOUNT 234					
10	Accounts Payable to Associated Companies					
11	CMS Energy Corporation	13,822	758,629,008	763,686,605	5,071,419	
12	CMS Enterprises Company	—	230,195	230,195	—	
13	CMS Energy Resource Management	—	—	—	—	
14	CMS Generation Michigan Power	—	—	—	—	
15	Consumers Funding LLC	—	—	—	—	
16	Consumers Campus Holdings LLC	105,195	—	—	105,195	
17	Consumers Receivable Funding II, LLC	—	—	—	—	
18	Consumers 2014 Securitization LLC	—	72,684,079	72,684,079	—	
19	Genesee Power Station LP	3,283,234	38,948,324	39,021,551	3,356,461	
20	Grayling Generating Station LP	(111,765)	40,885,698	41,043,120	45,657	
21	T.E.S. Filer City Station LP	4,031,394	91,231,600	95,184,724	7,984,518	
22						
23	TOTAL ACCOUNT 234	7,321,880	1,002,608,904	1,011,850,274	16,563,250	
24						
25	Line 3 - Purpose: Promissory Note					
26	Date of issue: 12-17-2021					
27	Maturity: 12-16-22, 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						
	TOTAL	341,070,133	4,220,181,090	4,315,458,701	436,347,744	6,991,038

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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

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

Line No.		TOTAL AMOUNT
1	Utility net operating income (page 114 line 26)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (Utility Reclass)	
5	Net income for the year (page 117 line 78)	867,603,509
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	87,190,076
8		
9	Total pre-tax income	954,793,585
10		
11	Add: Taxable income not reported on books:	81,107,572
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	1,836,861,317
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	102,637,788
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	2,361,522,169
24		
25		
26	Federal taxable income for the year	408,602,517

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

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

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

Utility	Other	Line No.
1,175,248,125		1
2,938,860		2
(298,185,401)		3
470,199		4
		5
880,471,783	-12,868,274	6
90,241,413	-3,051,337	7
		8
970,713,196	-15,919,611	9
		10
77,738,247	3,369,325	11
		12
		13
		14
1,790,248,187	46,613,130	15
		16
		17
		18
99,766,653	2,871,135	19
		20
		21
		22
2,337,819,669	23,702,500	23
		24
		25
401,113,308	7,489,209	26

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
11	Add: Taxable income not reported on books	
	Change in Accounting Method - 481(a)	14,659,533
	CIAC Liability - Cur	3,642,221
	Contributions in Aid of Construction	44,881,105
	Equity Earnings in Subs	874,457
	Gain/Loss on Def'd Comp Assets - Tax	2,494,868
	Gas Storage Fields - Deferred Expense	852,416
	Land Sales - Gain/Loss	195,062
	Linepack Adjustment	690,968
	Reg Liab - Residual Balances - Cur	1,946,171
	Reg Liability - Advanced Renewables	4,968,443
	Reg Liability Financial Transmission Rights	611,408
	Regulatory Liability - Demand Response	3,723,572
	Regulatory Liability - Demand Response Reconciliation	1,432,630
	Regulatory Liability - MI REC - NC	4,137
	Regulatory Liability - National REC - NC	23,098
	Reserve Capacity - Deferred Revenue	32,925
	Service Programs (ASP/Housecall/Etc)	74,558
		81,107,572
15	Add: Deductions recorded on books not deducted from return	
	Accrued - Vacation	1,575,000
	Accrued Auditing Expense/Outside Services	92,820
	Accrued Liability - Gas Incidents Fund	10,382
	Accrued Pensions (Excluding SERP)	1
	Accrued Voluntary Severance	989,510
	Aetna/Blues Reserve	2,028,191
	ARO Transition/Accretion - Liability	74,457,067
	ASP Customer Costs - Current	606,600
	ASP Customer Costs - NC	1,091,012
	Bond Premium, Discount, Expense Amortization	6,162,063
	Capitalized OPEB	57,804,461
	CIAC - Capitalized DFIT	246,288
	Deferred Compensation - Noncurrent	3,030,577
	Deferred State Income Taxes	50,827,074
	Depreciation - Book (Includes Computer Software Depr)	1,077,013,594
	Executive Compensation over \$1M - Sec 162(M)	1,356,441
	Injuries & Damages - Current	13,710,018
	Injuries & Damages - Environmental Remediation	83,336
	Injuries & Damages - Environmental Remediation - Reg Asset	8,411,677
	Injuries & Damages - Environmental Remediation - Reg Liability	967,875
	Interest During Construction (IDC)	28,231,549
	Karn Separation Retention Bonus	1,114,650
	Lobbying and Political Contributions	1,000,000
	OPEB - Reg Asset - NonCurrent	8,537,364
	Operating Lease Payable	720
	Operating Lease ROU	5,421,717
	Parking - Non Deductible	160,000
	Penalties	261
	Pensions - Reg Asset/Liability	386,448,602
	Property Basis Adjustment	405,382
	R&PP Tax-Book Change to Fiscal Yr Method - Current (Book)	2,805,060
	Reg Asset - Deferral Surcharge	6,352,923
	Reg Asset - Energy Optimization	2,554,156
	Reg Asset - Plant Acquisition Costs - NC	136,868
	Reg Asset - Securitization - Property	25,481,205
	Reg Asset - UA Deferral	3,659,717
	Reg Liab - OPEB	54,361,624
	Renewable Energy Reserve	3,467,381
	Restricted Stock NC	6,258,151
		1,836,861,317

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) December 31, 2021	Year of Report December 31, 2021
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FOOTNOTE DATA			
Utility		Other	Line No.
			11
	14,659,533	0	
	3,642,221	0	
	44,881,105	0	
	0	874,457	
	0	2,494,868	
	852,416	—	
	195,062	0	
	690,968	0	
	1,946,171	0	
	4,968,443	0	
	611,408	0	
	3,723,572	0	
	1,432,630	0	
	4,137	0	
	23,098	0	
	32,925	0	
	74,558	0	
	77,738,247	3,369,325	
			15
	1,575,000	0	
	92,820	0	
	10,382	0	
	1	0	
	989,510	0	
	2,028,191	0	
	74,457,067	0	
	606,600	0	
	1,091,012	0	
	6,155,783	6,280	
	57,804,461	0	
	246,288	0	
	0	3,030,577	
	52,345,950	(1,518,876)	
	1,040,534,894	36,478,700	
	0	1,356,441	
	13,710,018	0	
	83,336	0	
	8,411,677	0	
	967,875	0	
	28,231,549	0	
	1,114,650	0	
	0	1,000,000	
	8,537,364	0	
	720	0	
	5,421,717	0	
	160,000	0	
	0	261	
	386,448,602	0	
	405,382	0	
	2,803,464	1,596	
	6,352,923	0	
	2,554,156	0	
	136,868	0	
	25,481,205	0	
	3,659,717	0	
	54,361,624	0	
	3,467,381	0	
	0	6,258,151	
	1,790,248,187	46,613,130	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Line No.		TOTAL AMOUNT
19	Subtract: Income recorded on books not included in return	
	CIAC Liability - NC	6,293,842
	Def'd Revenue - CATV Pole Attach - Liab	257,601
	FIN 45 - Contract Guarantees - MTM	47,978
	Financial Transmission Rights - MTM	611,408
	Gain/Loss on Def'd Comp Assets - Book	2,240,832
	Gas Inventory Adjustment	2,424,186
	Ludington Settlement - Line 2	938,000
	MCV Land Rent	18,895
	Reg Asset - Energy Optimization Incentive - NC	46,013,649
	Reg Liab - Cash Grant - NC	2,232,228
	Reg Liab - Gain shared with Customers - Cur	14,400,000
	Reg Liability - Energy Incentive - Cur	580,684
	Reg Liability - Interim Surcharge	15,753,697
	Reg Liability - Revenue Reserve Refund - Curr	10,611,186
	Regulatory Liability - IRM	213,602
		102,637,788
23	Subtract: Deductions on return not charged against book income	
	Accrued Bonus - EICP Incentive	6,996,840
	Accrued Environmental Remed.- Ins. Recovery - (MGP & Non-MGP) Sites	4,204
	Accrued Payroll Taxes	194,512
	Accrued SERP	2,367,472
	Accrued SERP - Current	56,000
	AFUDC - Debt	2,938,861
	AFUDC - Equity	7,992,907
	ARO Transition/Accretion - Property	32,438,032
	ARO Transition/Accretion - Reg Asset	30,745,573
	ARO Transition/Accretion - Reg Liability	11,273,463
	Bad Debt Reserve	9,403,753
	Capitalized Benefits - Injuries & Damages	642,354
	Capitalized Benefits - Pension	7,851,319
	Capitalized Benefits - Vacation	895,511
	Cost of Removal - ADR Property	196,486,189
	Deferred Compensation - Current	20,396
	Depreciation - Tax (Includes Capitalized Computer Software Depr)	1,080,859,216
	EISP (Executive Incentive Separation Plan) - Deferred Comp	27,461
	ERTC - Nondeductible Wages	3,569,574
	Excess Injuries & Damages Insurance Recovery - NC	12,263,556
	Gain/Loss on Disposition of ACRS Property - Tax	19,563,035
	Injuries & Damages	480,228
	Karn Bonus Deferral	7,015,626
	Operating Lease Current Liability	3,666,505
	Operating Lease NC Liab	1,755,212
	Prepaid OPEB	168,962,219
	Prepaid Pensions	371,767,713
	R&PP Tax-Book Change to Fiscal Yr Method - Non-Current (Book)	13,719,600
	Reg Asset - Deferred Capital	3,001,430
	Reg Asset - Demand Response	17,099
	Reg Asset - Electric Vehicle Program	28,930
	Reg Asset - Electric Vehicle Program - NC	2,155,588
	Reg Asset - PowerMIFleet Pilot	1,008,743
	Reg Liab - AFUDC - Excess FERC Calc Rate	292,447
	Restricted Stock Plan	3,730,863
	Restricted Stock Plan - Dividends	436,747
	Sales & Use Tax Reserve	478,160
	Section 263A/481 Adjustment - Property	52,567,976
	Software - Non-capitalized Current Year Expenditures	32,428,069
	State Income Tax C/Y RTA	60,200,574
	Supplemental Pay-Special Retirement (ERIP) - Current	27,000
	Supplemental Pay-Special Retirement (ERIP) - NonCurrent	242,836
	Tax Repairs	210,948,376
		2,361,522,169

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA			Line No.
Utility	Other		
			19
6,293,842	0		
257,601	0		
47,978	0		
0	611,408		
0	2,240,832		
2,424,186	0		
938,000	0		
0	18,895		
46,013,649	0		
2,232,228	0		
14,400,000	0		
580,684	0		
15,753,697	0		
10,611,186	0		
213,602	0		
99,766,653	2,871,135		
			23
0	6,996,840		
4,204	0		
194,512	0		
0	2,367,472		
0	56,000		
2,938,861	0		
7,992,907	0		
32,438,032	0		
30,745,573	0		
11,273,463	0		
9,312,576	91,177		
642,354	0		
7,851,319	0		
895,511	0		
196,486,189	0		
0	20,396		
1,072,567,389	8,291,827		
0	27,461		
3,569,574	0		
12,263,556	0		
19,463,669	99,366		
480,228	0		
7,015,626	0		
3,666,505	0		
1,755,212	0		
168,962,219	0		
371,767,713	0		
13,719,300	300		
3,001,430	0		
17,099	0		
28,930	0		
2,155,588	0		
1,008,743	0		
292,447	0		
0	3,730,863		
0	436,747		
478,160	0		
52,567,976	0		
32,428,069	0		
58,886,359	1,314,215		
0	27,000		
0	242,836		
210,948,376	0		
2,337,819,669	23,702,500		

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, 2021

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 2021, current federal income tax expense is allocated as follows:

	In thousands
Consumers Energy Company	\$159,198
All other members of the group	\$19,625
CMS Energy Consolidated	<u>\$178,823</u>

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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

Line No.	Kind of Tax Subaccount (See Instruction 5) (a)	Year	BALANCE AT BEGINNING OF YEAR	
			Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. In Account 165) (c)
1	--FEDERAL--			
2	Income (A)	2021	(119,570,327)	—
3	Unemployment (B)	2020	10,705	—
4	Unemployment (B)	2021		
5	FICA (B)	2020	2,946,251	—
6	FICA (B)	2021		
7	Excise Tax (D)	2020	1,256	—
8	Excise Tax (D)	2021		
9				
10	TOTAL FEDERAL		(116,612,115)	—
11				
12	--STATE--			
13	Income - Michigan (A)	2021	(46,615,790)	—
14	Income - Illinois (A)	2021	2,157,913	
15	Income - Wisconsin (A)	2021	1,197,171	
16	Unemployment (B)	2020	131,966	—
17	Unemployment (B)	2021		
18	State Fuel Tax	2020	1,609	—
19	State Fuel Tax	2021		
20	MPSC Assessment (E)	2021	—	(4,288,756)
21	MPSC Assessment (E)	2022		
22	Franchise Tax		—	—
23	State Sales & Use Tax Absorbed By Co (C)	2015	119,540	—
24	State Sales & Use Tax Absorbed By Co (C)	2016	119,540	—
25	State Sales & Use Tax Absorbed By Co (C)	2017	119,540	—
26	State Sales & Use Tax Absorbed By Co (C)	2018	119,540	—
27	State Sales & Use Tax Absorbed By Co (C)	2021		
28				
29	TOTAL STATE		(42,648,971)	(4,288,756)
30				
31	--LOCAL--			
32	Real & Personal Property (D)	2021	448,952,743	—
33	City Income Tax (A)	2021	(1,184,710)	—
34				
35	TOTAL LOCAL		447,768,033	—
36				
37				
38				
39				
40	TOTAL (See Footnote)		288,506,947	(4,288,756)

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, 2021

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)	
159,177,747	8,511,717	0	48,119,137		1
	(10,705)	0	0		2
396,454	(386,734)		9,720		3
	(2,946,251)	0	0		4
75,119,094	(72,359,523)		2,759,571		5
	(1,256)	0	0		6
244,519	(244,343)		176		7
					8
234,937,814	(67,437,095)	0	50,888,604	0	9
					10
77,507,739	1,083,357		31,975,306		11
48,472			2,206,385		12
1,189,353			2,386,524		13
	(131,966)		0		14
2,775,977	(2,650,908)		125,069		15
	(1,609)		0		16
12,054	(11,803)		251		17
13,555,539	(9,266,783)			0	18
	(4,121,298)			(4,121,298)	19
			0		20
8,680	(109,633)	(18,587)	0		21
8,680	(109,633)	(18,587)	0		22
8,680	(109,633)	(18,587)	0		23
8,679	(109,632)	(18,587)	0		24
238,992	(238,992)		0		25
					26
95,362,845	(15,778,533)	(74,348)	36,693,535	(4,121,298)	27
					28
323,668,192	(299,195,752)	37,228,821	510,654,004		29
1,414,906	265,498	0	495,694		30
					31
325,083,098	(298,930,254)	37,228,821	511,149,698	0	32
					33
					34
					35
					36
					37
					38
655,383,757	(382,145,882)	37,154,473	598,731,837	(4,121,298)	39
					40

Name of Respondent Consumers Energy Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (MO, Da, Yr)	Year of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Account 236)

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

DISTRIBUTION OF TAXES CHARGED (omit cents)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)
1				
2	127,684,197	22,899,780	1,941,427	6,672,817
3				
4	112,505	62,507	0	0
5				
6	21,317,116	11,843,702	0	0
7				
8	0	(283,447)	0	0
9				
10	149,113,818	34,522,542	1,941,427	6,672,817
11				
12				
13	72,468,787	2,416,922	534,958	1,802,586
14	0	0	0	0
15	770,665	148,898	0	15,515
16				
17	787,760	437,676	0	0
18				
19	0	0	0	0
20	9,434,549	4,120,990	0	0
21				
22				
23	8,871	(191)		
24	8,870	(191)		
25	8,870	(190)		
26	8,870	(190)	0	0
27	121,886	117,106	0	0
28				
29	83,619,128	7,240,830	534,958	1,818,101
30				
31				
32	195,161,252	128,211,546		295,394
33	1,216,518	180,658	0	17,730
34				
35	196,377,770	128,392,204	0	313,124
36				
37				
38				
39				
40	429,110,716	170,155,576	2,476,385	8,804,042

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

DISTRIBUTION OF TAXES CHARGED

Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Other (p)	Line No.
			(20,474)	1
				2
				3
			221,442	4
				5
			41,958,276	6
				7
			527,966	8
				9
			42,687,210	10
				11
				12
			284,486	13
			48,472	14
			254,275	15
				16
			1,550,541	17
				18
			12,054	19
			0	20
				21
				22
			0	23
			0	24
			0	25
			0	26
			0	27
				28
			2,149,828	29
				30
				31
			0	32
			0	33
				34
			0	35
				36
				37
				38
				39
0	0	0	44,837,038	40

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FOOTNOTE DATA

Instruction 6. - Adjustments Column (f)

State Sales and Use Tax (Line 26(f)):	
1. Adjustment to reflect interest in sales & use tax account	(74,348)
Total (Ties to Line 26(f))	(74,348)
LOCAL (Line 32(f)):	
1. Adjustment to reflect increase (decrease) in 2022 estimated property tax over 2021 property tax estimate.	26,900,000
2. Real and Personal Property Tax fiscal year adjustments recorded in 174 accounts.	10,914,540
3. Michigan Tax Tribunal property tax refunds of prior years' taxes.	—
4. Deferred Property Taxes.	(585,719)
Total (Ties to Line 29(f))	37,228,821
TOTAL ADJUSTMENTS (Ties to Line 37(f))	37,154,473

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 \$8,987,942 for 2021.

Line 28 - Account 236 Reconciliation	
MPSC Account 236 ending balance	580,828,083
MPSC Account 247 ending balance	(2,776,239)
MPSC Account 247.1 ending balance	20,679,993
Page 263, Line 28, Column (g), Total	598,731,837

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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, 2021
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Acct 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocation to Current Year's Income		Adjustments
			Account No.	Amount	Account No.	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Electric Utility						
2	3%	0					
3	4%	2,703,362			411.4	180,850	
4	7%	0					
5	10%	13,205,635			411.4	1,051,867	
6	30%	90,811,019	411.4	563,792	411.4	2,013,832	
7							
8	TOTAL	106,720,016		563,792		3,246,549	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11							
12	4%	412,865			411.4	29,152	
13	7%	244,946			411.4	12,651	
14	10%	7,471,307			411.4	420,900	
15							
16	Total Gas	8,129,118		0		462,703	0
17							
18	Total Company	114,849,134		563,792		3,709,252	0
19							
20							
21							
22							
23							
24							
25							
26							
27							
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
			2
2,522,512	30 years		3
—			4
12,153,768	36 years		5
89,360,979	46 years		6
			7
104,037,259			8
			9
			10
			11
383,713	18 years		12
232,295	15 years		13
7,050,407	26 years		14
			15
7,666,415			16
			17
111,703,674			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
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			46
			47
			48

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Give description and amount of other current and accrued liabilities as of the end of year.
2. Minor items may be grouped by classes, showing number of items in each class.

Line No.	Item (a)	Balance End of Year (b)
1	Purchased Power - Entergy Nuclear Palisades	33,705,694
2	Purchased Power - MCV	32,345,978
3	Purchased Power - Other	17,744,408
4	Healthcare, Life & Other Insurance Accruals	11,392,000
5	Employee Incentive Compensation Plan	11,200,468
6	SERP - Elec and Gas	7,069,292
7	Superfund/Part 201 Site Liability	6,272,803
8	Accrued Vacation Liability	5,376,133
9	Charitable Contributions	4,500,000
10	Separation Plan	4,370,909
11	MGP Site Liability	2,894,640
12	Ludington Fish Settlement	2,339,000
13	Retirement Accruals	1,774,807
14	Low Income Energy Assistance Fund	1,619,238
15	Supplier Deposits- GCC	1,476,480
16	Voluntary Refund	1,418,981
17	Accrued Audit Fees	987,862
18	Hydro and Ludington FERC fees	607,500
19	Group Transportation Program	478,322
20	FCM	359,270
21	Gift of Energy Advances	339,575
22	MCV Land Lease	150,000
23	Other Miscellaneous Liabilities (9 items)	108,307
24		
25		148,531,667

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List Advances by department (a)	Balance End of Year (b)
26	Electric	55,967,383
27	Gas	37,581,892
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	93,549,275

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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$10,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year of Report (f)
			Contra Account (c)	Amount (d)		
1	Envir Clean-Up Manufactured Gas	53,141,492	182	1,892,547	2,860,422	54,109,367
2	Renewable Energy Resources	29,282,635	various	2,225,476	5,692,857	32,750,016
3	Escrow Accounts	16,865,555	various	10,442,122	11,818,680	18,242,113
4	Interconnection Advances	10,231,107	various	11,901,792	15,284,750	13,614,065
5	Budget Plan Liability	14,322,555	142	253,556,369	251,244,688	12,010,874
6	Karn Retention Liability	10,121,341	various	4,069,793	5,184,442	11,235,990
7	Reserve Capacity Def Rev	6,219,921	456	244,644	277,572	6,252,849
8	Deferred Revenue-METCO	2,510,225	412	10,040,900	10,040,900	2,510,225
9	Deferred Revenue-Pole Attachments	2,017,552	454	4,161,934	4,237,978	2,093,596
10	Transmission Relocation Advance	1,442,907	107	871,866	952,139	1,523,180
11	Adv Pymt-Pole Attmt-Charter	1,760,649	various	10,192,022	9,858,375	1,427,002
12	Unclaimed Checks-var	1,008,782	various	809,807	815,144	1,014,119
13	Contract Guarantees/Contingency	616,117	921	47,977	—	568,140
14	ANR CE Otisville Agreement	487,500	495/143	1,950,000	1,950,000	487,500
15	Adrian Energy Performance Contingency	465,693	134	73,544	87	392,236
16	Deferred ASP Revenue-Gas	50,903	488	19,229	93,787	125,461
17	Intercompany MCV Income	80,305	418	18,895	—	61,410
18	MI Joint Membership fees	34,467	various	25,625	25,372	34,214
19	Insurance Recovery-MGP	9,669	925	4,204	—	5,465
20	Deferred Revenue	200,259	415/142	1,700,259	1,500,000	0
21	Gain Sharing Customer Reserve	14,400,000	254	14,400,000	—	0
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
	TOTAL	165,269,634		328,649,005	321,837,193	158,457,822

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

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

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

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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) (cont'd)

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	0		
4	Pollution Control Facilities	0		
5	Other	0		
6				
7	TOTAL Electric (Total of lines 3 thru 6)	0	0	0
8	Gas			
9	Defense Facilities	0		
10	Pollution Control Facilities	0		
11	Other	0		
12				
13	TOTAL Gas (Total of lines 9 thru 12)	0	0	0
14	Other (Specify)			
15	TOTAL (Account 281)	0	0	0
16	Classification of TOTAL			
17	Federal Income Tax	0		
18	State Income Tax	0		
19	Local Income Tax	0		

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, 2021
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY
(Account 281) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2	Amounts Credited to Acct. 411.2	DEBITS		CREDITS			
(e)	(f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
							6
0	0		0		0	0	7
							8
							9
							10
							11
							12
0	0		0		0	0	13
							14
0	0		0		0	0	15
							16
							17
							18
							19

NOTES (Continued)

N/A

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Account 282			
2	Electric - Federal	2,073,187,779	66,738,752	22,732,663
3	Electric - State	317,994,023	22,913,101	3,199,028
4	Electric - Local	11,175,196	529,451	91,944
5	Total Electric	2,402,356,998	90,181,304	26,023,635
6	Gas - Federal	897,496,091	39,011,686	17,202,692
7	Gas - State	97,525,924	16,853,115	2,454,521
8	Gas - Local	4,011,386	380,121	74,520
9	Total Gas	999,033,401	56,244,922	19,731,733
10	TOTAL (Enter total of lines 5&9)	3,401,390,399	146,426,226	45,755,368
11	Other (Specify)			
12	Non-Utility - Federal	229,905		
13	Non-Utility - State	59,885		
14	Non-Utility - Local	1,852		
15	Total Non-Utility	291,642	0	0
16				
17	TOTAL Account 282 (Enter total of lines 10 & 15)	3,401,682,041	146,426,226	45,755,368
18	Classification of TOTAL			
19	Federal Income Tax	2,970,913,775	105,750,438	39,935,355
20	State Income Tax	415,579,832	39,766,216	5,653,549
21	Local Income Tax	15,188,434	909,572	166,464

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
					0	2,117,193,868	1
						337,708,096	2
						11,612,703	3
0	0		0		0	2,466,514,667	4
			0		0	919,305,085	5
						111,924,518	6
						4,316,987	7
0	0		0		0	1,035,546,590	8
0	0		0		0	3,502,061,257	9
							10
556,214	6,113,636		0		0	(5,327,517)	11
54,089	1,542,841					(1,428,867)	12
1,630	46,489					(43,007)	13
611,933	7,702,966		0		0	(6,799,391)	14
							15
611,933	7,702,966		0		0	3,495,261,866	16
							17
556,214	6,113,636		0			3,031,171,436	18
54,089	1,542,841		0		0	448,203,747	19
1,630	46,489		0		0	15,886,683	20
							21

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Acct. 410.1 (c)	Amounts Credited to Acct. 411.1 (d)
1	Electric			
2	Employee Benefits	282,879,076	116,970,570	86,082,472
3	Net Regulatory Assets/Liabilities	48,629,166	18,978,899	18,222,012
4	Regulatory Tax Assets/Liab - ASC 740	(26,760,223)	14,005,891	18,367,157
5	Other	35,571,461	30,780,495	31,429,256
6	TOTAL Electric <i>(total of lines 2 thru 5)</i>	340,319,480	180,735,855	154,100,897
7	Gas			
8	Employee Benefits	151,771,602	79,281,285	60,008,271
9	Net Regulatory Assets/Liabilities	18,181,467	10,952,589	10,707,036
10	Gas Inventory	32,533,124	5,333,424	5,281,654
11	Regulatory Tax Assets/Liab - ASC 740	35,435,876	6,806,314	895,155
12	Other	22,463,794	21,513,431	19,599,562
13	TOTAL Gas <i>(Total of lines 8 thru 12)</i>	260,385,863	123,887,043	96,491,678
14	Other			
15	Non-Utility	101,540	0	0
16	TOTAL (Account 283) <i>(Enter total of lines 6, 13 and 15)</i>	600,806,883	304,622,898	250,592,575
17	Classification of TOTAL			
18	Federal Income Tax	573,135,831	220,580,498	181,532,934
19	State Income Tax	26,058,747	81,333,147	67,193,793
20	Local Income Tax	1,612,305	2,709,253	1,865,848
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, 2021
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276A and 276B. Include amounts relating to insignificant items listed under Other.
4. Fill in all columns for all items as appropriate.
5. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Acct. 410.2 (e)	Amounts Credited to Acct. 411.2 (f)	DEBITS		CREDITS			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		190.0	68,293,750	190.0	48,606,910	294,080,334	2
						49,386,053	3
		182.3	19,596,518	182.3	26,036,202	(24,681,805)	4
						34,922,700	5
0	0		87,890,268		74,643,112	353,707,282	6
							7
		190.0	39,021,731	190.0	30,626,133	162,649,018	8
						18,427,020	9
						32,584,894	10
		182.3	9,364,305	182.3	2,176,989	34,159,719	11
						24,377,663	12
0	0		48,386,036		32,803,122	272,198,314	13
							14
2,271,916	2,328,416					45,040	15
2,271,916	2,328,416		136,276,304		107,446,234	625,950,636	16
							17
613,060	641,875		122,322,996		103,326,975	593,158,559	18
1,610,334	1,637,209		13,275,517		4,007,799	30,903,508	19
48,522	49,332		677,791		111,460	1,888,569	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, 2021
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ACCUMULATED DEFERRED INCOME TAXES - TEMPORARY (Account 284)

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

Line No.	Description of Item (a)	Balance at End of Year (b)	Date of Filing for Commission Approval (c)	Case Number (d)
1	Electric			
2				
3				
4				
5				
6				
7	TOTAL Electric (Total of lines 2 thru 6)	0		
8	Gas			
9				
10				
11				
12				
13				
14	TOTAL Gas (Total of lines 9 thru 13)	0		
15	Other (Specify)			
16	TOTAL (Account 284) (Enter Total of lines 7, 14 and 15)	0		
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) December 31, 2021	Year of Report December 31, 2021
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OTHER REGULATORY LIABILITIES

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	AFUDC Deficient from FERC Rate	421	5,176,757	4,884,310	7,266,029
2	FAS 143 ARO Liability	various	15,735,347	4,461,884	—
3	SFAS 109 Regulatory Liability	various	118,212,074	66,762,060	1,532,385,238
4	Pre 93 Regulatory Tax Liability - Gas (1)	411	75,513,519	38,431,050	51,756,964
5	Financial Transmission Rights - MTM	175	4,884,775	5,496,183	1,247,435
6	Energy Waste Reduction Program (2)	various	245,456,234	245,456,234	—
7	Advanced Renewable Regulatory Liability-Electric (3)	various	103,199,229	108,194,907	13,490,487
8	Lakewinds Cash Grant (4)	549	2,232,228	0	49,295,037
9	EWR Incentive - Over Recovery	182	591,603	10,919	—
10	Demand Response (5)	182	2,330,191	8,326,394	8,326,170
11	Transmission Asset Sale Gain Sharing (6)	426.5	14,400,000	14,400,000	—
12	Gas Decoupling (7)	142	328,482	2,274,653	2,236,171
13	OPEB Regulatory Liability		0	54,361,624	54,361,624
14					
15					
16					
17	(1) U-17449, U-20650 (ending 2022)				
18	(2) U-18261				
19	(3) U-15805/U-20649				
20	(4) ending 2043				
21	(5) U-18369, U-20963, U-20697				
22	(6) U-20949				
23	(7) U-20671, U-20650				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL		588,060,439	553,060,218	1,720,365,155

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	NON-UTILITY LAND SALE — 1 sale with				
4	original cost less than \$100,000	43,912		1,045,856	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	43,912		1,045,856	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20	UTILITY LAND SALES -- 0 sales with				
21	original cost greater than \$100,000				
22					
23					
24	UTILITY LAND SALES -- 0 sales with				
25	original cost less than \$100,000				
26					
27					
28					
29					
30					
31					
32					
33					
34	Total Loss	0			0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

- Report below the following information with respect to utility property leased to others constituting an operating unit or system.
- For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a subtraction from revenues, and income as the remainder.
- Provide a subheading and total for each utility department in addition to a total for all utility departments.
- Furnish particulars of the method of determining the annual rental for the property.
- Designate associated companies.

Line No.	Name of Lessee	Description	Revenue	Operating Expenses	Net Income from Lease		
1	METC/ITC HOLDINGS,LLC	TRANSMISSION, EASEMENT AND ROW	10,040,900	(259,637)	7,304,878	*	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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23							
24							
25							
26							
27							
28							
29							
30							
31							
32	Total		10,040,900	(259,637)	7,304,878		

*Net income reported includes income taxes of **2,476,385** for the current year.

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
	REV FROM MERCHANDISING, JOBBING AND CONTRACT WORK-ACCT 415	
1	Customer Tech	3,444,747
2	Lab & Network Services	1,035,435
3	Gas T&S	299,135
4	Joint Trench	140,898
5	On-Site Engineering	129,888
6	Forestry Services	0
7	Gas Fuel Lines	146
8	Other	151,170
9	Total Rev. from Merchandising, Jobbing & Contract Work	5,201,419
10		
	COSTS AND EXPENSES OF MERCHANDISING, JOBBING AND CONTRACT-416	
12	Customer Tech	(5,334,035)
13	Lab & Network Services	(1,030,232)
14	Gas T&S	(472,186)
15	On-Site Engineering	(377,841)
16	Joint Trench	(248,827)
17	Forestry Services	(90,543)
18	Gas Fuel Lines	(274)
19	Other	(458,359)
20	Total Costs & Expenses of Merchandising, Jobbing and Contract Work	(8,012,297)
21		
	REVENUES AND EXPENSES RELATING TO NONUTILITY OPS-417 AND 417.1	
23	Allconnect Revenues	88,142
24	Other Revenues	45,352
25	Depreciation of Non-Utility Plant	(313,376)
26	Allconnect Expenses	(51,068)
27	Other Expenses	(159,409)
28	Total Revenues and Expenses Relating to Nonutility Operations	(390,359)

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS (Continued)

Line No.	Item (a)	Amount (b)
29	NONOPERATING RENTAL INCOME-ACCOUNT 418	
30	MCV	
31	Land Lease (12/1987 - 12/2035)	600,000
32	Amortization	18,895
33	CNG Station Lease (12/2018 -12/2038)	30,476
34	Total Nonoperating Rental Income	649,371
35		
36	EQUITY EARNINGS IN SUBSIDIARY COMPANIES-ACCOUNT 418.1	
37	ES Services Co	(871,449)
38	CMS Engineering	(3,008)
39	Total Equity Earnings in Subsidiary Companies	(874,457)
40		
41	INTEREST AND DIVIDEND INCOME-ACCOUNT 419	
42	SERP Interest-Account 128	4,251,228
43	Gas Customer Attachment Program Interest Income	1,107,140
44	Customer Operations - Leases	883,420
45	Finance Lease Interest	671,560
46	Interest on Bank Deposits	133,280
47	Investments Included in Accounts 123, 124, & 136	33,635
48	Interest & Dividend Income-Assoc & Subsid Companies-Account 146	33,034
49	Other Interest Income	5,354
50	Other Interest Income	—
51	Total Interest and Dividend Income	7,118,651
52		
53	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION-419.1	7,992,907
54		
55	MISCELLANEOUS NONOPERATING INCOME-ACCOUNT 421	
56	EWR Incentive- Electric & Gas	46,182,164
57	Employee Retention Tax Credit	3,569,574
58	DSSP	3,146,611
59	Demand Response Incentive	2,446,817
60	AFUDC	292,447
61	Royalties and Working Interest From Oil and Gas Leases	139,131
62	Other Gains	591,941
63	Total Miscellaneous Nonoperating Income	56,368,685
64		
65	GAIN ON DISPOSITION OF PROPERTY-ACCOUNT 421.1	1,045,856
66	See page 280a for details	
67		
68	LOSS ON DISPOSITION OF PROPERTY-ACCOUNT 421.2	—
69	See page 280b for details	
70		
71	Total Other Income	69,099,776

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, 2021

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	2,397,901,113	2,078,770,889
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	1,583,775,019	1,432,819,553
5	Large (or Industrial)	633,206,889	573,306,565
6	(444) Public Street and Highway Lighting	29,454,562	29,177,364
7	(445) Other Sales to Public Authorities	0	0
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	4,119,957	3,709,965
10	(449) Other Sales	0	0
11			
12	TOTAL Sales to Ultimate Consumers	4,648,457,540	4,117,784,336
13			
14	(447) Sales for Resale	209,069,877	119,650,653
15	TOTAL Sales of Electricity	4,857,527,417 *	4,237,434,989
16			
17	(Less) (449.1) Provision for Rate Refunds	103,572,164	50,630,473
18	TOTAL Revenue Net of Provision for Refunds	4,753,955,253	4,186,804,516
19	Other Operating Revenues		
20	(450) Forfeited discounts	10,059,874	10,871,857
21	(451) Miscellaneous Service Revenues	938,786	529,570
22	(453) Sales of Water and Water Power	0	0
23	(454) Rent from Electric Property	14,121,557	13,048,498
24	(455) Interdepartmental Rents	0	0
25	(456) Other Electric Revenues	129,155,396	112,006,599
26	(456.1) Revenues from Transmission of Electricity of Others	0	2,112,515
27			
28			
29			
30	TOTAL Other Operating Revenues	154,275,613	138,569,039
31			
32	TOTAL Electric Operating Revenues	4,908,230,866	4,325,373,555

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
13,229,050	13,331,252	1,642,642	1,630,424	1
				2
				3
11,503,931	11,013,746	223,790	221,570	4
7,374,800	6,952,357	1,339	1,348	5
109,650	118,864	2,352	2,330	6
—	—	—	—	7
—	—	—	—	8
33,971	30,020	—	—	9
—	—	—	—	10
				11
32,251,402	31,446,239	1,870,123	1,855,672	12
				13
5,255,002	4,841,831	1	1	14
37,506,404 **	36,288,070	1,870,124	1,855,673	15
				16
				17
37,506,404	36,288,070	1,870,124	1,855,673	18

* Includes \$21,513,411 unbilled revenues.

** Includes 192,712 MWH relating to unbilled revenues.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
300	21	b	Account 451 contains the following amounts greater than \$250,000: Fees for reconnecting service previously disconnected and charges for installing and removing temporary service: \$ 938,786
300	25	b	Account 456 contains the following amounts greater than \$250,000: Retail Open Access \$ 33,473,240 Ancillary Service \$ 1,820,854 Financial Compensation Mechanism \$ 1,254,851 Smart Meter Opt Out \$ 356,432 Authorized Return on Renewable Energy Assets \$ 86,364,673 Alternate Service \$ 294,889 Substation Maintenance \$ 891,261 Purchased Power Admin Fees \$ 641,575 Other Hydro Resources \$ 351,651 METC 2020 Utilization Adjustment \$ 1,191,187 Electric Blackstart Revenue \$ 339,316 NSF \$ 451,919 Sales & Use Discount Tax \$ 699,756 Generator Interconnection Fees \$ 450,515

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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Customer Choice Sales of Electricity		
2	Residential Sales	—	—
3	Commercial and Industrial Sales		
4	Small (or Commercial)	19,777,585	17,412,566
5	Large (or Industrial)	13,695,655	12,253,198
6			
7			
8			
9			
10			
11			
12	TOTAL Customer Choice Sales	33,473,240	29,665,764
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, 2021
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CUSTOMER CHOICE ELECTRIC OPERATING REVENUES (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 or the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For Line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
—	—	—	—	1
				2
				3
931,408	900,615	841	849	4
2,712,380	2,692,491	132	133	5
				6
				7
				8
				9
				10
				11
3,643,788	3,593,106	973	982	12
				13
				14
				15
				16
				17
				18

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
Residential Sales						
1						
2	1000 RESIDENTIAL SERV	176,809	32,021,326	18,632	9,490	0.1811
3	1001 RESIDENTIAL SUMMER ON-PEAK (RSP)	12,983,484	2,342,328,992	1,614,516	8,042	0.1804
4	1005 RESIDENTIAL PEAK POWER SAVER	892	143,976	133	6,707	0.1614
5	1007 RESIDENTIAL DYNAMIC PRICING	13	2,190	1	13,000	0.1685
6	1008 RESIDENTIAL DYNAMIC PRICING	(18)	(2,640)	2	-9,000	0.1467
7	1010 RESIDENTIAL TOD SERV (RT)	87	6,707	5	17,400	0.0771
8	1020 EXP RESIDENTIAL PLUG-IN (REV)	(3)	(546)	1	-3,000	0.1820
9	1040 RESIDENTIAL SMART HOURS (RSH)	96,495	17,011,008	8,390	11,501	0.1763
10	1050 RESIDENTIAL NIGHTTIME SAVERS (RPM)	8,165	1,400,083	962	8,488	0.1715
11	Residential Sales Billed	13,265,924	2,392,911,096	1,642,642	8,076	0.1804
12	Residential Sales Unbilled	(36,874)	4,990,017	—		(0.1353)
13	Residential Sales Total	13,229,050	2,397,901,113	1,642,642	8,054	0.1813
14	Commercial Sales					
15	1100 GEN SERVICE SECONDARY (GS)	3,998,926	691,240,371	197,777	20,219	0.1729
16	1120 GEN SVC DEMAND SECONDARY (GS)	2,950,552	423,587,735	19,041	154,958	0.1436
17	1121 GEN SVC SECONDARY (GSTU)	15,670	2,545,474	286	54,790	0.1624
18	1140 GEN SVC DEMAND SECONDARY (GS)	66,367	8,889,048	1,146	57,912	0.1339
19	1200 GEN SERVICE PRIMARY (GP)	541,700	64,721,353	1,177	460,238	0.1195
20	1220 GEN SVC PRIMARY DEMAND (GPD)	2,107,647	201,257,117	744	2,832,859	0.0955
21	1280 GEN SVC PRIMARY (GPTU)	1,618,162	167,608,627	659	2,455,481	0.1036
22	1455 OUTDOOR AREA LIGHTING (GML)	10,789	3,025,891	2,511	4,297	0.2805
23	1500 GEN SVC UNMETERED (GU)	86,063	8,616,001	388	221,812	0.1001
24	1999 GEN SVC SECONDARY (GS)	623	111,350	61	10,213	0.1787
25	Commercial Sales Billed	11,396,499	1,571,602,967	223,790	50,925	0.1379
26	Commercial Sales Unbilled	107,432	12,172,052	—		0.1133
27	Commercial Sales Total	11,503,931	1,583,775,019	223,790	51,405	0.1377
28	Industrial Sales					
29	1210 GEN SERVICE PRIMARY (GP)	292,388	34,893,287	404	723,733	0.1193
30	1230 GEN SVC PRIMARY DEMAND (GPD) & LONG TERM INDUSTRIAL LOAD RETENTION RATE (LTI LRR)	4,015,342	312,473,451	323	12,431,399	0.0778
31	1250 GEN SVC PRIMARY (EIP)	403,626	27,275,122	18	22,423,667	0.0676
32	1285 GEN SVC PRIMARY (GPTU)	2,445,653	244,636,439	496	4,930,752	0.1000
33	1350 GEN SELF GEN PRIMARY	94,199	8,805,286	14	6,728,500	0.0935
34	1460 OUTDOOR AREA LIGHTING	536	145,941	84	6,381	0.2723
35	Industrial Sales Billed	7,251,744	628,229,526	1,339	5,415,791	0.0866
36	Industrial Sales Unbilled	123,056	4,977,363	—		0.0404
37	Industrial Sales Total	7,374,800	633,206,889	1,339	5,507,692	0.0859
38						
39						
40						
41	TOTAL Billed	32,058,821	4,626,850,129	1,870,123	17,143	0.0001
42	Total Unbilled Rev.(See Instr. 6)	192,581	21,607,411	0	—	0.0001
43	TOTAL	32,251,402	4,648,457,540	1,870,123	17,246	0.0001

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SALES OF ELECTRICITY BY RATE SCHEDULES (CONTINUED)

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
	Commercial and Industrial Sales					
2	Commercial and Industrial Sales Billed					
3	Commercial and Industrial Sales Unbilled					
4	Commercial and Industrial Sales Total					
	Public Street and Highway Lighting Sales					
6	1400 SECONDARY METERED SERVICE	4,749	600,269	373	12,732	0.1264
7	1405 PRIMARY METERED SERVICE	217	17,881	7	31,000	0.0824
8	1410 CUSTOMER OWNED INCANDESCENT	17	(33,238)	233	73	-1.9552
9	1415 CUSTOMER OWNED MERCURY	178	41,620	7	25,429	0.2338
10	1420 CUSTOMER OWNED HP SODIUM	215	50,220	15	14,333	0.2336
11	1425 CUSTOMER OWNED METAL HAL LUM	39	9,240	1	39,000	0.2369
12	1430 COMPANY OWNED INCANDESCENT	10	3,027	2	5,000	0.3027
13	1440 COMPANY OWNED MERCURY	1,548	453,129	85	18,212	0.2927
14	1445 COMPANY OWNED HP SODIUM	64,844	22,213,676	826	78,504	0.3426
15	1450 COMPANY OWNED METAL HALIDE	690	204,633	13	53,077	0.2966
16	1500 SECONDARY UNMETERED SERVICE	7,224	716,247	43	168,000	0.0991
17	1600 COMPANY OWNED GU-XL	13,628	4,421,309	741	18,391	0.3244
18	1650 CUSTOMER OWNED GU-XL	64	13,736	5	12,800	0.2146
19	SPECIAL CONTRACT GR	18,511	1,384,800	1	18,511,000	0.0748
20	Public Street and Highway Lighting Sales Billed	111,934	30,096,549	2,352	47,591	0.2689
21	Public Street and Highway Lighting Sales Unbilled	(2,284)	(641,987)	—		0.2811
22	Public Street and Highway Lighting Sales Total	109,650	29,454,562	2,352	46,620	0.2686
	Other Sales to Public Authorities					
24	Other Sales to Public Authorities Billed					
25	Other Sales to Public Authorities Unbilled					
26	Other Sales to Public Authorities Total					
	Sales to Railroads and Railways					
28	Sales to Railroads and Railways Billed					
29	Sales to Railroads and Railways Unbilled					
30	Sales to Railroads and Railways Total					
	Interdepartmental Sales					
32	Interdepartmental Sales Billed	32,720	4,009,991	—		0.1226
33	Interdepartmental Sales Unbilled	1,251	109,966	—		0.0879
34	Interdepartmental Sales Total	33,971	4,119,957	—		0.1213
	Provision for Rate Refunds					
36	Provision for Rate Refunds Billed					
37	Provision for Rate Refunds Unbilled					
38	Provision for Rate Refunds Total					
	Total Sales					
41	TOTAL Billed	32,058,821	4,626,850,129	1,870,123	17,143	0.1443
42	Total Unbilled Rev.(See Instr. 6)	192,581	21,607,411	—	0	0.1122
43	TOTAL	32,251,402	4,648,457,540	1,870,123	17,246	0.1441

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
304	1-37	c	<p align="center">REVENUE FROM FUEL ADJUSTMENT CLAUSES</p> <p>1000 RESIDENTIAL SERVICE (RS) 862,467</p> <p>1001 RESIDENTIAL SUMMER ON-PEAK (RSP) 69,297,530</p> <p>1005 RESIDENTIAL DIRECT LOAD MANGEMENT 1,715</p> <p>1007 RESIDENTIALW DYNAMIC PRICING (RDP) (38)</p> <p>1008 RESIDENTIAL DYNAMIC PRICING REBATE 61</p> <p>1010 RESIDENTIAL TOD SERVICE (RT) 458</p> <p>1020 EXP RESIDENTIAL PLUG-IN (REV-1) 10</p> <p>1040 RESIDENTIAL SMART HOURS (RSH) 522,437</p> <p>1050 RESIDENTIAL NIGHTTIME SAVERS (RPM) 57,231</p> <p>1100 GEN SERVICE SECONDARY (GS) 21,633,588</p> <p>1120 GEN SVC DEMAND SECONDARY (GSD) 15,936,890</p> <p>1121 GEN SVC SECONDARY (GSTU) 83,672</p> <p>1140 GEN SVC DEMAND SECONDARY (GSD) 359,896</p> <p>1200 GEN SERVICE PRIMARY (GP) 3,007,242</p> <p>1210 GEN SERVICE PRIMARY (GP) 1,589,807</p> <p>1220 GEN SVC PRIMARY DEMAND (GPD) 11,779,772</p> <p>1230 GEN SVC PRIMARY DEMAND (GPD) 16,214,911</p> <p>1250 GEN SERVICE METAL MELTING PILOT 2,118,595</p> <p>1280 GPTU PRIMARY PILOT 8,517,353</p> <p>1285 GPTU PRIMARY PILOT 12,746,534</p>
304.1	1-34	c	<p>1400 SECONDARY METERED SERVICE 23,703</p> <p>1405 PRIMARY METERED SERVICE 1,081</p> <p>1410 CUSTOMER OWNED INCANDESCENT 53</p> <p>1415 CUSTOMER OWNED MECURY 632</p> <p>1420 CUSTOMER OWNED HP SODIUM 762</p> <p>1425 COMPANY OWNED METAL HALIDE 140</p> <p>1430 COMPANY OWNED INCANDESCENT 36</p> <p>1440 COMPANY OWNED MERCURY 5,046</p> <p>1445 COMPANY OWNED HP SODIUM 222,072</p> <p>1450 COMPANY OWNED METAL HALIDE 2,389</p> <p>1455 OUTDOOR AREA LIGHTING (GML) 38,101</p> <p>1460 OUTDOOR AREA LIGHTING (GML) 1,881</p> <p>1500 SECONDARY UNMETERED SERVICE 379,828</p> <p>1600 COMPANY OWNED GU-XL 50,786</p> <p>1650 CUSTOMER OWNED GU-XL 227</p> <p>1999 GEN SVC SECONDARY (GS) 2,495</p> <p>SPECIAL CONTRACT GR 95,439</p> <p>INTERDEPARTMENTAL 153,836</p> <p>CLAUSES PRIOR TO EFFECTS OF UNBILLED SALES 165,708,638</p>
304.1	38	c	<p>PROVISION FOR RATE REFUNDS (6,164,993)</p> <p>ESTIMATED AMOUNT OF UNBILLED REVENUE ATTRIBUTABLE TO FUEL CLAUSE REVENUE (407,096)</p> <hr/> <p>TOTAL ESTIMATED REVENUE FROM FUEL ADJUSTMENT CLAUSES 159,136,549</p> <p>TOTAL UNBILLED REVENUE 21,513,411</p> <p>UNBILLED REVENUE - WHOLESALE CUSTOMERS (94,000)</p> <p>UNBILLED REVENUE EXCLUDING WHOLESALE 21,607,411</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, 2021
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CUSTOMER CHOICE SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2	Secondary					
3	2100 General Service (GS)	22,618	1,297,399	100	226,180	0.05736
4	2120 General Service Demand (GSD)	160,424	7,005,520	454	353,357	0.04367
5	2140 Gen Serv Demand (GSD-100 kw guarantee)	11,751	490,034	15	783,400	0.04170
6						
7	Total Secondary	194,793	8,792,953	569	342,343	0.04514
8						
9	Primary					
10	2200 General Service (GP) Commercial	56,151	1,447,673	48	1,169,813	0.02578
11	2220 General Service Demand (GPD) Commercial	681,920	9,415,277	224	3,044,286	0.01381
12						
13	2210 General Service (GP) Industrial	21,267	469,481	12	1,772,250	0.02208
14	2230 General Service Demand (GPD) Industrial	2,692,425	13,121,288	120	22,436,875	0.00487
15						
16						
17	Total Primary	3,451,763	24,453,719	404	8,543,968	0.00708
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
44	Total Billed	3,646,556	33,246,672	973	3,747,745	0.0091
45	Total Unbilled Rev. (See Instr. 6)	(2,768)	226,568	0	—	(0.0819)
46	TOTAL	3,643,788	33,473,240	973	3,744,900	0.0092

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

OS - for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Dmnd. (MW) (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	Requirements					
2	Alpena	RQ	85	35	35	35
3	Unbilled	RQ				
4	Interruptible					
5	Alpena	OS	85	15	19	12
6	Intersystem Sales					
7	Third Parties					
8	MISO	OS	2, 9, 10			
9	The Detroit Edison Company	OS	9			
10						
11	Blissfield Renewable	LU				
12	Harvest II Windfarm	LU				
13	Heritage Garden Windfarm I	LU				
14	Heritage Garden Solar	LU				
15						
16	Subtotal RQ			0	0	0
17	Subtotal non-RQ			0	0	0
18	Total			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) December 31, 2021	Year of Report December 31, 2021
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
				0	1
298,007	10,860,000	8,462,636		19,322,636	2
131		(94,000)		(94,000)	3
				0	4
50,777	949,521	2,009,690		2,959,211	5
				0	6
				0	7
4,110,298	5,081,604	153,157,338		158,238,942	8
		15,863		15,863	9
				0	10
186,705		6,477,762		6,477,762	11
174,043		6,269,342		6,269,342	12
48,053		1,951,709		1,951,709	13
1,228		58,112		58,112	14
					15
298,138	10,860,000	8,368,636	0	19,228,636	16
4,956,864	6,031,125	183,810,116	0	189,841,241	17
5,255,002	16,891,125	192,178,752	0	209,069,877	18

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	Heritage Stony Corners (Phase 3)	LU				
2	Michigan Wind 2	LU				
3	WM Renewable Pine Tree Acres	LU				
4	Michigan Wind 1	LU				
5	Heritage Stony Corners I	LU				
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Subtotal RQ			0	0	0
17	Subtotal non-RQ			0	0	0
18	Total			0	0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

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

Megawatt hours Sold (g)	REVENUE				Line No.
	Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
18,898		665,950		665,950	1
260,221		9,050,132		9,050,132	2
58,474		2,350,861		2,350,861	3
21,704		900,683		900,683	4
26,463		902,674		902,674	5
				—	6
				—	7
				—	8
				—	9
				—	10
				—	11
				—	12
				—	13
				—	14
				—	15
298,138	10,860,000	8,368,636	—	19,228,636	16
4,956,864	6,031,125	183,810,116	—	189,841,241	17
5,255,002	16,891,125	192,178,752	—	209,069,877	18

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) December 31, 2021	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
310	8	a	Midcontinent Independent System Operator MISO energy market transactions were recorded on a net hourly basis in 2021.
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, 2021
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	10,846,658	15,014,006	
5	(501) Fuel	303,036,360	207,078,830	
6	(502) Steam Expenses	15,416,208	16,628,424	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred-Cr.	0	0	
9	(505) Electric Expenses	10,051,164	10,773,795	
10	(506) Miscellaneous Steam Power Expenses	14,663,188	12,716,335	
11	(507) Rents	0	0	
12	(509) Allowances	0	0	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	354,013,578	262,211,390	
14	Maintenance			
15	(510) Maintenance of Supervision and Engineering	7,178,813	8,119,377	
16	(511) Maintenance of Structures	4,288,912	4,330,604	
17	(512) Maintenance of Boiler Plant	24,008,411	19,849,545	
18	(513) Maintenance of Electric Plant	11,074,877	7,275,889	
19	(514) Maintenance of Miscellaneous Steam Plant	780,753	938,957	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	47,331,766	40,514,372	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	401,345,344	302,725,762	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering		0	
25	(518) Fuel		0	
26	(519) Coolants and Water		0	
27	(520) Steam Expenses		0	
28	(521) Steam from Other Sources		0	
29	(Less) (522) Steamed Transferred-Cr.		0	
30	(523) Electric Expenses		0	
31	(524) Miscellaneous Nuclear Power Expenses		0	
32	(525) Rents		0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering		0	
36	(529) Maintenance of Structures		0	
37	(530) Maintenance of Reactor Plant Equipment		0	
38	(531) Maintenance of Electric Plant		0	
39	(532) Maintenance of Miscellaneous Nuclear Plant		0	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	2,657,881	2,347,982	
45	(536) Water for Power	1,444,005	1,221,806	
46	(537) Hydraulic Expenses	3,052,010	3,657,795	
47	(538) Electric Expenses	1,718,322	1,161,251	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,013,693	1,020,979	
49	(540) Rents	7,363	(1,369)	
50	TOTAL Operation (Enter Total of lines 44 thru 49)	9,893,274	9,408,444	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	1,210,052	1,183,071	
54	(542) Maintenance of Structure	1,418,542	1,196,645	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,783,030	3,219,131	
56	(544) Maintenance of Electric Plant	1,609,751	1,984,926	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	4,463,339	4,338,608	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	11,484,714	11,922,381	
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	21,377,988	21,330,825	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	4,966,578	4,102,383	
63	(547) Fuel	178,257,343	96,978,613	
64	(548) Generation Expenses	5,467,237	3,917,930	
65	(549) Miscellaneous Other Power Generation Expenses	6,876,591	4,139,494	
66	(550) Rents	0	0	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	195,567,749	109,138,420	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	1,244,506	1,489,712	
70	(552) Maintenance of Structures	1,564,532	748,449	
71	(553) Maintenance of Generating and Electric Plant	21,234,676	15,875,543	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	4,441	(9,291)	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	24,048,155	18,104,413	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	219,615,904	127,242,833	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,261,399,685	1,160,555,139	
77	(556) System Control and Load Dispatching	9,567,970	7,829,139	
78	(557) Other Expenses	0	0	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,270,967,655	1,168,384,278	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,913,306,891	1,619,683,698	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	0	58,837	
84				
85	(561.1) Load Dispatch-Reliability	0	1,905	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	0	2,278	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	0	2,278	
88	(561.4) Scheduling, System Control and Dispatch Services	10,980,582	10,269,801	
89	(561.5) Reliability, Planning and Standards Development	0	0	
90	(561.6) Transmission Service Studies	0	0	
91	(561.7) Generation Interconnection Studies	0	292	
92	(561.8) Reliability, Planning and Standards Development Services	1,832,955	1,824,320	
93	(562) Station Expenses	0	6,163	
94	(563) Overhead Lines Expenses	0	8,131	
95	(564) Underground Lines Expenses	0	0	
96	(565) Transmission of Electricity by Others	422,186,612	366,263,586	
97	(566) Miscellaneous Transmission Expenses	0	6,098	
98	(567) Rents	0	0	
99	TOTAL Operation (Enter Total of lines 83 thru 98)	435,000,149	378,443,689	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	0	32,346	
102	(569) Maintenance of Structures	0	0	
103	(569.1) Maintenance of Computer Hardware	0	0	
104	(569.2) Maintenance of Computer Software	0	0	
105	(569.3) Maintenance of Communication Equipment	0	0	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0	
107	(570) Maintenance of Station Equipment	0	70,066	
108	(571) Maintenance of Overhead Lines	0	583,515	
109	(572) Maintenance of Underground Lines	0	0	
110	(573) Maintenance of Miscellaneous Transmission Plant	0	0	
111	TOTAL Maintenance (Total of lines 101 thru 110)	0	685,927	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	435,000,149	379,129,616	

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, 2021
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	0	0	
116	(575.2) Day-Ahead and Real-Time Market Facilitation	0	0	
117	(575.3) Transmission Rights Market Facilitation	0	0	
118	(575.4) Capacity Market Facilitation	0	0	
119	(575.5) Ancillary Services Market Facilitation	0	0	
120	(575.6) Market Monitoring and Compliance	0	0	
121	(575.7) Market Facilitation, Monitoring and Compliance Services	7,477,737	7,891,040	
122	(575.8) Rents	0	0	
123	Total Operation (Lines 115 thru 122)	7,477,737	7,891,040	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements	0	0	
126	(576.2) Maintenance of Computer Hardware	0	0	
127	(576.3) Maintenance of Computer Software	0	0	
128	(576.4) Maintenance of Communication Equipment	0	0	
129	(576.5) Maintenance of Miscellaneous Market Operation Plant	0	0	
130	Total Maintenance (Lines 125 thru 129)	0	0	
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	7,477,737	7,891,040	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	26,129,199	27,552,351	
135	(581) Load Dispatching	0	0	
136	(582) Station Expenses	1,286,608	1,278,928	
137	(583) Overhead Line Expenses	45,936,307	22,207,723	
138	(584) Underground Line Expenses	7,922,983	6,684,785	
139	(585) Street Lighting and Signal System Expenses	2,072,161	1,585,323	
140	(586) Meter Expenses	2,917,238	(664,368)	
141	(587) Customer Installations Expenses	4,796,539	4,184,059	
142	(588) Miscellaneous Expenses	26,060,609	22,732,495	
143	(589) Rents	2,485,962	2,222,176	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	119,607,606	87,783,472	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	4,473,069	4,320,075	
147	(591) Maintenance of Structures	684,877	458,343	
148	(592) Maintenance of Station Equipment	12,284,482	10,340,460	
149	(593) Maintenance of Overhead Lines	203,268,388	106,361,543	
150	(594) Maintenance of Underground Lines	2,133,660	1,933,948	
151	(595) Maintenance of Line Transformers	225,472	376,863	
152	(596) Maintenance of Street Lighting and Signal Systems	175,157	173,484	
153	(597) Maintenance of Meters	4,114,237	3,937,905	
154	(598) Maintenance of Miscellaneous Distribution Plant	55,753	(27,934)	
155	TOTAL Maintenance (Total of lines 146 thru 154)	227,415,095	127,874,687	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	347,022,701	215,658,159	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	9,779,850	8,443,224	
160	(902) Meter Reading Expenses	6,974,182	6,585,668	
161	(903) Customer Records and Collection Expenses	40,183,320	35,883,921	
162	(904) Uncollectible Accounts	11,871,816	13,921,869	
163	(905) Miscellaneous Customer Accounts Expenses	1,840	1,964	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	68,811,008	64,836,646	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	15,845,847	5,921,503	
168	(908) Customer Assistance Expenses	202,119,444	175,807,381	
169	(909) Informational and Instructional Expenses	1,132,102	615,215	
170	(910) Miscellaneous Customer Service and Informational Expenses	0	0	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	219,097,393	182,344,099	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision	0	0	
175	(912) Demonstrating and Selling Expenses	1,474	62,155	
176	(913) Advertising Expenses	0	0	
177	(916) Miscellaneous Sales Expenses	0	0	
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	1,474	62,155	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	44,690,903	42,159,468	
182	(921) Office Supplies and Expenses	11,186,966	8,352,904	
183	(Less) (922) Administrative Expenses Transferred-Credit	19,579,076	20,346,329	
184	(923) Outside Services Employed	28,007,896	24,685,485	
185	(924) Property Insurance	224,010	(5,871,832)	
186	(925) Injuries and Damages	12,041,132	10,658,297	
187	(926) Employee Pensions and Benefits	(22,907,872)	(6,158,421)	
188	(927) Franchise Requirements	0	0	
189	(928) Regulatory Commission Expenses	478,147	593,091	
190	(929) (Less) Duplicate Charges-Cr.	0	0	
191	(930.1) General Advertising Expenses	0	0	
192	(930.2) Miscellaneous General Expenses	3,777,764	14,265,154	
193	(931) Rents	168,259	158,050	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	58,088,129	68,495,867	
195	Maintenance			
196	(935) Maintenance of General Plant	5,104,560	5,149,562	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	63,192,689	73,645,429	
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	3,053,910,042	2,543,250,842	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.	
1. Payroll Period Ended (Date)	10/31/2021
2. Total Regular Full-Time Employees	5170
3. Total Part-Time and Temporary Employees	48
4. Total Employees	5218

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
320	138	b	Includes \$30,966 of operation of energy storage expense in account 584.1
320	138	c	Includes \$34,337 of operation of energy storage expense in account 584.1

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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	BAY WINDPOWER	LU				
2	BLACK RIVER	LU				
3	BROOK VIEW DAIRY-AD	LU				
4	CITY OF BEAVERTON	LU				
5	CITY OF MIDLAND	LU				
6	COMMONWEALTH IRVING	LU				
7	COMMONWEALTH LABARGE	LU				
8	COMMONWEALTH MIDDLEVILLE	LU				
9	ELK RAPIDS HYDRO 2	LU				
10	GENERATE FREMONT DIGESTER, LLC	LU				
11	GOOD FRUIT STORAGE	LU				
12	C&C ENERGY LLC (C&C ELECTRIC 2)	OS				
13	DISTRIBUTED GEN PROGRAM	LU				
14	GREAT LAKES TISSUE	LU				
	Total			0	0	0

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) December 31, 2021	Year of Report December 31, 2021
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	2,063			8,592	76,224		
2,914			49,177	192,225		241,402	2
1,891			62,288	18,959		81,247	3
1,416			49,177	93,325		142,502	4
990			0	22,919		22,919	5
1,318			45,947	43,584		89,531	6
3,697			42,089	199,319		241,408	7
1,301			49,280	44,289		93,569	8
2,054			38,779	145,146		183,925	9
8,820			395,172	825,211		1,220,383	10
519			4,003	16,014		20,017	11
14,935			0	880,062		880,062	12
2,273			—	190,377		190,377	13
582			0	18,092		18,092	14
21,881,932	0	0	600,710,353	650,622,715	10,066,617	1,261,399,685	

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, 2021
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	GREEN MEADOW FARMS	LU				
2	GRENFELL HYDRO	LU				
3	KLEBER HYDRO	LU				
4	MAHLE ENGINE COMPONENTS	LU				
5	MICHIANA HYDRO	LU				
6	MICHIGAN STATE UNIVERSITY	LU				
7	NANR PIERSON RD #2	LU				
8	NANR RATHBUN	LU				
9	OTSEGO PAPER	LU				
10	SCENIC VIEW DAIRY-AD	LU				
11	STS CASCADE	LU				
12	STS FALLASBURG	LU				
13	STS ADA	LU				
14	TOWER HYDRO	LU				
15	Total			0	—	—

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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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	Megawatt hours	Demand	Energy	Other	Total (j + k + l) or Settlement (\$)	
	Received (h)	Delivered (i)	Charges (\$) (j)	Charges (\$) (k)	Charges (\$) (l)	(m)	
2,645			29,348	34,104		63,452	1
1,396			15,783	75,455		91,238	2
4,978			—	328,552		328,552	3
10			—	371		371	4
273			3,372	19,225		22,597	5
19,905			—	727,500		727,500	6
9,870			244,147	789,689		1,033,836	7
5,868			105,222	284,734		389,956	8
18,907			—	677,585		677,585	9
1,944			64,045	53,965		118,010	10
5,694			73,655	303,764		377,419	11
0			26,306	—		26,306	12
3,316			102,501	98,521		201,022	13
1,931			—	127,382		127,382	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	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, 2021
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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	NAC VENICE PARK	OS				
2	WHITE'S BRIDGE	LU				
3	WM RENEWABLE-NORTHERN OAKS	LU				
4	ADA COGENERATION	LU				
5	ADRIAN ENERGY	LU				
6	APPLE BLOSSOM WIND FARM	LU				
7	BLISSFIELD RENEWABLE	LU				
8	BOYCE HYDRO	LU				
9	CADILLAC RENEWABLE	LU				
10	ENTERGY - PALISADES	LU				
11	FILER CITY	LU				
12	C&C ENERGY LLC (C&C ELECTRIC 1)	LU				
13	GENESSE POWER STATION	LU				
14	EDL - BYRON CENTER	LU				
	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, 2021
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**PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	14,231			—	832,592	—	
3,583			42,152	253,238	—	295,390	2
696			109,451	29,316	—	138,767	3
193,497			9,680,215	7,013,700	—	16,693,915	4
11,078			480,967	382,794	—	863,761	5
0			4,853,511	5,634,435	—	10,487,946	6
186,705			1,785,962	16,620,455	—	18,406,417	7
(100)			(5,194)	—	—	(5,194)	8
144,346			5,574,974	4,978,675	1,997,270	12,550,919	9
6,901,159			361,747,763	50,804,425	—	412,552,188	10
493,545			24,790,636	16,827,733	7,976,405	49,594,774	11
8,333			352,079	289,530	—	641,609	12
119,716			12,316,796	4,270,198	1,664,605	18,251,599	13
22,473			316,848	1,435,746	—	1,752,594	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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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.

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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.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	EDL - GRAND BLANC	LU				
2	EDL - COOPERSVILLE	LU				
3	EDL - PINCONNING	LU				
4	GRAYLING	LU				
5	HARVEST II WINDFARM	LU				
6	HERITAGE GARDEN WINDFARM I	LU				
7	HERITAGE GARDEN SOLAR	LU				
8	HERITAGE STONEY CORNERS I	LU				
9	HERITAGE STONEY CORNERS (PHASE 3)	LU				
10	HILLMAN LIMITED	LU				
11	KENT COUNTY	LU				
12	MICHIGAN POWER LIMITED	LU				
13	MICHIGAN WIND 1, LLC	OS				
14	MICHIGAN WIND 2	LU				
15	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, 2021
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories,

such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	20,977			345,803	1,352,757	—	
39,835			614,884	2,599,128	—	3,214,012	2
19,724			379,953	1,253,108	—	1,633,061	3
203,567			12,052,516	7,112,930	1,748,409	20,913,855	4
174,042			1,801,034	14,696,614	—	16,497,648	5
48,053			287,133	4,269,614	—	4,556,747	6
1,228			—	121,175	—	121,175	7
26,463			322,197	2,102,090	—	2,424,287	8
18,898			208,928	1,658,757	—	1,867,685	9
108,507			3,132,567	4,339,485	240,309	7,712,361	10
101,746			1,802,567	6,425,996	—	8,228,563	11
876,560			32,920,540	30,225,663	—	63,146,203	12
50,094			59,623	2,451,495	—	2,511,118	13
260,221			1,297,172	21,502,334	—	22,799,506	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	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, 2021
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

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

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

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff No. (c)	Avg. Monthly Billing Demand (d)	Actual Demand (MW)	
					Avg. Monthly NCP Demand (e)	Avg. Monthly CP Demand (f)
1	NORTH AMERICAN RESOURCES	LU				
2	VIKING - LINCOLN	LU				
3	VIKING - MCBAIN	LU				
4	WM RENEWABLE	LU				
5	WM RENEWABLE PINE TREE ACRES	LU				
6	MIDLAND COGENERATION	LU				
7	MISO	OS				
8	RPS COSTS	OS				
9	RENEWABLES	OS				
10	EXPERIMENTAL ADVANCED RENEWABLE PROGRA	LU				
11	SOLAR GARDENS-SUBSCRIBED	LU				
12	LARGE C&I PROGRAM-SUBSCRIBED	LU				
13	MIDLAND COGENERATION-ZRC	OS				
14	BROKERAGE FEES	OS				
	Total			0	—	—

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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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.

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
20,514			871,769	708,132	—	1,579,901	1
129,256			2,858,623	5,379,673	969,087	9,207,383	2
138,573			2,622,939	5,766,626	1,614,940	10,004,505	3
12,540			509,957	432,170	—	942,127	4
58,474			2,014,883	3,682,006	—	5,696,889	5
4,752,613			107,651,817	240,539,280	—	348,191,097	6
6,455,577			8	154,092,448	(16,542)	154,075,914	7
—			—	—	(6,224,241)	(6,224,241)	8
—			—	13,564,826	—	13,564,826	9
6,444			298,141	414,661	—	712,802	10
5,445			184,750	214,286	—	399,036	11
0			203,486	4,669,968	—	4,873,454	12
0			495,611	—	—	495,611	13
0			—	—	96,375	96,375	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	

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, 2021
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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	13 MILE SOLAR	LU				
2	BINGHAM SOLAR	LU				
3	CAPTAIN SOLAR	LU				
4	COLDWATER SOLAR	LU				
5	GEDDES 1 SOLAR	LU				
6	INTERCHANGE SOLAR	LU				
7	JACK FRANCIS SOLAR	LU				
8	MAY SHANNON SOLAR	LU				
9	STONEHEART SOLAR	LU				
10	TEMPERANCE SOLAR	LU				
11	WORKMAN RD SOLAR	LU				
12	ANGOLA SOLAR	LU				
13	BULLHEAD SOLAR	LU				
14	GEDDES 2 SOLAR	LU				
	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, 2021
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**PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	3,823			117,087	155,772		
37,851			1,339,481	1,561,288		2,900,769	2
3,830			128,796	156,058		284,854	3
3,530			128,796	143,785		272,581	4
3,943			71,046	160,683		231,729	5
3,888			128,796	158,438		287,234	6
3,769			128,796	153,633		282,429	7
3,843			128,796	156,621		285,417	8
3,845			128,796	156,675		285,471	9
37,897			1,339,481	1,566,229		2,905,710	10
3,630			128,796	147,936		276,732	11
3,897			117,088	158,844		275,932	12
3,704			64,588	150,960		215,548	13
3,759			64,588	153,215		217,803	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	

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, 2021
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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	HAZEL SOLAR	LU				
2	HENDERSHOT SOLAR	LU				
3	DOW CORP	LU				
4	WOODLEY SOLAR	LU				
5	MICHIGAN APPLE PACKERS	LU				
6	SOUTH CHRISTIAN	LU				
7	STS MORROW	LU				
8						
9						
10						
11						
12						
13						
14						
	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, 2021
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**PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)**

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

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

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

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

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

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

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

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

Megawatt hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatt hours Received (h)	Megawatt hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	3,549			105,379	146,801		
3,710			105,379	151,222		256,601	2
6			133	230		363	3
532			9,367	25,924		35,291	4
1,011			18,538	30,980		49,518	5
16			49	499		548	6
1,776			64,633	52,270		116,903	7
						—	8
						—	9
						—	10
						—	11
						—	12
						—	13
						—	14
21,881,932	—	—	600,710,353	650,622,715	10,066,617	1,261,399,685	

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, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
326	1	d, e, f	All counterparties listed on pages 326 - 326.6 columns d, e, and f are NA.
326	12	a	C&C Energy LLC (C&C Elec 2) is under the Green Power (energy only) contract.
326	1	a	Venice Park is under the Green Power (energy only) contract.
326.2	14.025, 14.027	a	An affiliated company has an ownership interest in this company.
327.2	14	g	Apple Blossom Wind Farm is Out of Footprint and therefore, the 243,906 MWh are excluded from this page as well as page 401.
327	9, 11, 13	m	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.
326.3	14	a	An affiliated company has an ownership interest in this company.
326.3	14	a	Michigan Wind 1 unit 2 is under the green power contract.
327.3	14.032, 14.038	m	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.
327	2, 3	m	Reflects the expense pursuant to PA286, MCL 460.6a, sub-sections 7,8 and 9.
326	7	a	MISO Energy Market transactions were recorded on a net hourly basis in 2021.
326	9	a	Reflects the costs associated with the green generation program and PA295 cost of compliance.
326	13	a	Zonal Resource Credits purchased by the company.
326	14	a	Zonal Resource Credit Brokerage Fees.
327	8	m	Reflects the PA295 Renewable Energy Purchase Agreement incremental costs.
327	7	n	Some portion of the Company's power purchased from the MISO market may be attributable to its 0.5 MW Circuit West or Cadillac Battery storage project during periods where the Company was a net purchaser from MISO and the batteries were being charged.
327	14	m	This represents the Net Settlement amount from MISO related to the Parkview Battery Storage project in 2021.
327.4	14	g	Large C&I Program - Subscribed is Out of Footprint and therefore the 132,984 are excluded from this page as well as page 401.
327.4	7	g	Included in the MWh is 157 Mwh related to purchased power for storage at Parkview Battery Storage

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

1. Report all transmission, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, or other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers. in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b), or (c).

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

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

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

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

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

<p>SF - for short-term transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation</p>	<p>in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for</p>
--	--

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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. 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.

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

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
N/A				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
		—	—	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

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

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	ACCOUNT 446				
2	None				
3					
4	ACCOUNT 448				
5	Interdepartmental Sales				
6	Gas Department				
7	Combination and Other	Various	33,970,840	4,119,957	12.1
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

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

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

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
18	ACCOUNT 454		
19	AT&T Telephone Company	Poles	1,579,949
20	Frontier North Telephone Company	Poles	3,773,313
21	Century Telephone Company	Poles	143,213
22	Cable Television Companies, Internet Connection	Poles & Conduit	4,116,634
23	and Various Telephone Companies Operating		
24	in the Company Service Area		
25	Other Telecommunication Customers	Towers	2,343,495
26	Miscellaneous Rentals, Including Utility	Various	2,164,953
27	Property Leased to Various Parties		
28	Throughout the Company's Service Area		
29			
30	Total Account 454		14,121,557
31			
32	ACCOUNT 455 - None		

Name of Respondent Consumers Energy Company		This Report Is: (1) [X] An Original (2) [] A resubmission	Date of Report (Mo. Da. Yr) December 31, 2021	Year of Report December 31, 2021
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	N/A			
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.	938,786
14	Miscellaneous Service Revenue	0
15	ACCOUNT 451 TOTAL	938,786
16		
17	OTHER ELECTRIC REVENUES-ACCOUNT 456	
18	Authorized Return on Renewable Energy Assets	86,364,673
19	Retail Open Access	33,473,240
20	METC 2020 Utilization Adjustment	1,191,187
21	Ancillary Service	1,820,854
22	Purchase Power Admin Fees	641,575
23	Sub Station Maintenance Rev-Non Consumers Equipment	891,261
24	Sales and Use Tax Discount	699,756
25	Financial Compensation Mechanism	1,254,851
26	NSF	451,919
27	Smart Meter Opt-Out Charges	356,432
28	Alternate Service (extraordinary facilities):	294,889
29	Electric Blackstart Revenue	339,316
30	Generator Interconnection Fees	450,515
31	Other Hydro Resources	351,651
32	Other Electric Revenue	573,277
33		
34		
35	ACCOUNT 456 TOTAL	129,155,396
36		
37	TOTAL	130,094,182

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")**

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviated if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in our affiliation with the transmission service provider.

3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."

4. Report in columns (b) and (c) the total megawatt hours received and delivered by the provider of the transmission service.

5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to respondent, including any out or period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (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	Michigan Electric Trans Co			24,000			24,000
2	MISO			422,162,612			422,162,612
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL			422,186,612			422,186,612

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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
332	1	b	OS
332	2	a	Midcontinent Independent System Operator
332	2	b	SFP, FNS, LFP

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LEASE RENTALS CHARGED

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

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

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

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

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

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

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

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

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

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LEASE RENTALS CHARGED (Continued)

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

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

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

* See definition on page 226 (B)

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)	(j)	(k)
		224,289				(Note 3)	
		2,180,046				(Note 3)	
		334,255				(Note 3)	
		499,471				(Note 3)	
		742,110				(Note 3)	
		255,855				(Note 3)	
		156,255				(Note 3)	
9,002,061 (O)		924,900		9,000,000		931	
		2,324,742				589	
		600,000				589	
13,890,136 (O)		499,000		16,971,000		547	
14,260,000 (O)		4,029,600		59,772,400		501	

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A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Rhode Island & M Associates Boji Group, L.L.C. Lone Properties, Inc. Jack Stover Oakland Pointe Partners, LLC Claremont, LLC Alea Properites LLC Commonwealth Commerce Group, Inc. EIRP Wixom Muskegon County Land	Office Space - Washington DC Office Space - Lansing Regulatory Office Storage - Benzonia South Monroe Service Center Office Space - Pontiac DPO (Note 5) Office Space (Note 5) Office Space (Note 5) Office Space - Jackson Office Space Land		
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, Etc.)			
First Union Rail Corporation Wells Fargo Wells Fargo Wells Fargo Sovereign Bank Progressive Rail Corporation Siemens Financial Services Banc of America	Railroad Cars (Note 4) Railroad Cars (Note 4)	2024 (R) 2022 (R) 2022 (R) 2022 (R) 2022 (P) 2022 (P) 2023 (P) 2022 (P)	

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

Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor	Other	Lessor	Other		
		(f)	(g)	(h)	(i)		
		51,278				(Note 3)	
		35,273				(Note 3)	
		75,005				(Note 3)	
		60,018				(Note 3)	
		15,469				(Note 3, 5)	
		15,467				(Note 3, 5)	
		20,259				(Note 3, 5)	
		47,915				(Note 3)	
		121,917				(Note 3)	
		47,700				(Note 3)	

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

499,931 (O)	Note 2	130,950		22,640,531		151	485,896
1,886,083 (O)	Note 2	896,951		12,741,574		151	71,837
1,890,875 (O)	Note 2	935,617		12,424,867		151	73,564
1,875,502 (O)	Note 2	885,310		12,259,199		151	72,966
4,464,264 (O)	Note 2	1,895,408		27,240,291		151	466,996
4,430,108 (O)	Note 2	1,853,496		26,384,901		151	463,423
5,776,932 (O)	Note 2	1,809,293		22,187,655		151	2,160,719
1,820,383 (O)	Note 2	1,281,000		38,790,295		151	272,077

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LEASE RENTALS CHARGED FOOTNOTES

Notes:

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	1,411,740		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses <i>(List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6				
7				
8	OTHER			
9	Media & Communications	2,149,432		
10	Board of Director Fees	1,096,760		
11	COVID-19 Expenses	759,030		
12	Vacation Liability Accrual	213,789		
13	Voluntary Separation Plan	177,788		
14	Various Banks-Service Charges	189,995		
15	Customer Insight & Quality	40,794		
16	Employee Dues	85,565		
17	Voluntary Refund Mechanism	(2,000,000)		
18	Billing Credits	(165,032)		
19	Lobbying Credits	(182,298)		
20	Other Miscellaneous	201		
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	TOTAL	3,777,764		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)**

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

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

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	0	628,931	11,616,967	12,245,898
2	Steam Production Plant	217,806,013			217,806,013
3	Nuclear Prod Plant-Depreciation Nuclear Prod Plant- Decommissioning	0			0
4	Hydraulic Prod Plant-Conventional	33,215,219			33,215,219
5	Hydraulic Prod Plant-Pumped Storage	13,529,060			13,529,060
6	Other Production Plant	69,354,578			69,354,578
7	Transmission Plant	0			0
8	Distribution Plant	287,238,757			287,238,757
9	General Plant	7,649,370			7,649,370
10	Common Plant-Electric	20,280,282	74,027	61,082,185	81,436,494
11	TOTAL	649,073,279	702,958	72,699,152	722,475,389

B. BASIS FOR AMORTIZATION CHARGES

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

	Account 403	Account 404	Account 405	Total
A. Allocation of Common Depreciation & Amort Exp	20,280,282	74,027	61,082,185	81,436,494
B. Allocation of Electric Depreciation Exp	—	—	—	—
Total	20,280,282	74,027	61,082,185	81,436,494

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam						
13	310.2	808			2.99 %		
14	311.0	466,342	90	(17.00)%	3.76 %	R2.5	
15	312.0	3,283,463	60	(21.00)%	5.06 %	R1.5	
16	314.0	464,204	58	(20.00)%	5.03 %	R0.5	
17	315.0	139,635	63	(18.00)%	5.17 %	L1.5	
18	316.0 & 316.1	61,495	40	(18.00)%	5.78 %	L0	
19							
20	Total	4,415,947					
21							
22	Hydro						
23	330.3	41			3.42 %		
24	331.0 & 331.3	25,167	125	(117.00)%	7.66 %	R1.5	
25	332.0 & 332.1	90,005	95	(433.00)%	18.60 %	L5	
26	333.0	43,161	80	(411.00)%	23.80 %	R3	
27	334.0	10,239	75	(299.00)%	17.26 %	S0.5	
28	335.0	15,946	31	(267.00)%	15.29 %	L0	
29	336.0	405		(475.00)%	21.06 %		
30							
31	Total	184,964					
32							
33	Ludington Pumped Stor						
34	331.0 & 331.3	32,153	125	(64.00)%	2.22 %		
35	332.0	102,207	95	(64.00)%	1.46 %		
36	333.0	278,079	80	(61.00)%	3.15 %		
37	334.0	66,911	75	(62.00)%	3.35 %		
38	335.0	9,329	50	(59.00)%	3.24 %		
39	336.0	1,522		(59.00)%	1.30 %		
40							
41	Total	490,201					
42							
43	Combined Cycle						
44	341.0	50,313		(1.00)%	4.70 %		
45	342.0	2,249	60	(1.00)%	4.75 %	L2	
46	344.0	486,237	60	(2.00)%	4.81 %	L4	
47	345.0	35,363	60	(2.00)%	4.90 %	R1.5	
48	346.0	8,014	22	(3.00)%	5.65 %	R3	
49							
50	Total	582,176					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Wind Other Prod						
13	340.4	22,777			1.33 %		
14	341.1	73,419	75	(59.00)%	2.11 %		
15	344.1	907,935	27	(3.00)%	3.86 %		
16	345.1	65,923	75	(1.00)%	1.34 %		
17	346.1	5,839	75	(1.00)%	1.34 %		
18							
19	Total	1,075,893					
20							
21	Solar Other Prod						
22	340.5	169			4.35 %		
23	341.2	2,339			4.35 %		
24	344.2	9,872			4.35 %		
25	345.2	2,886			4.35 %		
26	346.2	6			4.35 %		
27	348.2	808			4.35 %		
28							
29	Total	16,080					
30							
31	Distribution Prod						
32	361.2	4,178	62	(10.00)%	1.82 %	R4	
33	362.2	62,098	50	(25.00)%	2.55 %	R1.5	
34							
35	Total	66,276					
36							
37	Distribution - HV						
38	360.4	55,368	75		1.36 %	R3	
39	361.1	27,998	62	(10.00)%	1.82 %	R4	
40	362.1	423,133	50	(25.00)%	2.55 %	R1.5	
41	364.1	2,486	75	(90.00)%	2.68 %	R2	
42	364.2	101	75		1.40 %	R2	
43	364.3	480,503	65	(65.00)%	2.57 %	R2	
44	364.4	13,340	65		1.57 %	R2	
45	365.2	198,876	65	(40.00)%	2.17 %	R0.5	
46	366.1	3,324	55	(10.00)%	2.08 %	S3	
47	367.1	22,157	46	(25.00)%	2.76 %	R3	
48	367.2	-8	55		1.96 %	S3	
49							
50	Total	1,227,278					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation and Decommissioning Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Distribution						
13	360.2	39,969	65		1.48 %	R3	
14	361.0	80,027	60	(30.00)%	2.14 %	R2	
15	362.0	954,202	50	(15.00)%	2.28 %	5	
16	363.0	4,865	15		6.70 %		
17	364.0	2,001,326	52	(132.00)%	4.38 %	R3	
18	365.0	1,610,739	60	(30.00)%	1.98 %	5	
19	366.0	167,446	60	(40.00)%	2.30 %	5	
20	367.0	666,487	62	(38.00)%	2.19 %	R2	
21	368.0	944,357	44	(25.00)%	2.78 %	R2	
22	369.1	249,090	50	(50.00)%	2.92 %	R1	
23	369.2	556,579	45	(60.00)%	3.47 %	R3	
24	370.0	184,806	29	(25.00)%	4.57 %	L0	
25	370.1	392,226	20	(15.00)%	5.74 %	R2	
26	371.0	10,166	25		3.90 %	5	
27	371.1	26,353	25		3.90 %	5	
28	373.0	181,294	35	(30.00)%	3.64 %	5	
29							
30	Total	8,069,932					
31							
32	General Plant						
33	389.2	245	50		0.05 %	S4	
34	390.0	152,431	50	(25.00)%	1.49 %	5	
35	391.0 & 391.1	8,176	17		5.88 %	SQ	
36	391.2 & 391.3	19,232	5	5.00 %	19.00 %	SQ	
37	393.0 & 393.1	320	22	1.00 %	4.50 %	SQ	
38	394.0 & 394.1	11,633	15		6.67 %	SQ	
39	395.0 & 395.1	724	17		5.88 %	SQ	
40	397.0 & 397.1	22,050	20		5.00 %	SQ	
41	398.0 & 398.1	2,188	14		7.14 %	SQ	
42							
43	Total	216,999					
44							
45	Grd Ttl	16,345,746					
46							
47							
48							
49							
50							

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
337	12	a	Line 12(a) Non-Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-17653 (effective December 1, 2015)
337	33	a	Line 33(a) Ludington depreciation rates in column (e) pursuant to MPSC Order No. U-20844 (effective January 1, 2021).

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

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

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

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

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

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

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

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	—
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4		
5	426.1 - Donations	
6		
7		
8	Social Welfare	4,851,192
9	Community, Civic & Cultural Development	1,251,101
10	Homeless Shelters	66,601
11	Other Donations	60,990
12	Total - 426.1	6,229,884
13		
14	426.3 - Penalties and Other Deductions	
15		
16		
17	Utility Outage Credits	503,950
18	Other Penalties and Other Deductions	261
19	Total - 426.3	504,211
20		
21	426.4 - Expenditures of Civic & Political Activities	
22		
23	Governmental Affairs Activity	5,348,915
24	Total 426.4	5,348,915
25		
26	426.5 - Other Deductions	
27		
28	Fleet and other asset impairments	44,669,635
29	Compensation Expense-Restricted Stock	21,371,826
30	Compensation Expense-EICP	7,680,567
31	Compensation Expense-SERP	6,145,596
32	Customer Value Initiative	2,888,391
33	Compensation Expense-DSSP	2,240,832
34	Communications	1,360,289
35	Loss on Investment - Deferred Compensation Plans	905,780
36	Corporate Giving	556,255
37	Corporate Billing Credits and Loadings	(479,940)
38	2020 Gain of Transmission Sale - Customer Sharing	(14,400,000)
39	Other Deductions (minor items under 5% of account balance)	386,743
40	Total 426.5	73,325,974

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

(b) *Miscellaneous Income Deductions*-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related

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

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

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

Line No.	Item (a)	Amount (b)
41	430 - Interest on Debt to Associated Companies	
42		
43	Consumers 2014 Securitization LLC - various rates	6,976,675
44	CMS Energy Note Payable Interest Expense - various rates	14,363
45	Other Related Party Interest Expense - various rates	(52,032)
46	430 Total	<u>6,939,006</u>
47		
48		
49		
50		
51		
52	431 - Other Interest Expense	
53		
54		<u>Interest Rate (%)</u>
55	Deferred Capital Interest	Various 1,056,640
56	PSCR Over/Under Recovery Interest	Various 917,197
57	FIN 48 - Interest	Various 587,235
58	Transmission Interest	Various 480,673
59	Security Deposit Interest	5.00% 385,945
60	Letter of Credit Fee	Various 298,761
61	Special Retirement Supplement Interest	2.79% 205,625
62	Short-term Debt Interest	Various 178,599
63	GCR Over/Under Recovery Interest	Various 168,933
64	Customer Billing	5.00% 23,226
65	Reserve for Refund Interest - Electric	Various 22,360
66	GCC Supplier Deposit Interest	Various 15,024
67	Various Escrows	Various (23,962)
68	Miscellaneous Interest Charges	Various (8,104)
69	431 Total	<u>4,308,152</u>
70		
71		
72		
73		
74		

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

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows:
(a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.

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

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

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

Line No.	Item (a)	Amount (b)
1	Outside Services	
2	Consulting	212,155
3	Professional Services	6,234
4		
5		
6	Subtotal	218,389
7		
8	Memberships	
9	Edison Electric Institute	162,641
10	American Gas Association	27,783
11	Other	22,545
12		
13	Subtotal	212,969
14		
15	Governmental Affairs Activity	4,917,557
16		
17	Total Account 426.4	5,348,915
18		
19		
20		
21		
22		
23		
24		
25		
26		
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28		
29		

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EXTRAORDINARY ITEMS (Accounts 434 and 435)

- | | |
|---|--|
| <p>1. Give below a brief description of each item included in Accounts 434, Extraordinary Income and 435, Extraordinary Deductions.</p> <p>2. List date of Commission approval of extraordinary treatment of any item which amounts to less than 5%</p> | <p>on income. (See General Instruction 7 of the Uniform System of Accounts).</p> <p>3. Income tax effects relating to each extraordinary item should be listed in Column (c).</p> <p>4. For additional space use an additional page.</p> |
|---|--|

Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (Account 434):		
2			
3	N/A		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total Extraordinary Income	0	0
20	Extraordinary Income (Account 435):		
21			
22	N/A		
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total Extraordinary Income	0	0
40	Net Extraordinary Items	0	0

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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description <i>(Furnish name of regulatory commission or body, the docket or case number, and a description of the case.)</i> (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Expenses for current year (b) + (c) (d)	Deferred at Beginning of Year (e)
1	MICHIGAN PUBLIC SERVICE COMMISSION			—	
2				—	
3				—	
4	Minor Items		7,560	7,560	
5				—	
6				—	
7				—	
8				—	
9				—	
10				—	
11	STATE OF MICHIGAN DEPARTMENT OF COMMERCE			—	
12	Payment Intervenor Funding	738,911		738,911	
13				—	
14				—	
15				—	
16				—	
17				—	
18				—	
19				—	
20				—	
21				—	
22				—	
23				—	
24				—	
25				—	
26				—	
27				—	
28				—	
29				—	
30				—	
31				—	
32				—	
33				—	
34				—	
35				—	
36				—	
37				—	
38				—	
39				—	
40				—	
41				—	
42				—	
43				—	
44	TOTAL	738,911	7,560	746,471	0

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REGULATORY COMMISSION EXPENSES (Continued)

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred	Contra Account	Amount	Deferred at End of Year	
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Electric	928	5,244					1
	Gas	928	2,316				2
							3
							4
							5
							6
							7
							8
							9
							10
Electric	928	472,903					11
	Gas	928	266,008				12
							13
							14
							15
							16
							17
							18
							19
							20
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							41
							42
							43
		746,471	—		—	—	44

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation). For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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

Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

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

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

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

Line No.	Classification (a)	Description (b)
1	B. Electric Utility R, D & D	
2	Performed Externally	
3	(1) Research Support to the Electric Power	
4	Research Institute	Generation
5		Generation
6		Distribution
7		Other - Information Technology
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	(5) Total Cost Incurred	
24		
25		
26		
27		
28		
29		
30		
31		
32		

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to 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, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total amortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures*, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
	603,333	107, various	603,333		4
	387,000	107, various	387,000		5
	992,891	107, various	992,891		6
	120,000	107, various	120,000		7
			—		8
			—		9
			—		10
			—		11
			—		12
			—		13
			—		14
			—		15
			—		16
			—		17
			—		18
			—		19
			—		20
			—		21
	2,103,224		2,103,224		22
					23
					24
					25
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					30
					31
					32

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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	ELECTRIC			
2	Operation			
3	Production	74,282,367		
4	Transmission	0		
5	Distribution	130,761,936		
6	Customer Accounts	24,790,586		
7	Customer Service and Informational	7,881,002		
8	Sales	0		
9	Administrative and General	49,515,369		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	287,231,260		
11	Maintenance			
12	Production	31,593,743		
13	Transmission	0		
14	Distribution	43,903,622		
15	Administrative and General	3,045,098		
16	TOTAL Maint. (Total of lines 12 thru 15)	78,542,463		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	105,876,110		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	174,665,558		
21	Customer Accounts (Transcribe from line 6)	24,790,586		
22	Customer Svc. And Informational (Transcribe from line 7)	7,881,002		
23	Sales (Transcribe from line 8)	0		
24	Administrative and General (Enter Total of lines 9 & 15)	52,560,467		
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	365,773,723	(75,339,701)	290,434,022
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	5,711,736		
32	Transmission	12,104,000		
33	Distribution	93,043,432		
34	Customer Accounts	24,839,765		
35	Customer Service and Informational	1,018,097		
36	Sales	0		
37	Administrative and General	30,331,490		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	167,048,520		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	GAS (Continued)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	8,876,838		
44	Transmission	4,867,811		
45	Distribution	18,074,734		
46	Administrative and General	1,817,296		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	33,636,679		
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	31 and 43)	14,588,574		
53	Transmission (Lines 32 and 44)	16,971,811		
54	Distribution (Lines 33 and 45)	111,118,166		
55	Customer Accounts (Line 34)	24,839,765		
56	Customer Service and Informational (Line 35)	1,018,097		
57	Sales (Line 36)	0		
58	Administrative and General (Lines 37 and 46)	32,148,786		
59	TOTAL Operation & Maint. (total of lines 49 thru 58)	200,685,199	(43,415,483)	157,269,716
60	OTHER UTILITY DEPARTMENTS			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59 & 61)	566,458,922	(118,755,184)	447,703,738
63	UTILITY PLANT			
64	Construction (By Utility Departments)			
65	Electric Plant	189,222,598	87,469,497	276,692,095
66	Gas Plant	197,432,709	53,533,335	250,966,044
67	Other	2,472,713	8,620,669	11,093,382
68	TOTAL Construction (Total of lines 65 thru 67)	389,128,020	149,623,501	538,751,521
69	Plant Removal (By Utility Departments)			
70	Electric Plant	29,954,591	13,518,024	43,472,615
71	Gas Plant	10,535,946	3,358,063	13,894,009
72	Other	34,975	41,731	76,706
73	TOTAL Plant Removal (Total of lines 70 thru 72)	40,525,512	16,917,818	57,443,330
74	Other Accounts (Specify):			
75	Labor Billed to Others (143)	632,584	7,767,295	8,399,879
76	Labor Billed to Assoc Companies (146)	3,732,664	676,029	4,408,693
77	Stores expense (163)	18,451,835	(18,451,835)	0
78	Clearing Accounts (184)	26,885,648	(26,890,627)	(4,979)
79	Injuries & Damages (228)	1,573,929	19,473	1,593,402
80	Job Work (416)/ Non-Utility Operations (417.1)	2,190,469	174,101	2,364,570
81	Other Income Deductions/ Civic & Political (426)	32,340,990	231,799	32,572,789
82	Regulatory Assets (182)	19,794,391	(11,236,573)	8,557,818
83	Other Miscellaneous	51,490	(75,797)	(24,307)
84	TOTAL Other Accounts	105,654,000	(47,786,135)	57,867,865
85	TOTAL SALARIES AND WAGES	1,101,766,454	0	1,101,766,454

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COMMON UTILITY PLANT AND EXPENSES

<p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated</p>	<p>provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p>
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1. Common Utility Plant in Service and Allocation of Common Utility Plant by Departments

Acct No.	General Plant Account	Electric	Gas	Total
303.0	Misc Intangible Plant	484,166,679	228,681,789	712,848,468
389.1	Land	4,590,252	3,029,689	7,619,941
389.2	Right of Way	35,872	25,902	61,774
390.0	Structures & Improvements	157,615,274	132,705,732	290,321,006
390.1	Structures & Improvements - Leased	751,223	716,010	1,467,233
391.0	Office Furniture & Equipment	20,975,305	17,660,365	38,635,670
391.1	Office Furniture & Equipment - Mass	13,466	11,338	24,804
391.2	Computer Equipment	74,148,005	35,021,613	109,169,618
391.3	Computer Equipment - Mass	—	—	—
392.0	Transportation Equipment	63,261,548	61,490,075	124,751,623
392.3	Equipment Installed on Lease Vehicles	246,563	239,659	486,222
393.0	Stores Equipment	242,202	235,420	477,622
393.1	Stores Equipment - Mass	—	—	—
394.0	Tools, Shop & Garage Equipment	15,160,182	14,735,661	29,895,843
394.1	Tools, Shop & Garage Equipment - Mass	864,892	840,673	1,705,565
395.0	Laboratory Equipment	7,338,510	7,133,014	14,471,524
395.1	Laboratory Equipment - Mass	74,835	72,740	147,575
396.0	Power Operated Equipment	18,051,496	17,546,011	35,597,507
397.0	Communication Equipment	20,412,597	15,986,470	36,399,067
397.1	Communication Equipment - Mass	10,012,307	8,772,509	18,784,816
398.0	Miscellaneous Equipment	2,577,939	2,505,751	5,083,690
398.1	Miscellaneous Equipment - Mass	26,298	25,562	51,860
399.1	ARO	657,017	383,555	1,040,572
	Total	881,222,462	547,819,538	1,429,042,000

NOTE: Accounts 303, 389, 390, and 391 were allocated per Functional Use Surveys and the Customer Basis Percentages as of December 31, 2021 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, 2021
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COMMON UTILITY PLANT AND EXPENSES (Continued)

2. Accumulated Provision for Depreciation and Amortization of Common Utility Plant & Changes During 2021:

Balance at Beginning of Year	868,110,827
Depreciation Accrual for 2021	
Account 403 Electric (A)	20,280,282
Account 404 Electric	74,027
Account 405 Electric	61,082,185
Account 403 Gas (A)	10,900,158
Account 404 Gas	67,329
Account 405 Gas	26,190,549
Transportation Expenses-Clearing	16,358,328
Total Depreciation Accrual	<u>134,952,858</u>
Net Charge for Plant Retired:	
Book Costs of Plant Retired	(97,353,763)
Cost of Removal	(1,456,719)
Salvage	898,594
Total Net Charges	<u>(97,911,888)</u>
Net Additions (Reduction) Resulting from Transfers and/or Adjustments of Property Between Departments	<u>(1,230,679)</u>
Balance at End of the Year	<u><u>903,921,118</u></u>
Estimated Allocation of Common Utility Accumulated Provision for Depreciation at December 31, 2021: (B)	
Electric	568,713,332
Gas	335,207,786
Total	<u><u>903,921,118</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, 2020 common utility allocation of original costs by department.

(B) Based on December 31, 2021 common utility allocation of original costs by department.

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, 2021
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account

426.4. Expenditures for Certain civic, Political and Related Activities.)
(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	ACCENTURE INTERNATIONAL LIMITED			107 108 146 182 184 416 506	
2	1 GRAND CANAL SQUARE	Consulting	Fee &	506 535 546 580 588 824 851	
3	GRAND CANAL HARBOUR,DUBLIN TWO,DB,D02 P820	Services	Expenses	859 880 907 908 920 921 923	24,590,577
4	ACCENTURE LLP				
5	161 N CLARK AVENUE	Consulting	Fee &		
6	CHICAGO, IL 60601	Services	Expenses	901 908	980,000
7	ACLARA TECHNOLOGIES LLC				
8	77 WEST PORT PLAZA DRIVE,SUITE 500	Consulting	Fee &		
9	ST LOUIS,MO,63146	Services	Expenses	107 108	277,380
10	AECOM TECHNICAL SERVICES OF MI INC				
11	1050 WILSON ST	Technical	Fee &		
12	MARQUETTE,MI,49855	Services	Expenses	107 108 543	263,026
13	AHEAD LLC				
14	75 REMITTANCE DRIVE DEPT 6980	Technical	Fee &	107 108 165 416 506 535 546	
15	CHICAGO, IL 60675	Services	Expenses	556 580 824 851 859 880 903 920 921 923	7,279,816
16	ALLIED PRINTING CO INC				
17	22438 WOODWARD AVE	Printing	Fee &		
18	FERNDALE, MI 48220	Services	Expenses	426 879 903 908 909	1,787,785
19	AMERICAN ELECTRICAL TESTING COMPANY INC				
20	480 NEPONSET ST, PO BOX 267	Equip. Testing	Fee &		
21	CANTON, MA 02021	Services	Expenses	107 108 513 544 545 553	749,412
22	AMERICAN ELECTRICAL TESTING CO				
23	25 FORBES BLVD STE 1	Equip. Testing	Fee &		
24	FOXBORO, MA 02035	Services	Expenses	107 108 512 513 543 544	657,625
25	AMERICAN ENERGY SERVICES INC				
26	69210 SKINNER DR, PO BOX 295	Equip. Testing	Fee &		
27	RICHMOND, MI 48062	Services	Expenses	107 108	252,417
28	ANDY J EGAN INC				
29	2001 WALDORF NW	Construction	Fee &		
30	GRAND RAPIDS, MI 49544	Services	Expenses	107 108 834 863	10,198,828
31	AON CONSULTING INC				
32	29695 NETWORK PLACE	Consulting	Fee &		
33	CHICAGO,IL,60673-1296	Services	Expenses	146 921 923 926	391,596
34	ARCADIS US INC				
35	28550 CABOT DR, SUITE 500	Consulting	Fee &		
36	NOVI, MI 48377	Services	Expenses	107 108 182 887 925	566,885
37	ARCOS INC				
38	445 HUTCHINSON AVE, SUITE 700	Consulting	Fee &	107 108 580 583 584 587 590	
39	COLUMBUS, OH 43235	Services	Expenses	850 870	311,414
40	ATI WORKSITE SOLUTIONS				
41	790 REMINGTON BLVD	Consulting/ Technical	Fee &	107 108 143 146 163 184 186	
42	BOLINGBROOK, IL 60440	Services	Expenses	500 510 512 535 537 539 543 546 556 580 824 880 920 921	2,741,809
43	BABCOCK & WILCOX COMPANY				
44	20 S VAN BUREN AVE	Engineering	Fee &		
45	BARBERTON, OH 44203	Services	Expenses	107 108 512	738,601
46	BARR ENGINEERING COMPANY				
47	3005 BOARDWALK ST, STE 100	Consulting/ Technical	Fee &	107 108 146 163 182 502 512	
48	ANN ARBOR, MI 48108	Services	Expenses	543 583 588 818 824 834 853	3,993,056
49	BARTON MALOW COMPANY				
50	26500 AMERICAN DRIVE	Construction	Fee &	107 108 184 506 512 539 580	
51	SOUTHFIELD, MI 48034-2252	Services	Expenses	864	22,832,332
52	BASIC SYSTEMS INC				
53	9255 CADIZ ROAD	Engineering/ Construction	Fee &		
54	CAMBRIDGE, OH 43725	Services	Expenses	107 108 146 814 818 830 834	1,176,745

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, 2021
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
55	BENTLEY SYSTEMS INCORPORATED			107 108 416 506 535 546 556	
56	6685 STOCKTON DR	Technical	Fee &	580 824 851 859 880 920 921	
57	EXTON, PA 19341	Services	Expenses	923	735,589
58	BLACK & VEATCH LTD OF MICHIGAN				
59	3550 GREEN COURT	Engineering	Fee &	107 108 500 535 546 818 834	
60	ANN ARBOR, MI 48105	Services	Expenses	853 864 879	1,988,438
61	BLACKHAWK NETWORK INC				
62	6220 STONERIDGE MALL RD	Professional	Fee &		
63	PLEASANTON, CA 94588	Services	Expenses	488 879	399,845
64	BLUE FLAME HEATING AND COOLING				
65	2430 N DORT HIGHWAY	Professional	Fee &		
66	FLINT, MI 48506	Services	Expenses	879	864,092
67	BRANDSAFWAY INDUSTRIES LLC				
68	1325 COBB INTERNATIONAL DRIVE, SUITE A-1	Construction	Fee &	107 108 511 512 513 514 543	
69	KENNESAW, GA 30152	Services	Expenses	553 834 864	368,780
70	C R MEYER & SONS COMPANY				
71	2516 GLADE STREET	Construction	Fees &		
72	MUSKEGON, MI 49444	Services	Expenses	107 108 543	536,320
73	CADMUS GROUP				
74	100 FIFTH AVE SUITE 100	Consulting	Fee &		
75	WALTHAM, MA 02451	Services	Expenses	182 907 908 909	4,767,491
76	CARTUS CORPORATION				
77	40 APPLY RIDGE RD	Consulting	Fee &	107 108 146 163 182 184 416	
78	DANBURY, CT 06810	Services	Expenses	506 510 535 541 546 551 556	1,469,901
79	CENTURY A&E CORPORATION				
80	277 CRAHEN AVE NE	Engineering	Fee &		
81	GRAND RAPIDS, MI 49525	Services	Expenses	107 108 553	458,075
82	CGI FEDERAL INC				
83	12601 FAIR LAKES CIRCLE	Consulting	Fee &		
84	FAIRFAX, VA 22033	Services	Expenses	107 108 182 416 907 908	1,574,611
85	CLEARRESULT CONSULTING GREAT LAKES	Technical/			
86	4301 WESTBANK DR, BLDG A, SUITE 250	Consulting	Fee &		
87	AUSTIN, TX 78746	Services	Expenses	107 108 182 908 909	27,282,082
88	CLEVELAND INTEGRITY SERVICES				
89	PO BOX 658	Consulting	Fee &	107 108 146 163 184 833 834	
90	CLEVELAND, OK 74020	Services	Expenses	500 850 856 859 861 863 870	13,800,751
91	CN UTILITY CONSULTING INC				
92	PO BOX 818	Consulting	Fee &	107 108 580 590 593 814 830	
93	DES MOINES, IA 50304	Services	Expenses	850 861 863	1,387,361
94	COMMONWEALTH ASSOCIATES INC				
95	PO BOX 1124	Consulting	Fee &		
96	JACKSON, MI 49204	Services	Expenses	107 108 146 416 500 580	2,946,942
97	COMPREHENSIVE ENGINEERING PC				
98	4653 PLAINFIELD AVE NE	Consulting	Fee &		
99	GRAND RAPDIS, MI 49525	Services	Expenses	107 108 513	443,123
100	CONTI LLC				
101	6417 CENTER DR, SUITE 120	Construction	Fee &	107 108 500 510 511 512 513	
102	STERLING HEIGHTS, MI 48312	Services	Expenses	514 535 541 546 551 814 818	6,042,740
103	CONTRACT LAND STAFF LLC				
104	2245 TEXAS DRIVE SUITE 200	Consulting	Fee &		
105	SUGAR LAND, TX 77449	Services	Expenses	107 108 184 549 921	7,849,862
106	CSM GROUP INC				
107	600 E MICHIGAN AVE, SUITE A	Project Management	Fee &		
108	KALAMAZOO, MI 49007	Services	Expenses	107 108 818 834	1,295,865
109	DAVEY RESOURCE GROUP				
110	PO BOX 5193	Consulting	Fee &		
111	KENT, OH 44240-5193	Services	Expenses	107 108	9,320,958
112	DELOITTE & TOUCHE LLP				
113	200 RENAISSANCE CENTER, SUITE 3900	Consulting	Fee &	107 108 416 506 535 546 556	
114	DETROIT, MI 48243	Services	Expenses	580 824 851 859 880 903 907	4,428,521

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
115	DELOITTE CONSULTING LLP			107 108 416 506 535 539 546	
116	600 RENAISSANCE CENTER	Consulting	Fee &	556 580 824 851 859 880 903	
117	DETROIT, MI 48243	Services	Expenses	920 921 923	1,325,000
118	DEVONWAY INC				
119	601 CALIFORNIA STREET SUITE 210	Consulting	Fee &		
120	SAN FRANCISCO, CA 94108	Services	Expenses	107 108 165 885	258,462
121	DIALOGDIRECT INC				
122	13700 OAKLAND ST	Professional	Fee &		
123	HIGHLAND PARK, MI 48203	Services	Expenses	879	4,423,729
124	DIG-IT INC	Construction/			
125	1601 S M-37 HWY	Engineering	Fee &	107 108 583 584 587 593 594	
126	HASTINGS, MI 49058	Services	Expenses	874 887 892 893	888,057
127	DIVERSCO CONSTRUCTION CO INC	Construction/			
128	570 MARKET AVE SW	Engineering	Fee &		
129	GRAND RAPIDS, MI 49503	Services	Expenses	107 108	722,954
130	DIVERSIFIED UG UTILITIES INC	Construction/			
131	2329 EAST RIVERWOOD DR	Engineering	Fee &	107 108 583 584 585 587 593	
132	TWIN LAKE, MI 49457	Services	Expenses	594	2,370,377
133	DNV GL ENERGY SERVICES USA INC				
134	67 S BEDFORD ST, SUITE 201E	Consulting	Fee &		
135	BURLINGTON, MA 01803	Services	Expenses	182	107,461,903
136	DNV GL ENERGY SERVICES USA INC				
137	1500 REVELLO DRIVE	Consulting	Fee &		
138	KATY, TX 77449	Services	Expenses	107 108 923	282,412
139	DOBLE ENGINEERING COMPANY				
140	85 WALNUT ST	Consulting	Fee &	107 108 506 511 512 513 514	
141	WATERTOWN, MA 02472	Services	Expenses	553 592 595	378,260
142	DONER PARTNERS LLC				
143	25900 NORTHWESTERN HIGHWAY	Consulting	Fee &	107 108 182 426 583 593 879	
144	SOUTHFIELD, MI 48075	Services	Expenses	908 920 912 923	14,828,380
145	DUN & BRADSTREET				
146	899 EATON AVE	Consulting	Fee &		
147	BETHLEHEM, PA 18025	Services	Expenses	182 903 908 908 920 921	388,950
148	DYNAMIC COMPRESSOR SERVICES				
149	21283 RUSSELL ST	Consulting	Fee &		
150	ROCKWOOD, MI 48173	Services	Expenses	107 108	471,417
151	ECHELON FRONT LLC				
152	13036 SE KENT KANGLEY RD SUITE 401	Consulting	Fee &	107 108 182 500 510 535 539	
153	KENT, WA 98030	Services	Expenses	541 546 551 580 590 814 818	1,458,750
154	EDWARDS & JENNINGS PC				
155	3031 W GRADN BLVD SUITE 435	Consulting	Fee &		
156	DETROIT, MI 48202	Services	Expenses	228	332,725
157	ELECTRICAL CONSULTANTS INC	Electrical/			
158	3521 GABEL RD	Engineering	Fee &		
159	BILLINGS, MT, 59102	Services	Expenses	107 108 582 583	1,613,052
160	EMERSON PROCESS MANAGEMENT				
161	200 BETA DR	Consulting	Fee &	107 108 154 500 506 510 512	
162	PITTSBURGH, PA 15238	Services	Expenses	513 544	1,212,439
163	EMPLOYMENT GROUP INC				
164	4625 BECKLEY RD, BLDG 200	Mail	Fee &		
165	BATTLE CREEK, MI 49015	Services	Expenses	146 920 921 923	606,556
166	ENERGY MARKET INNOVATIONS				
167	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &		
168	SEATTLE, WA 98104	Services	Expenses	182	511,224
169	ERNST & YOUNG				
170	PO BOX 640382	Consulting	Fee &		
171	PITTSBURGH, PA 15264	Services	Expenses	146 908 920 921 923	250,171
172	ESRI INC				
173	380 NEW YORK STREET	Consulting	Fee &		
174	REDLANDS, CA 92373	Services	Expenses	165 584 874	1,641,835

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
175	FIDELITY INVESTMENTS				
176	300 PURITAN WAY	Professional	Fee &		
177	MARLBOROUGH, MA 01752	Services	Expenses	143 146 242 926	1,932,317
178	FISHBECK THOMPSON CARR & HUBER INC	Consulting/			
179	1515 ARBORETUM DR SE	Engineering	Fee &		
180	GRAND RAPIDS, MI 49546	Services	Expenses	107 108 184 580	787,116
181	FK ENGINEERING ASSOCIATES	Technical/			
182	30425 STEPHENSON HWY	Consulting	Fee &		
183	MADISON HEIGHTS, MI 48071	Services	Expenses	107 108 543	428,558
184	FLOWTEK INC				
185	PO BOX 1310	Technical	Fee &		
186	KALKASKA, MI 49646	Services	Expenses	107 108	978,842
187	FOLEY & LARDNER LLP				
188	500 WOODWARD AVE STE 2700	Professional	Fee &		
189	DETROIT, MI 48226	Services	Expenses	146 921 923	275,726
190	FORESEE CONSULTING				
191	10000 W CHARLESTON BLVD, SUITE 170	Consulting	Fee &	107 108 416 500 506 510 535	
192	LAS VEGAS, NV 89135	Services	Expenses	541 546 551 556 814 818 824	1,998,854
193	FORRESTER RESEARCH INV				
194	60 ACORN PARK DR	Consulting	Fee &	830 834 851 859 880	
195	CAMBRIDGE, MA 02140	Services	Expenses	182 901 907 908 909 921 923	292,808
196	FRANKLIN ENERGY SERVICES LLC				
197	102 N FRANKLIN ST	Marketing	Fee &		
198	PORT WASHINGTON, WI 53074	Services	Expenses	182	16,827,262
199	GAP INTERNATIONAL INC	Consulting/			
200	700 OLD MARPLE RD	Training	Fee &	107 108 146 163 184 500 501	
201	SPRINGFIELD, PA 19064	Services	Expenses	506 510 547 556 580 588 590	1,370,200
202	GARTNER INC				
203	56 TOP GALLANT RD	Professional	Fee &	107 108 146 182 416 503 535	
204	STAMFORD, CT, 06904	Services	Expenses	546 556 580 824 851 859 880	1,260,272
205	GE INTERNATIONAL INC	Engineering/			
206	PO BOX 60500	Inspection	Fee &		
207	FORT MYERS, FL 33916	Services	Expenses	107 108 553	7,509,436
208	GEMELLARO SYSTEMS INTEGRATION INC				
209	376 ROBBINS DR	Security Installation	Fee &	107 108 163 184 416 506 511	
210	TROY, MI 48083	Services	Expenses	535 545 546 585 588 830 851	2,494,435
211	GENERAL ELECTRIC CO				
212	1 RIVER RD	Professional	Fee &		
213	SCHENECTADY, NY 12345	Services	Expenses	107 108	15,110,551
214	GOLDER ASSOCIATES INC	Engineering/			
215	809 DELTA AVE	Consulting	Fee &	107 108 501 502 506 510 512	
216	GLADSTONE, MI 49837	Services	Expenses	535 537 541 542 543 546 551	2,271,410
217	GOOGLE LLC				
218	1600 AMPITHEATRE PKWY	Technical	Fee &	814 818 830 834	
219	MOUNTAIN VIEW, CA 94043	Services	Expenses	107 108 182 583 588 593	530,920
220	GOURDIE FRASER INC				
221	123 W FRONT ST	Consulting	Fee &		
222	TRAVERSE CITY, MI 49684	Services	Expenses	184	349,665
223	HARDMAN CONSTRUCTION INC				
224	242 S BRYE	Construction	Fee &		
225	LUDINGTON, MI 49431	Services	Expenses	543	829,880
226	HCL AMERICA INC				
227	330 POTRERO AVE	Consulting	Fee &	107 108 143 146 184 416 506	
228	SUNNYVALE, CA 94085	Services	Expenses	535 546 556 580 824 851 880	31,449,658
229	HDR MICHIGAN INC				
230	5405 DATA COURT, SUITE 100	Consulting	Fee &	903 920 921 923 935	
231	ANN ARBOR, MI 48108	Services	Expenses	107 108 545	555,736
232	HELVEY & ASSOCIATES INC				
233	1029 E CENTER ST	Collection	Fee &		
234	WARSAW, IN 46580	Services	Expenses	107 108 184 583 593 874 903	637,238

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES						
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount	
235	HENKELS & MC COY INC	Engineering/	Fee & Expenses	107 108 146 163 834 859 863	30,011,670	
236	1106 O'ROURKE BLVD	Construction				
237	GAYLORD, MI 49735	Services				
238	HERPETOLOGICAL RESOURCE & MANAGEMENT LLC	Professional	Fee & Expenses	107 108 512	418,005	
239	5301 UPDYKE RD					Services
240	GRASS LAKE, MI 49240					
241	HITACHI ENERGY USA INC	Professional	Fee & Expenses	107 108 154 416 506 513 535	466,885	
242	901 MAIN CAMPUS DR					Services
243	RALEIGHT, NC 27606					
244	HOLLAND ENGINEERING INC	Engineering	Fee & Expenses	107 108 184 856 863	1,281,503	
245	220 HOOVER BLVD, SUITE 2					Services
246	HOLLAND, MI 49423-3766					
247	HYDAKER WHEATLAKE COMPANY	Electrical	Fee & Expenses	107 108 184 416 544 563 583	24,324,776	
248	420 ROTH ST, SUITE B					Services
249	REED CITY, MI 49677					
250	HYDROAIRE INC	Engineering/	Fee & Expenses	107 108 512	281,239	
251	1126 W 40TH ST					Construction
252	CHICAGO, IL 60609-2505					Services
253	ICF RESOURCES LLC	Professional	Fee & Expenses	182 908	32,594,701	
254	9300 LEE HWY					Services
255	FAIRFAX, VA 22031					
256	IHS GLOBAL INC	Professional	Fee & Expenses	107 108 146 500 546 817 833	367,626	
257	15 INVERNESS WAY EAST A111D					Services
258	ENGLEWOOD, CO 80112					
259	INFRASOURCE UNDERGROUND CONST	Construction	Fee & Expenses	107 108	2,361,237	
260	4033 E MORGAN RD					Services
261	YPSILANTI, MI 48197					
262	INGERSOLL-RAND COMPANY	Consulting	Fee & Expenses	107 108 184 232 512 514	305,459	
263	13551 MERRIMAN ROAD					Services
264	LIVONIA, MI 48150					
265	INOSENCIO & FISK PLLC	Professional	Fee & Expenses	228 586 593 920 921 923	459,244	
266	740 W MICHIGAN AVE, PO BOX 4033					Services
267	JACKSON, MI 49204					
268	INTERNATIONAL COOLING TOWER	Engineering/	Fee & Expenses	107 108 553	515,607	
269	3310 93RD STREET					Construction
270	EDMONTON, AB T6N 1G7					Services
271	IPSOS INSIGHT LLC	Professional	Fee & Expenses	182 907 908 909 921 923	287,810	
272	1600 STEWART AVENUE SUITE 500					Services
273	WESTBURY, NY 11590					
274	IRTH SOLUTIONS LLC	Professional	Fee & Expenses	107 108	378,000	
275	5009 HORIZIONS DRIVE					Services
276	COLUMBUS, OH 43220					
277	ITRON INC	Professional	Fee & Expenses	107 108 163 416 506 535 546	9,372,647	
278	2111 N MOLTER RD					Services
279	LIBERTY LAKE, WA 99019					
280	J GIVOO CONSULTANTS INC	Consulting	Fee & Expenses	107 108 553	477,449	
281	410 HOLLY GLEN DR					Services
282	CHERRY HILL, NJ 08034					
283	J R HEINEMAN & SONS INC	Construction	Fee & Expenses	107 108 501 510 511 512 513	490,732	
284	1224 N NIAGARA ST					Services
285	SAGINAW, MI 48602					
286	JACOBS & CLEVENGER INC	Consulting	Fee & Expenses	879 907	595,893	
287	515 N STATE ST, SUITE 1700					Services
288	CHICAGO, IL 60654-4776					
289	JRGO LLC	Professional	Fee & Expenses	856 874 887 892	350,909	
290	105 W 4TH STREET					Services
291	CLARE, MI 48617					
292	KIEWIT ENGINEERING (MI) CO	Professional	Fee & Expenses	107 108	789,000	
293	400 RENAISSANCE CENTER SUITE 2600					Services
294	DETROIT, MI 48243					

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, 2021	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
295	KPMG LLP	Professional Services	Fee & Expenses	107 108 146 580 590 850 870 885 921 923	4,752,425
296	DEPT. 0970, PO BOX 120001				
297	DALLAS, TX 75312				
298	KUBRA ARIZONA INC	Consulting Services	Fee & Expenses	165 182 901 908	448,526
299	40 E RIO, SUITE 535				
300	TEMPE, AZ 85281				
301	L J ROSS ASSOCIATES INC	Collection Services	Fee & Expenses	903	262,884
302	4 UNIVERSAL WAY				
303	JACKSON, MI 49202				
304	LAKE SUPERIOR CONSULTING LLC	Engineering Services	Fee & Expenses	107 108 856 863	1,122,845
305	130 W SUPERIOR ST, SUITE 614				
306	DULUTH, MN 55802				
307	LARSON CONSTRUCTION GROUP	Professional Services	Fee & Expenses	107 108 163	473,006
308	277 SEELEY RD NE				
309	KALKASKA, MI 49646				
310	LEIDOS ENGINEERING LLC	Engineering Services	Fee & Expenses	107 108 146 580 583	10,064,864
311	9400 BROADWAY EXTENSION, SUITE 300				
312	OKLAHOMA CITY, OK 73114				
313	LIMEADE INC	Professional Services	Fee & Expenses	143 923	338,176
314	10885 NE 4TH ST SUITE 400				
315	BELLEVUE, WA 98004				
316	LODESTAR CONSTRUCTION INC	Construction Services	Fee & Expenses	107 108 228 563 583 592	1,573,623
317	333 N PARK ST				
318	GRAND RAPIDS, MI 49544				
319	MAGNOLA RIVER OF MICHIGAN LLC	Consulting/ Engineering Services	Fee & Expenses	107 108 146	1,551,188
320	408 BANK ST				
321	DECATUR, AL 35601				
322	MAGNUM SOLVENT INC	Professional Services	Fee & Expenses	107 108 818 821 833 834 864 865	1,364,416
323	470 MAGNUM DR				
324	KALKASKA, MI 49646				
325	MAIPF	Professional Services	Fee & Expenses	228	251,944
326	PO BOX 771885				
327	DETROIT, MI 48277-1885				
328	MARSH USA INC	Professional Services	Fee & Expenses	107 108 165 182 501 540 549 588 818 824 834 870 885	276,869
329	1166 AVE OF THE AMERCAS				
330	NEW YORK, NY 10036				
331	MCKINSEY & COMPANY INC	Professional Services	Fee & Expenses	183	460,001
332	711 THIRD AVENUE				
333	NEW YORK, NY 10017				
334	MECHANICAL DYNAMICS & ANALYSIS	Professional Services	Fee & Expenses	513	1,657,729
335	19 BRITISH AMERICAN BLVD				
336	LATHAM, NY 12110				
337	MERCER THOMPSON LLC	Professional Services	Fee & Expenses	107 108	472,296
338	191 PEACHTREE ST NE, STE 4410				
339	ATLANTA, GA 30303-1756				
340	METRO CONSULTING ASSOCIATES PLLC	Surveying Services	Fee & Expenses	107 108 184	2,328,823
341	45345 FIVE MILE RD, PO BOX 1710				
342	PLYMOUTH, MI 48112-1710				
343	MICROSOFT CORPORATION	Technical Services	Fee & Expenses	107 108 146 165 184 416 506 535 546 556 580 824 851 859 879 880 903 920 921	12,234,117
344	1000 TOWN CENTER, SUITE 2000				
345	SOUTHFIELD, MI 48075				
346	MID AMERICAN INSPECTION SVCS	Technical/ Testing Services	Fee & Expenses	107 108 887	1,044,052
347	1206 EFFIE RD, PO BOX 1427				
348	GAYLORD, MI 49734				
349	MIKA MEYERS BECKETT & JONES PLC	Professional Services	Fee & Expenses	107 108 228	459,303
350	900 MONROE NW				
351	GRAND RAPIDS, MI 49503				
352	MILLER CANFIELD PADDOCK & STONE	Legal Services	Fee & Expenses	107 108 146 181 228 416 500 500 506 510 535 539 541 546 556 580 824 851 859 880 903	1,182,691
353	150 WEST JEFFERSON, SUITE 2500				
354	DETROIT, MI 48226				

Name of Responder Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
355	MISS DIG SYSTEM INC				
356	3285 LAPEER RD WEST	Professional	Fee &	107 108 182 584 587 833 856	
357	AUBURN HILLS, MI 48326	Services	Expenses	863 874 865 909	584,821
358	MONARCH ELECTRIC APPARATUS SVCS				
359	1880 MEGGINNITY ST	Consulting	Fee &		
360	MELVINDALE, MI 48122	Services	Expenses	107 108 512	445,571
361	MONARCH WELDING & ENGINEERING				
362	1566 TECH PARK DR	Construction	Fee &		
363	BAY CITY, MI 48706	Services	Expenses	107 108 511 512 513 553	2,979,458
364	MONARCH WELDING & ENGINEERING				
365	23635 MOUND ROAD	Construction	Fee &		
366	WARREN, MI 48091	Services	Expenses	107 108 553	423,751
367	MOODYS INVESTORS SERVICE				
368	99 CHURCH STREET	Credit	Fee &		
369	NEW YORK, NY 10007	Services	Expenses	146 181 923	719,250
370	MOORE TROSPER CONSTRUCCION CO				
371	4224 KELLER ROAD	Construction	Fee &		
372	HOLT, MI 48842	Services	Expenses	107 108 920 921	1,303,367
373	MOSAIC COMPANY				
374	707 S GRADY WAY SUITE 450	Consulting	Fee &		
375	RENTON, WA 98057	Services	Expenses	107 108 588 598 830 874 880	718,200
376	MOTOROLA SOLUTIONS INC				
377	500 W MONROE STREET	Consulting	Fee &		
378	CHICAGO, IL 60661	Services	Expenses	107 108	2,169,106
379	MUE INC				
380	2420 AUBURN RD	Construction	Fee &		
381	AUBURN HILLS, MI 48326	Services	Expenses	107 108 184 232 586 874 879 887 892 893 935	58,709,398
382	NATIONAL ENERGY FOUNDATION				
383	4516 S 700, SUITE 100	Consulting	Fee &		
384	SALT LAKE CITY, UT 84107	Services	Expenses	182	1,179,130
385	NEWKIRK ELECTRIC ASSOCIATES				
386	1875 ROBERTS ST	Technical	Fee &		
387	MUSKEGON, MI 49442	Services	Expenses	107 108 163 184 416 506 511 535 546 549 556 580 824 851 874 887 880 903 920 921 923	41,634,235
388	OPEN SYSTEMS INTERNATIONAL INC				
389	4101 ARROWHEAD DR	Technical	Fee &		
390	MEDINA, MN 55340-9649	Services	Expenses	107 108 165	2,281,559
391	OPTIV SECURITY INC				
392	1125 17TH ST, SUITE 1700	Technical	Fee &		
393	DENVER, CO 80202	Services	Expenses	107 108 184 416 506 535 539 546 556 580 824 851 859 880 903 920 921	1,812,874
394	ORACLE AMERICA INC				
395	500 ORACLE PKWY	Professional	Fee &		
396	REDWOOD SHORES, CA 94065	Services	Expenses	165 500 535 546 834	2,249,080
397	OSISOFT LLC				
398	1600 ALVARADO ST	Consulting	Fee &		
399	SAN LEANDRO, CA 94577	Services	Expenses	165 549 553	1,003,414
400	OTIS ELEVATOR CO				
401	4500 EMPIRE WAY SUITE 3	Professional	Fee &		
402	Lansing, mi 48917	Services	Expenses	107 108 163 184 511 538 542 107 108 163 184 511 538 542 879 901 920 921 935	303,260
403	PAYMENTUS CORPORATION				
404	13024 BALLAYNTYNE CORPORATE PL, SUITE 450	Card Processing	Fee &		
405	CHARLOTTE, NC 28277	Services	Expenses	903	14,573,038
406	PIKE ENGINEERING MI LLC				
407	100 PIKE WAY	Engineering	Fee &		
408	MOUNT AIRY, NC 27030	Services	Expenses	107 108	4,240,228
409	POWER COSTS INC				
410	301 DAVID L BOREN BLVD SUITE 2000	Consulting	Fee &		
411	NORMAN, OK 73072	Services	Expenses	107 108 165	996,089
412	POWER PLANT SERVICES				
413	3131 SOFFEL AVE	Consulting	Fee &		
414	MELROSE PARK, IL 60160	Services	Expenses	513	290,265

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
415	PRICewaterHOUSE COOPERS LLP				
416	400 RENAISSANCE CENTER	Consulting	Fee &		
417	DETROIT, MI 48243	Services	Expenses	107 108 181 242 923	4,909,793
418	PRO UNLIMITED INC			107 108 146 163 182 416 500	
419	7777 GLADES RD, SUITE 208	Staffing	Fee &	506 535 546 551 580 824 851	
420	BOCA RATON, FL 33434	Services	Expenses	880 903 920 921 923 935	69,040,929
421	PUMFORD CONSTRUCTION INC				
422	1674 CHAMPAGNE DR N	Construction	Fee &	107 108 163 184 903 920 921	
423	SAGINAW, MI 48604-9202	Services	Expenses	935	16,488,887
424	R L COOLSAET CONSTRUCTION				
425	28800 GODDARD ROAD	Construction	Fee &		
426	TAYLOR, MI 48180	Services	Expenses	107 108 889	4,366,081
427	REED GROUP LTD	Absence			
428	10355 WESTMOOR DR #200	Management	Fee &		
429	WESTMINSTER, CO 80021	Services	Expenses	923	1,319,781
430	REGULATED CAPITAL CONSULTANTS LLC				
431	4355 COBB PKWY SUITE J255	Consulting	Fee &		
432	ATLANTA, GA 30339	Services	Expenses	920 921	438,560
433	RES OPERATIONS				
434	6575 WEST LOOP SOUTH SUITE 300	Consulting	Fee &		
435	BELLAIRE, TX 77401	Services	Expenses	107 108	466,752
436	RESIDENTS ENERGY LLC				
437	520 BROAD STREET	Professional	Fee &		
438	NEWARK, NJ 07102	Services	Expenses	107 108	578,996
439	RL MORRIS & SONS CONSTRUCTION				
440	3398 VALLEY RD NW	Construction	Fee &		
441	KALKASKA, MI 49646	Services	Expenses	107 108 834 856 863	9,020,196
442	ROCK INTERFACE SYSTEMS				
443	2708 KINNEY AVENUE NW	Consulting	Fee &	107 108 506 513 535 546 556	
444	GRAND RAPIDS, MI 49834	Services	Expenses	580 583 588 824 859 880 903	855,142
445	ROOSE SERVICES INC				
446	PO DRAWER 610	Consulting	Fee &		
447	KALKASKA, MI 49646	Services	Expenses	107 108 163	463,993
448	ROSEN USA INC				
449	14120 INTERDRIVE E	Inspection	Fee &		
450	HOUSTON, TX 77032-3324	Services	Expenses	856 863	5,875,890
451	ROWE PROFESSIONAL SERVICES CO				
452	PO BOX 3748	Engineering	Fee &		
453	FLINT, MI 48502	Services	Expenses	107 108 184 870	4,831,055
454	SAP INDUSTRIES INC				
455	3999 WEST CHESTER PIKE	Technical	Fee &		
456	NEWTOWN SQUARE, PA 19073	Services	Expenses	165	3,392,278
457	SARGENT & LUNDY LLC				
458	55 EAST MONROE STREET	Consulting	Fee &	107 108 500 510 535 541 546	
459	CHICAGO, IL 60603	Services	Expenses	551	612,167
460	SCHNABEL ENGINEERING OF MICHIGAN				
461	11A OAK BRANCH DRIVE	Consulting	Fee &		
462	GREENSBORO, NC 27407	Services	Expenses	107 108 543	3,453,453
463	SERVICE QUALITY MEASUREMENT				
464	4611 23RD ST	Consulting	Fee &	107 108 182 580 587 590 880	
465	VERNON, BC V1T 4K7	Services	Expenses	901 903	621,994
466	SIDOCK GROUP INC	Consulting/			
467	45650 GRAND RIVER AVE	Engineering	Fee &	107 108 183 850 859 863 874	
468	NOVI, MI 48374	Services	Expenses	935	1,933,836
469	SIEMENS ENERGY INC				
470	6737 W WASHINGTON ST SITE 2110	Consulting	Fee &		
471	MILWAUKEE, WI 53214	Services	Expenses	107 108 513	794,055
472	SKILLSOFT CORPORATION				
473	107 NORTHEASTERN BLVD	Training	Fee &	506 539 546 588 830 874 880	
474	NASHUA, NH 03062	Services	Expenses	901 921	272,218

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, 2021
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
475	SOIL & MATERIALS ENGINEERS INC				
476	43980 PLYMOUTH OAKS BLVD	Consulting	Fee &		
477	PLYMOUTH, MI 48170-2584	Services	Expenses	107 108 182 242 859 920 921	903,431
478	STAR CRANE & HOIST CO			107 108 163 184 506 512 539	
479	11340 54TH AVENUE	Technical	Fee &	546 830 874 878 888 893 901	
480	ALLENDALE, MI 49401	Services	Expenses	920 921 935	594,092
481	STEPTOE & JOHNSON LLP				
482	1330 CONNECTICUT AVE NW	Legal	Fee &		
483	WASHINGTON, DC 20036	Services	Expenses	921 923	969,245
484	SURVEYING SOLUTIONS INC				
485	4471 M-61	Mapping	Fee &		
486	STANDISH, MI 48658	Services	Expenses	228 184	2,020,785
487	SUTHERLAND LEADERSHIP STRATEGIES			107 108 146 182 184 416 500	
488	7 WEST SQUARE LAKE RD	Consulting	Fee &	506 510 535 546 580 587 590	
489	BLOOMFIELD HILLS, MI 48302	Services	Expenses	824 851 859 880 903 920 921	311,125
490	TESTING ENGINEERS & CONSULTANTS INC			107 108 163 184 506 511 512	
491	1343 ROCHESTER RD	Consulting	Fee &	539 542 546 830 833 874 894	
492	TROY, MI 48083	Services	Expenses	920 921 935	1,558,546
493	UNDERWATER CONSTRUCTION CORP				
494	110 PLAINS RD, PO BOX 699	Professional	Fee &		
495	ESSEX, CT 06426	Services	Expenses	107 108 543 545	3,914,941
496	USIC LOCATING SERVICES INC				
497	PO BOX 713359	Professional	Fee &		
498	CINCINNATI, OH 45271-3359	Services	Expenses	107 108 584 587 874 880	4,606,220
499	UTEGRATION LLC			107 108 146 416 506 535 546	
500	3535 BRIARPARK DRIVE SUITE 101	Consulting	Fee &	556 580 824 851 859 880 903	
501	HOUSTON, TX 77042	Services	Expenses	920	427,721
502	UTILIMARC INC				
503	1660 HWY 100 S #319	Consulting	Fee &		
504	ST LOUIS PARK, MN 55416-1564	Services	Expenses	107 108 588 870 885	8,455,649
505	UTILITIES INSTRUMENTATION SERVICE				
506	2290 BISHOP CIR E	Consulting	Fee &	107 108 416 513 553 920 921	
507	DEXTER, MI 48130-1564	Services	Expenses	935	300,059
508	UTILITY RESOURCE GROUP LLC				
509	49751 W CENTRAL PARK	Surveying	Fee &	107 108 874 887 892 903 920	
510	SHELBY TWP, MI 48317	Services	Expenses	921	4,505,611
511	VEREGY CONSULTING LLC			107 108 184 416 506 535 546	
512	2121 N CALIFORNIA BVLD, STE 290	Consulting	Fee &	556 580 824 851 859 880 903	
513	WALNUT CREEK, CA 94596	Services	Expenses	920 921 930	6,861,900
514	VOXAI SOLUTIONS INC			107 108 184 416 506 535 546	
515	635 FRITZ DR, SUITE 220	Technical	Fee &	556 580 587 590 824 851 859	
516	COPPELL, TX 75019	Services	Expenses	879 880 903 920 921 923	1,164,113
517	W SOULE & COMPANY				
518	7125 S SPRINKLE RD	Engineering	Fee &	107 108 163 184 553 588 818	
519	PORTAGE, MI 49002	Services	Expenses	834 864 901 920 921 935	492,659
520	WADE TRIM INC				
521	1403 S VALLEY CENTER DR, PO BOX 580	Professional	Fee &	107 108 184 580 590 850 879	
522	BAY CITY, MI 48707	Services	Expenses	885 887 901	8,272,555
523	WALBRIDGE ALDINGER LLC				
524	777 WOODWARD AVE, SUITE 300	Professional	Fee &		
525	DETROIT, MI 48226	Services	Expenses	107 108	998,570
526	WARNER NORCROSS & JUDD LLP				
527	900 FIFTH THIRD CENTER, 11 LYON ST NW	Legal	Fee &		
528	GRAND RAPIDS, MI 49503	Services	Expenses	107 108 183 921 923	257,450
529	WILLIS TOWERS WATSON US LLC				
530	PO BOX 292287	Consulting	Fee &		
531	NASHVILLE, TN 37229	Services	Expenses	131 182 907 921 923	1,271,633
532	WONDERWARE NORTH				
533	425 CAREDEAN DR	Consulting	Fee &	165 818 834 853 864 920 921	
534	HORSHAM, PA 19044	Services	Expenses	923	528,965

Name of Responent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
535	WOOD ENVIRONMENT & INFRASTRUCTURE				
536	1105 LAKEWOOD PKWY SUITE 300	Engineering	Fee &		
537	APLHARETTA, GA 30009	Services	Expenses	107 108 182 500 925	2,147,035
538	WORLEY OF MICHIGAN INC				
539	3675 MORGANTOWN RD	Consulting	Fee &		
540	READING, PA 19607	Services	Expenses	107 108 814 818 830 834	3,356,649
541	XEROX CORPORATION				
542	PO BOX 802555	Consulting	Fee &		
543	CHICAGO, IL 6680-2555	Services	Expenses	903 920	296,793
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594					868,086,255

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, 2021
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SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES

1. In column (a) report the name of the associated company. declared, etc.).
2. In column (b) describe the affiliation (percentage ownership, etc.).
3. In column (c) describe the nature of the goods and services provided (administrative and general expenses, dividends operating income and the account(s) in which reported.
4. In columns (d) and (e) report the amount classified to
5. In columns (f) and (g) report the amount classified to

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	CMS Capital LLC	CMS Energy Sub, 100%	Professional Svcs		—
2	CMS Electric & Gas LLC	CMS Enterprises Sub, 100%	Professional Svcs		—
3	CMS Energy Corporation	Parent Company	Professional Svcs, Emp Benefits	(1)	628,517
4	CMS Energy Resource Management Co.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	36,702
5	CMS Engineering Company	Consumers Sub, 100%	Professional Svcs	(1)	272
6	CMS Enterprises Company	CMS Energy Sub, 100%	Professional Svcs, Emp Benefits	(1)	501,682
7	CMS Gas Transmission Company	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	1,932
8	CMS Generation Filer City Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	19,716
9	CMS Generation Michigan Power LLC	CMS Enterprises Sub, 100%	Operation & Maintenance Svcs	(1)	—
10	CMS Generation Operating Co. II, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	23,271
11	CMS Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	62,658
12	CMS International Ventures LLC	CMS Enterprises Sub, 98.5%	Professional Svcs, Emp Benefits	(1)	154
13	CMS Land Company	CMS Capital Sub, 100%	Professional Svcs, Emp Benefits	(1)	9,828
14	Craven County Wood Energy Limit Part	CMS Enterprises Sub, 50%	Professional Services		—
15	Dearborn Generation Operating LLC	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	45,872
16	EnerBank USA	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	19,366
17	ES Services Company	Consumers Sub, 100%	Professional Svcs	(1)	121,285
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)	10,888
21	Minnigan Holdings Co	CMS Enterprises, 50%	Professional Svcs	(1)	—
22	New Bern Energy Recovery, Inc.	CMS Enterprises Sub, 100%	Professional Svcs, Emp Benefits	(1)	648
23	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Operation & Maintenance Svcs		—
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43	NOTES:				
44	(1) Accounts 920, 921, 923-926, 930, 931, 935, 408, 456, 495				
TOTAL					1,482,791

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021	
SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)						
non-operating income and the account(s) in which reported. 6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported. 7. In column (j) report the total.				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
419	—	146	11,458	11,458	Full Cost	1
419	0	146	0	0	Full Cost	2
419	7,448	146,184	17,952,289	18,588,254	Full Cost	3
419	571	146	268,793	306,066	Full Cost	4
419	—	146	3,778	4,050	Full Cost	5
419	8,843	146	5,096,792	5,607,317	Full Cost	6
419	66	146	33,194	35,192	Full Cost	7
419	2,205	146	1,375,736	1,397,657	Full Cost	8
419	—	146	881,445	881,445	Full Cost	9
419	2,115	146	1,302,385	1,327,771	Full Cost	10
419	6,816	146	3,893,859	3,963,333	Full Cost	11
419	20	146	10,782	10,956	Full Cost	12
419	132	146	62,845	72,805	Full Cost	13
419	—	146	0	0	Full Cost	14
419	2,289	146	1,695,485	1,743,646	Full Cost	15
419	—	146	4,416,619	4,435,985	Full Cost	16
419	2,280	146	1,099,844	1,223,409	Full Cost	17
419	—	146	73,683	73,683	Full Cost	18
419	—	146	35,953	35,953	Full Cost	19
419	230	146	128,306	139,424	Full Cost	20
419	—	146	0	0	Full Cost	21
419	19	146	9,638	10,305	Full Cost	22
419	—	146	85,973	85,973	Full Cost	23
						24
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	33,034		38,438,857	39,954,682		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021	
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 Income (e)
1	CMS Energy Corporation	Parent Company	Restr Stock/Exec Services	923	109,746
2					
3	CMS Enterprises Company	CMS Energy Sub, 100%	Administrative Exp	107,580,583, 590,593	770
4					
5	CMSG Operating Company	CMS Enterprises, 100%	Travel Services	107, 874	275
6					
7	Genesee Power Station LP	CMS Enterprises, 50%	Energy Purchases	555	19,646,234
8					
9	Grayling Generating Station LP	CMS Enterprises, 50%	Energy Purchases	555	20,621,324
10					
11	T.E.S. Filer City Station LP	CMS Enterprises, 50%	Energy Purchases	555	49,452,792
12					
13					
14					
15					
16					
17					
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20					
21					
22					
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25					
26					
27					
28					
29					
30					
TOTAL					89,831,141

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)

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

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
426.5	16,307,214		—	16,416,960	Full Cost	1
			—	770	Full Cost	2
			—	275	Full Cost	3
			—	19,646,234	Full Cost	4
			—	20,621,324	Full Cost	5
			—	49,452,792	Full Cost	6
						7
						8
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						10
						11
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	16,307,214		0	106,138,355		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MWH's (b)	Line No.	Item (a)	MWH's (b)
1	SOURCES OF ENERGY		18	Net Transmission for other (line 16	
2	Generation (Excluding Station Use):			minus line 17)	0
3	Steam	10,988,964	19	Transmission by others losses	
4	Nuclear		20	TOTAL (Total of lines 9, 10, 14, 18 & 19)	39,291,654
5	Hydro-Conventional	397,904	21	DISPOSITION OF ENERGY	
6	Hydro-Pumped Storage	829,490	22	Sales to Ultimate Consumers	
7	Other	6,344,042		(Including Interdepartmental Sales)	32,251,402
8	LESS Energy for Pumping	1,150,678	23	Requirements Sales for Resale	
9	Net Generation (Total of lines 3 thru 8)	17,409,722		(See instruction 4, page 311.)	298,138
10	Purchases	21,881,932	24	Non-Requirements Sales For Resale	
11	Power Exchanges:			(See instruction 4, page 311.)	4,956,864
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)	21,441
15	Transmission for other (Wheeling)		27	Total Energy Losses	1,763,809
16	Received		28	TOTAL (Enter total of lines 22 thru	
17	Delivered			27) (MUST equal line 20)	39,291,654

MONTHLY PEAKS AND OUTPUT

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

NAME of SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	3,228,609	369,684	4,778	20	19
30	February	3,267,149	597,209	4,943	15	20
31	March	2,947,347	341,506	4,450	1	20
32	April	2,695,770	257,291	4,352	1	10
33	May	2,867,942	224,454	5,726	25	16
34	June	3,456,647	326,730	6,784	9	15
35	July	3,702,298	412,765	7,210	6	16
36	August	3,840,728	289,994	7,370	24	16
37	September	3,152,694	433,993	5,749	14	15
38	October	3,139,499	446,254	5,013	11	14
39	November	3,453,782	804,531	4,670	29	19
40	December	3,539,189	678,269	4,942	7	19
41	TOTAL	39,291,654	5,182,680			

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
401	10	b	Some portion of the Company's power purchased from the MISO market may be attributable to its 0.5 MW Circuit West or Cadillac Battery storage project during periods where the Company was a net purchaser from MISO and the batteries were being charged.
401	27	b	Energy stored in the Company's Parkview Battery storage project was less than 1 MWH as of December 31, 2021. Energy stored in the Company's Circuit West Battery storage project was less than 0.5 MWH as of December 31, 2021. Energy stored in the Company's Cadillac Battery storage project was less than 0.5 MWH as of December 31, 2021.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants)

- | | |
|--|--|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System</p> |
|--|--|

Line No.	Item (a)	Plant Name: Campbell 1 & 2 (b)	Plant Name: Karn 1 & 2 (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Steam	Steam
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Conventional	Conventional
3	Year originally constructed	1962	1959
4	Year last unit was installed	1967	1961
5	Total Installed cpcty. (max. generator name plate ratings in MW)	644.04	544.00
6	Net Peak Demand on Plant-MW (60 minutes)	605.574	484.947
7	Plant hours connected to load	8,596	8,722
8	Net continuous plant capability (megawatts)		
9	When not limited by condenser water	555	487
10	When limited by condenser water	588	489
11	Average number of employees	147	119
12	Net generation, exclusive of plant use-KWh	3,123,092,100	2,953,972,000
13	Cost of plant: Land and Land Rights	1,949,688	178,947
14	Structures and Improvements	102,668,381	82,002,572
15	Equipments costs	982,908,860	1,120,366,956
16	Asset Retirement Costs	—	—
17	Total cost	1,087,526,929	1,202,548,475
18	Cost per KW of Installed capacity (line 5)	1,688.6015	2,210.5670
19	Production Expenses: Oper., Supv., & Engr.	2,880,504	3,523,038
20	Fuel	84,898,471	78,261,202
21	Coolants and Water (Nuclear Plants only)	—	—
22	Steam expenses	3,235,869	5,701,028
23	Steam from other sources	—	—
24	Steam transferred (credit)	—	—
25	Electric expenses	3,359,654	3,211,931
26	Misc. steam (or nuclear) power expenses	3,888,707	4,249,066
27	Rents	—	—
28	Allowances	—	—
29	Maintenance Supervision and Engineering	1,600,885	2,399,103
30	Maintenance of structures	1,595,374	1,333,616
31	Maintenance of boiler (or reactor) plant	5,829,650	7,503,504
32	Maintenance of electric plant	6,957,263	631,182
33	Maintenance of Misc. steam (or nuclear) plant	244,966	71,377
34	Total Production Expenses	114,491,343	106,885,047
35	Expenses per net KWh	0.0367	0.0362
36	Fuel: Kind (coal, gas, oil, or nuclear)	Coal	Coal
37	Unit: (coal-tons of 2,000 lb) (oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	T bbl	T bbl Mcf
38	Quantity (units) of fuel burned	1,840,355 14,262	0 1,719,639 11,260 43,498
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)	8,889 139,000	0 8,809 138,000 1,025
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	35.730 83.190	0 38.500 95.397 7.958
41	Avg. cost of fuel per unit burned	39.710 83.190	0 40.914 95.397 7.958
42	Avg. cost of fuel burned per million Btu	2.234 14.250	0 2.322 16.459 7.764
43	Avg. cost of fuel burned per KWh net gen.	0.023 0.000	0 0.024 0.000 0.000
44	Avg. Btu per KWh net generation	10,476.546 26.660	0 10,255.700 22.094 15.093

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, 2021		
STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)								
Control and Load Dispatching, and Other Expenses classified as other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Acct. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acct. Nos. 553 and 554 on line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load svc. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit				functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.				
Plant Name:	Karn 3 & 4 (d)		Plant Name:	Campbell 3 (Total) (e)		Plant Name:	Campbell 3 (CECo) (f)	Line No.
	Steam			Steam			Steam	1
	Conventional			Conventional			Conventional	2
	1975			1980			1980	3
	1977			1980			1980	4
	1402.25			916.76			855.43	5
	638,299			849,221			792,757	6
	1,494			7,045			7,044	7
								8
	953			848			791	9
	1,213			841			785	10
	58			118			—	11
	128,184,000			5,148,321,700			4,783,715,700	12
	50,886			1,815,499			1,748,580	13
	41,490,272			258,018,966			241,140,036	14
	347,315,723			1,606,886,866			1,507,709,916	15
	—			—			—	16
	388,856,881			1,866,721,331			1,750,598,532	17
	277,3092			2,036,2159			2,046,4545	18
	1,630,908			—			2,812,208	19
	25,985,082			—			113,891,605	20
	—			—			—	21
	1,401,494			—			5,077,816	22
	—			—			—	23
	—			—			—	24
	1,409,102			—			2,070,478	25
	2,125,720			—			4,399,696	26
	—			—			—	27
	—			—			—	28
	1,367,383			—			1,811,441	29
	261,561			—			1,098,361	30
	980,250			—			9,695,008	31
	470,992			—			3,015,440	32
	61,001			—			403,409	33
	35,693,493			—			144,275,462	34
	0.2785			—			0.0302	35
Gas	Oil					Coal	Oil	
Mcf	bbl					T	bbl	
2,774,483	21,678	—	—	—	—	2,637,767	21,912	—
1,028	145,000	—	—	—	—	8,909	139,000	—
9.063	29.465	0	0	0	0	35.730	82.925	0
9.063	29.465	0	0	0	0	39.119	82.925	0
8.814	4.848	0	0	0	0	2.195	14.520	0
0.196	0.005	0.000	0	0	0	0.022	0.000	0
22,256.974	1,029.927	—	—	—	—	9,825.284	26.159	—

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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STEAM-ELECTRIC GENERATION PLANT STATISTICS (Large Plants) (Continued)

- | | |
|--|---|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more, and nuclear plants</p> <p>3. Indicate by footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> <p>9. Items under Cost of Plant are based on U.S. of A. accounts.</p> <p>Production expenses do not include Purchased Power, System</p> |
|--|---|

Line No.	Item (a)	Plant Name: Zeeland (b)	Plant Name: Jackson Gas Plant (c)
1	Kind of plant (steam, int. combustion. Gas turbine or nuclear)	Gas Turbine/Steam	Gas Turbine
2	Plant Constrctn. Type (Conventional/Outdr. Boiler/Full Outdoor/Etc.)	Outdoor	Outdoor
3	Year originally constructed	2001	2002
4	Year last unit was installed	2002	2002
5	Total Installed cpcty. (max. generator name plate ratings in MW)	968.15	653.18
6	Net Peak Demand on Plant-MW (60 minutes)	901.253	559.762
7	Plant hours connected to load	6,430	6,129
8	Net continuous plant capability (megawatts)		
9	When not limited by condenser water	935	560
10	When limited by condenser water	842	535
11	Average number of employees	27	24
12	Net generation, exclusive of plant use-KWh	3,292,688,400	2,140,894,300
13	Cost of plant: Land and Land Rights	1,372,614	1,800,000
14	Structures and Improvements	32,080,923	39,441,265
15	Equipments costs	341,016,179	372,643,350
16	Asset Retirement Costs	—	—
17	Total cost	374,469,716	413,884,615
18	Cost per KW of Installed capacity (line 5)	386.7889	633.6456
19	Production Expenses: Oper., Supv., & Engr.	1,538,370	1,200,191
20	Fuel	102,398,414	75,858,928
21	Coolants and Water (Nuclear Plants only)	—	—
22	Steam expenses	—	—
23	Steam from other sources	—	—
24	Steam transferred (credit)	—	—
25	Electric expenses	2,891,269	2,452,660
26	Misc. steam (or nuclear) power expenses	2,112,428	101,868
27	Rents	—	—
28	Allowances	—	—
29	Maintenance Supervision and Engineering	583,816	413,760
30	Maintenance of structures	8,455	—
31	Maintenance of boiler (or reactor) plant	—	—
32	Maintenance of electric plant	4,858,423	7,113,338
33	Maintenance of Misc. steam (or nuclear) plant	—	4,441
34	Total Production Expenses	114,391,175	87,145,186
35	Expenses per net KWh	0.0347	0.0407
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	23812290	16346155
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)	1067	1071
40	Avg. cost of fuel per unit, as delvrd. F.o.b. plant during year	4.284	4.629
41	Avg. cost of fuel per unit burned	4.284	4.629
42	Avg. cost of fuel burned per million Btu	4.015	4.324
43	Avg. cost of fuel burned per KWh net gen.	0.031	0.035
44	Avg. Btu per KWh net generation	7716.548	8174.167

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
403	0	f	J H Campbell Unit 3 is jointly owned by Consumers Energy Company, Michigan Public Power Agency and Wolverine Power Supply Cooperative, Inc. Consumers Energy Company is the operator of Campbell 3. Information in Column (e), lines 1 through 18 is for the entire plant. Information in Column (f), lines 5 through 12 reflect Consumers Energy Company's 93.31% undivided interest in the plant. Lines 13 through 35 reflect the costs and expenses of the plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2021.
402	20	b	JHC 1&2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$10,632,389.
402	20	c	Karn 1&2 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$6,483,130.
403	20	d	Karn 3&4 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$200,798.
403	20	f	JHC 3 includes ash, fuel handling and other non-fuel clause expenses in the amount of \$8,886,999.
402	20	b	Zeeland includes ash, fuel handling and other non-fuel clause expenses in the amount of \$395,907.
402	20	c	Jackson includes ash, fuel handling and other non-fuel clause expense in the amount of \$191,979.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>				
Line No.	ITEM (a)	FERC Licensed Project No. 2452 Plant name: Hardy (b)	FERC Licensed Project No. 2599 Plant name: Hodenpyl (c)	
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional	
3	Year originally constructed	1931	1925	
4	Year last unit was installed	1931	1925	
5	Total Installed Capacity (Generator name plate ratings in MW)	31.52	17.00	
6	Net peak demand on plant-megawatts (60 minutes)	33.600	10.000	
7	Plant hours connected to load	6,373	8,759	
8	Net plant capability (in megawatts)			
9	(a) under the most favorable oper. conditions	33	6	
10	(b) under the most adverse oper. conditions	32	5	
11	Average number of employees	0	0	
12	Net generation, exclusive of plant use-KWh	83,126,500	44,815,600	
13	Cost of plant:			
14	Land and Land Rights	328,677	40,221	
15	Structures and Improvements	2,244,956	3,059,402	
16	Reservoirs, Dams, and Waterways	12,977,043	5,672,806	
17	Equipment costs	8,182,234	3,021,558	
18	Roads, railroads, and bridges	0	230,517	
19	Asset Retirement Costs	0	0	
20	TOTAL Cost (Enter total of lines 14 thru 19)	23,732,910	12,024,504	
21	Cost per KW of installed capacity (Line 20/5 div 1,000)	752.9477	707.3238	
22	Production Expenses:			
23	Operation Supervision and Engineering	184,055	113,267	
24	Water for power	106,293	48,600	
25	Hydraulic Expenses	78,425	129,897	
26	Electric Expenses	227,178	15,548	
27	Misc. Hydraulic Power Generation Expenses	63,652	38,603	
28	Rents	0	0	
29	Maintenance Supervision and Engineering	58,159	29,305	
30	Maintenance of Structures	44,412	38,671	
31	Maintenance of Reservoirs, Dams and Waterways	332,958	98,914	
32	Maintenance of Electric Plant	129,420	40,032	
33	Maintenance of Misc. Hydraulic Plant	22,363	184,798	
34	Total Production Expenses (Total lines 23 thru 33)	1,246,915	737,635	
35	Expenses per net KWh	0.0150	0.0165	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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	0.00	0.00	5
17.000	0.000	0.000	6
8,760	0	0	7
			8
7	0	0	9
6	0	0	10
4	0	0	11
57,717,000	0	0	12
			13
4,380	0	0	14
3,038,772	0	0	15
5,892,412	0	0	16
2,788,136	0	0	17
13,383	0	0	18
0	0	0	19
11,737,083	0	0	20
583.9345			21
			22
98,894	0	0	23
52,854	0	0	24
299,981	0	0	25
12,177	0	0	26
42,578	0	0	27
0	0	0	28
39,150	0	0	29
99,075	0	0	30
179,758	0	0	31
160,693	0	0	32
242,057	0	0	33
1,227,217	0	0	34
0.0213			35

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> X <input type="checkbox"/> An Original (2) <input type="checkbox"/> <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

- | | |
|---|---|
| <p>1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>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</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> | <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate avg. number of employees assignable to each plant.</p> <p>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.</p> |
|---|---|

Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)	2680 LUDINGTON(Total)
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)		2,263.55
5	Net Peak Demand on Plant-Megawatts (60 minutes)		1,752.753
6	Plant Hours Connected to Load While Generating		2,781
7	Net Plant Capability (In megawatts)		2,115
8	Average Number of Employees		40
9	Generation Exclusive of Plant Use-KWh		1,920,604,000
10	Energy Used for Pumping-KWh		2,635,750,000
11	Net Output for Load (line 9 minus line 10)-KWh		(715,146,000)
12	Cost of Plant		
13	Land and Land Rights		3,316,795
14	Structures and Improvements		67,632,726
15	Reservoirs, Dams and Waterways		229,661,979
16	Water Wheels, Turbines, and Generators		531,380,848
17	Accessory Electric Equipment		130,214,103
18	Miscellaneous Powerplant Equipment		18,743,545
19	Roads, Railroads, and Bridges		3,366,933
20	Asset Retirement Costs		0
21	TOTAL Cost (Enter total of lines 13 thru 20)		984,316,929
22	Cost per KW of Installed Capacity (line 21 ÷ line 4 div 1,000)		434.8554
23	Production Expenses		
24	Operation Supervision and Engineering		0
25	Water for Power		0
26	Pumped Storage Expenses		0
27	Electric Expenses		0
28	Miscellaneous Pumped Storage Power Generation Expenses		0
29	Rents		0
30	Maintenance Supervision and Engineering		0
31	Maintenance of Structures		0
32	Maintenance of Reservoirs, Dams, and Waterways		0
33	Maintenance of Electric Plant		0
34	Maintenance of Miscellaneous Pumped Storage Plant		0
35	Production Exp. Before Pumping Exp. (Total of lines 24 thru 34)		0
36	Pumping Expenses		0
37	Total Production Expenses (Enter Total of lines 35 and 36)		0
38	Expenses per KWh (Enter result of line 37 ÷ line 9)		0.0000

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) December 31, 2021	Year of Report December 31, 2021
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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. Plant Name: (c)	2680 LUDINGTON(CE Co%)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
Conventional				1
1973				2
1973				3
1,154.41				4
1,054.072			0.000	5
2,028			0	6
1,079			0	7
0				8
829,490,000			0	9
1,150,678,000				10
(321,188,000)		0	0	11
			0	12
2,290,346				13
33,422,999			0	14
105,315,856			0	15
279,045,015			0	16
66,581,992			0	17
9,434,864			0	18
1,522,254			0	19
0			0	20
497,613,326		0	0	21
431.0542		0.0000	0.0000	22
			0	23
759,725			0	24
1,035,200			0	25
1,237,110			0	26
989,025			0	27
700,660			0	28
7,363			0	29
467,976			0	30
550,037			0	31
869,247			0	32
657,856			0	33
2,004,046			0	34
9,278,245		0	0	35
37,683,820				36
46,962,065		0	0	37
0.0566		0.0000	0.0000	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, 2021
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
408		b	The Ludington Project is jointly owned by joint licensees Consumers Energy Company and The Detroit Edison Company. Consumers Energy Company is the operator of the project. Information in column (b), Lines 1 through 22, is for entire plant. Information on page 409 column (c), Lines 4 through 11, reflects Consumers Energy Company's 51% undivided interest in the Plant. Lines 13 through 38 reflect the costs and expenses of the Plant as shown on Consumers Energy Company's books. Plant investment reflects the amount in service at December 31, 2021.	
408		b	Ludington Unit 3 has been in an extended outage since May 2019.	

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Name of Respondent Consumers Energy Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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GENERATING PLANT STATISTICS (Other Plants)

1. All other plants regardless of size or generation type
 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro:					
2	Foote - FPC #2436	1918	9.00	6.300	27,988,600	8,805,864
3	Cooke - FPC #2450	1911	9.00	7.300	26,351,400	11,235,437
4	Five Channels - FPC #2453	1912	6.00	6.250	21,402,927	13,135,777
5	Loud - FPC #2449	1913	4.00	5.700	13,151,400	10,509,010
6	Alcona - FPC #2447	1924	8.00	5.450	27,242,450	8,227,162
7	Mio - FPC #2448	1916	4.96	3.480	15,004,000	12,610,169
8	Croton - FPC #2468	1907	8.85	7.900	31,293,500	27,445,263
9	Rogers - FPC #2451	1906	6.76	5.400	26,010,000	21,047,092
10	Webber - FPC #2566	1907	4.30	3.030	13,019,461	22,664,705
11	Calkins Bridge (Allegan) - FPC #785	1938	2.55	2.600	10,781,100	10,241,793
12						
13						
14	Wind:					
15	Lake Winds Energy Park	2012	101.50	93.106	239,387,542	229,624,000
16	Cross Winds Energy Park	2014	230.68	225.096	528,173,846	475,356,389
17	Gratiot Farms Wind Park	2020	150.00	146.318	354,234,236	266,031,672
18	Crescent Wind Park	2021	150.00	149.990	315,752,702	229,461,524
19	Heartland Wind Park					234,624
20						
21	Solar:					
22	GVSU Solar Garden	2016	3.00	2.815	324,475	7,960,262
23	WMU Solar Garden	2016	1.00	1.022	118,604	3,823,633
24	Circuit West Solar	2018	0.53	0.477	602,106	2,939,331
25	Cadillac Solar Garden	2021	0.45	0.445	39,670	1,120,045
26						
27						
28						
29						
30						
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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GENERATING PLANT STATISTICS (Other Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion, gas turbine plants, wind, solar, biomass, etc. For nuclear, see inst. 11, p. 403. 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.

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,

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
978,429	346,696		422,784			2
1,248,382	421,773		403,086			3
2,189,296	299,695		589,025			4
2,627,253	247,364		465,185			5
1,028,395	317,064		589,370			6
2,542,373	335,849		407,432			7
3,101,160	619,832		680,612			8
3,113,475	390,034		543,429			9
5,270,862	349,325		621,505			10
4,016,389	324,556		513,359			11
						12
						13
						14
2,262,305	(688,307)		2,565,004			15
2,060,674	3,235,589		4,123,943			16
1,773,544	2,273,409		2,187,343			17
1,529,743	1,865,172		2,047,109			18
	309,452		3,735			19
						20
						21
2,653,421	14,266		88,246			22
3,823,633	777		27,681			23
5,545,908	0		4,698			24
2,488,989	3,261		18,162			25
						26
						27
						28
						29
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						31
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						41

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
410	22 & 23	a	A portion of GVSU and WMU solar garden generation is reported as purchased power expense, included on page 326.		
410	16	a	A portion of Crosswinds Phase II generation is reported as purchased power expense, included on page 326.		
410	19	a	We incurred \$313,187 in O&M costs for a developing wind farm, which is expected to go operational in 2022.		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr)		Year of Report December 31, 2021	
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, Removed 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)	Construction			
				Start (d)	Completion (e)		
8	Ludington Pumped Storage	Plant Upgrade *	386.75	2019	2022		
9		Unit 3					
10		* Note: Ludington is jointly owned by Consumers Energy Co (51%) and Detroit Edison Co (49%) Each company will receive their prorata portion of the incremental capacity from the upgrade.					
11	Crescent Wind Park	Controls Upgrade	166.00	2023	2023		
12							
13							
14							
15							
16							
17							
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	Crescent Wind Park	Hillsdale, MI	Wind	150 MW	150 MW	4/1/2020	2/15/2021
21							
22							
23	Cadillac Solar Garden	Cadillac, MI	Solar	0.45 MW	0.45 MW	8/1/2020	6/23/2023
24							
25							
26							
D. New Units In Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name & Location (a)	TYPE (Hydro, pumped storage, steam, Internal comb., gas-turbine, nuclear wind, solar, biomass, etc.) (b)	Unit (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
27							
28							
29							
30							
31							
32							
33							

Name of Respondent Consumers 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, 2021	Year of Report December 31, 2021
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STEAM ELECTRIC GENERATING PLANTS

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

BOILERS

(Include both ratings for the boiler and the turbine-generator or dual-rated installations)

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS <i>(Include both ratings for the boiler and the turbine-generator or dual-rated installations)</i>						
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)		
1	J H Campbell	West Olive	1-1962	Coal-Pulverized	2,700	1050/1000	1,925		
2									
3									
4									
5					1-1967	Coal-Pulverized	3,800	1000/1000	2,550
6					1-1980 (1)	Coal-Pulverized	2,450	1005/1000	6,156
7	D E Karn	Essexville							
8									
9					1-1959	Coal-Pulverized	2,725	1050/1050	1,750
10									
11					1-1961	Coal-Pulverized	2,700	1050/1000	1,750
12									
13			1-1975	No. 2 Oil & Natural Gas	2,250	955/955	4,625		
14									
15			1-1977	No. 2 Oil & Natural Gas	2,250	955/955	4,625		
16									
17									
18	Zeeland	Zeeland	1-2002	Combined Cycle	2,350	1055	660		
19									
20	Jackson	Jackson	1-2002	Combined Cycle	945	753	2000		
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, 2021
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STEAM ELECTRIC GENERATING PLANTS (cont'd)

operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.
7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												Line No.
Year In-stalled	TURBINES Include both ratings for boiler and turbine-generator of dual-rated installations				GENERATORS NAME PLATE Rating in Kw						Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)		(s)
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1962	265	CC	2400	3600	97,400	132,600	25.0	45.0	0.85	16.0	1,560.8	1
					97,400	132,600	25.0	45.0	0.85	16.0		2
1967	403.9	TC	3500	3600	325,200	378,800	30.0	60.0	0.77	20.0		3
1980	939	TC	2400	3600	687,800	916,800	30.0	75.0	0.86	18.0		4
1959	272	CC	2400	3600	108,800	136,000	25.0	45.0	0.85	16.0	1,946.25	5
					108,800	136,000	25.0	45.0	0.85	16.0		6
1961	272	CC	2400	3600	108,800	136,000	25.0	45.0	0.85	16.0		7
					108,800	136,000	25.0	45.0	0.85	16.0		8
1975	692.5	TC	1800	3600	387,800	692,500	15.0	60.0	0.85	26.0	590.75	9
1977	709.8	TC	1800	3600	518,000	709,800	45.0	75.0	0.85	26.0		10
2002	552	TC	1478	3600	516,000	590,800	15.0	45.0	0.85	18.0		11
2002	602	SC	900	3600	653,180	653,180	N/A	N/A	0.85	13.8		12
+ J H Campbell - Shaft connected boiler feed pumps - 4,320 hp per pump - one each turbine.												13
												14
												15
												16
												17
												18
												19
												20
												21
												22
												23
												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) December 31, 2021
FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
413 A		C	(1) Respondent, Michigan Public Power Agency and Wolverine Power Supply Cooperative, nonassociated companies, are co-owners, as tenants in common, of the J H Campbell No 3 unit with Respondent having a 93.31% undivided interest, Michigan Public Power Agency a 4.80% undivided interest, Wolverine Power Supply Cooperative a 1.89% undivided interest. Respondent is operator of the plant and is responsible for operation and maintenance. Respondent and the other owners are entitled to the generating capability and energy output of the unit in the percentages indicated above. Respondent and Michigan Public Power Agency also are co-owners, as tenants in common, of substation and certain transmission facilities included in the project. Respondent and Wolverine Power Supply Cooperative also are co-owners, as tenants in common, of certain transmission facilities included in the project. Operation, maintenance and other expenses are shared by Respondent and other owners according to contractual arrangements. Expense accounts affected are steam-electric power generation operation and maintenance accounts, transmission operation and maintenance accounts, certain administrative and general operation accounts and general tax accounts.

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HYDROELECTRIC GENERATING PLANTS

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

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1	Hardy	Newaygo County, Big Prairie Township	Muskegon	Attended*	Vert F	1931	100'
2					Vert F	1931	100'
3					Vert F	2009	100'
4	Hodenpyl	Wexford County, Springville Township	Manistee	Attended*	Vert F	1925	67.5'
5					Vert F	1925	67.5'
6	Tippy	Manistee County, Dickson Township	Manistee	Attended*	Vert F	1918	57.5'
7					Vert F	1918	57.5'
8					Vert F	1918	57.5'
9							
10							
11							
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26							
27							
28							
29		*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, 2021
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HYDROELECTRIC GENERATING PLANTS (Continued)

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

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
99'	163.6	14,800	1931	7.5	3	60	10.00	1	31.52	1
99'	163.6	14,800	1931	7.5	3	60	10.00	1		2
99'	163.6	15,400	2009	7.5	3	60	11.52	1		3
62'	120.0	12,000	1925	7.5	3	60	8.50	1	17.00	4
62'	120.0	12,000	1925	7.5	3	60	8.50	1		5
57.5'	109.1	10,000	1918	7.5	3	60	6.70	1		6
57.5'	109.1	10,000	1918	7.5	3	60	6.70	1	20.10	7
57.5'	109.1	10,000	1918	7.5	3	60	6.70	1		8
57.5'	109.1	10,000	1918	7.5	3	60	6.70	1		9
										10
										11
										12
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) December 31, 2021	Year of Report December 31, 2021
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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. 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 <i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I), or Tubular (T). Designate reversible type units by appropriate footnote)</i>				
				Attended or Unattended	Type of Unit	Year Installed	Gross Static Head with Pond Full	Design Head
	(a)	(b)	(c)	(d)	(e)	(f)	(g) (3)	(h)
1	Ludington (1) (4)	Ludington	Lake Michigan	Attended	Vert F (2)	1973	360.7'	353'
2								
3								
4	Ludington U2	Ludington	Lake Michigan	Attended	Vert F	2015	360.7'	353'
5	Ludington U4	Ludington	Lake Michigan	Attended	Vert F	2016	360.7'	353'
6	Ludington U5	Ludington	Lake Michigan	Attended	Vert F	2017	360.7'	353'
7	Ludington U6	Ludington	Lake Michigan	Attended	Vert F	2018	360.7'	353'
8	Ludington U1	Ludington	Lake Michigan	Attended	Vert F	2019	360.7'	353'

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 2021 of 581.33'.

30

31 (4) Ludington U3 has been in an extended outage to overhaul/upgrade and was not operated in the 2021

32 calendar year

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, 2021
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PUMPED STORAGE GENERATING PLANTS (Continued)

generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses	and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether
---	---

SEPARATE MOTOR-DRIVEN PUMPS

RPM <i>(Designate whether turbine or pump)</i> (i)	Maximum Hp Capacity of Unit at Design Head (j)	Year Installed (k)	Type (l)	RPM (m)	Phase (n)	Fre-quency or dc (o)	NAME PLATE RATING IN		
							Hp (p)	MV's (q)	Line No.
NA									1
									2
									3
									4
									5
									6
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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PUMPED STORAGE GENERATING PLANTS (Continued)

lessee is an associated company. contemplated.

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

Line No.	GENERATORS OR GENERATOR/MOTORS <i>(In column (v) designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (x)
	Year Installed (r)	Voltage (s)	Phase (t)	Frequency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether Mva, MW, or HP; indicate power factor) (v)	Number of Units in Plant (w)	
1	1973	20.0	3	60 Hz	Generator	1	329.80
2					329.8 MW		
3					0.85 Power Factor		
4							
5	2015	20.0	3	60 Hz	Generator	1	386.75
6					386.75 MW		
7					0.85 Power Factor		
8							
9	2016	20.0	3	60 Hz	Generator	1	386.75
10					386.75 MW		
11					0.85 Power Factor		
12							
13	2017	20.0	3	60 Hz	Generator	1	386.75
14					386.75 MW		
15					0.85 Power Factor		
16							
17	2018	20.0	3	60 Hz	Generator	1	386.75
18					386.75 MW		
19					0.85 Power Factor		
20							
21	2019	20.0	3	60 Hz	Generator	1	386.75
22					386.75 MW		
23					0.85 Power Factor		
24							
25							
26							

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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- | | |
|--|---|
| <p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars</p> |
|--|---|

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers			
			<i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	Zeeland	Zeeland	Gas-Turbine	2001	Open	Direct Connected
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	Retired:					
20	Campbell A (11/30/18)					
21	Gaylord 1-3 (11/30/18)					
22	Gaylord 4 & 5 (11/1/13)					
23	Morrow A & B (3/13/14)					
24	Straits (11/30/18)					
25	Thetford 1 (5/31/15)					
26	Thetford 3 (3/31/18)					
27	Thetford 5 - 9 (9/14/13)					
28	Thetford 2, 4 (6/1/19)					
29						
30						
31						
32						
33						
34						
35						

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INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

(details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

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

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name Plate Ratings in Mw) (n)	Line No.
	Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)		
	2001	18.0	3	60	188.7	2	377.40	1
								2
								3
								4
								5
								6
								7
								8
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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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 <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	To	Operating	Designed		(f)	(g)	
	(a)	(b)	(c)	(d)				
1	N/A							
2								
3								
4								
5								
6								
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35								
36	TOTAL					0	0	0

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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
422	1	a	In October 2020, Consumers completed the sale of the electric utility's transmission equipment to METC. Therefore, the assets were sold and no longer on the property record at year end. The Federal Energy Regulatory Commission approved Consumers Energy's sale in Docket No. EC20-78-000 on August 18, 2020.

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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines. underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these

2. Provide separate subheadings for overhead and

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	N/A						
2							
3							
4							
5							
6							
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43							
44	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, 2021
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate foot- note, and costs of Underground Conduit in col. (m) 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration & Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductor s and Device (n)	Asset Retire Costs (o)	Total (p)	
									1
									2
									3
									4
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									43
			0	0	0	0	0	0	44

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SUBSTATIONS

- | | |
|---|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10Mva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> | <p>4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> |
|---|--|

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ABBE - COMINS TWP	Distribution	140000	24900	
2	ABERDEEN - GRAND RAPIDS	Distribution	46000	12470	
3	ACME - ACME TWP	Distribution	140000	46000	7200
4	AGNEW - GRAND HAVEN TWP	Distribution	46000	8320	
5	ALABAMA - SWAN CREEK TWP	Distribution	46000	8320	
6	ALAMO - ALAMO TWP	Distribution	48600	26190	
7	ALBER - BATTLE CREEK TWP a	Distribution	46000	8320	
8	ALBER - BATTLE CREEK TWP b	Distribution	46000	8320	
9	ALCONA HYDRO - CURTIS TWP a	Distribution	138000	4800	
10	ALCONA HYDRO - CURTIS TWP b	Distribution	4800	24900	
11	ALCONA HYDRO - CURTIS TWP c	Distribution	4800	24900	
12	ALCONA HYDRO - CURTIS TWP d	Distribution	4800	24900	
13	ALCONA HYDRO - CURTIS TWP e	Distribution	4800	24900	
14	ALDEN - CLEARWATER TWP	Distribution	46000	12470	
15	ALDER CREEK - NEWTON TWP	Distribution	138000	24900	
16	ALDRICH - FLINT	Distribution	46000	8320	
17	ALGER - MOFFITT TWP	Distribution	138000	24900	
18	ALGOMA - ALGOMA TWP	Distribution	130000	46000	4800
19	ALLENDALE - ALLENDALE TWP	Distribution	46000	8320	
20	ALMA - GREENDALE TWP	Distribution	138000	46000	4800
21	ALMEDA - FRASER TWP	Distribution	138000	46000	4800
22	ALPINE - ALPINE TWP a	Distribution	138000	13090	
23	ALPINE - ALPINE TWP b	Distribution	138000	13090	
24	ALTO - LOWELL TWP	Distribution	46000	8320	
25	AMBER - MARQUETTE TWP a	Distribution	138000	46000	4800
26	AMBER - MARQUETTE TWP b	Distribution	138000	46000	4800
27	AMPERSEE - KALAMAZOO	Distribution	45000	8720	
28	ANGELL - ACME TWP	Distribution	46000	12470	
29	ANTRIM - ELK RAPIDS TWP	Distribution	46000	12470	
30	APPLE - EGELSTON TWP a	Distribution	46000	8320	
31	APPLE - EGELSTON TWP b	Distribution	46000	12470	
32	APPLETON - BIG RAPIDS TWP	Distribution	48600	13090	
33	ARTHUR - WRIGHT TWP	Distribution	138000	12470	
34	ASH ROAD - LITCHFIELD TWP	Distribution	140000	8720	
35	ASHLEY - ELBA TWP	Distribution	45000	8720	
36	ASHMAN CIRCLE - MIDLAND TWP a	Distribution	46000	8320	
37	ASHMAN CIRCLE - MIDLAND TWP b	Distribution	46000	8320	
38	ASYLUM - FLINT	Distribution	46000	13800	
39	ATHENS - ATHENS TWP	Distribution	46000	8320	
40	ATHERTON - BURTON TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated lease, 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)	
13	1					1
13	1					2
50	1					3
13	1					4
6	1					5
20	1					6
0	0					7
13	2					8
15	5					9
0	0					10
0	0					11
0	0					12
0	0					13
5	1					14
13	1					15
13	1					16
13	1					17
50	1					18
6	1					19
50	1					20
30	1					21
0	0					22
25	2					23
13	1					24
0	0					25
90	2					26
13	1					27
3	1					28
6	1					29
0	0					30
19	2					31
20	1					32
10	1					33
20	1					34
6	1					35
0	0					36
13	2					37
20	1					38
6	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ATLAS - ATLAS TWP	Distribution	46000	8320	
2	ATWATER - TEXAS TWP a	Distribution	46000	8320	
3	ATWATER - TEXAS TWP b	Distribution	46000	24900	
4	AU GRES - SIMS TWP a	Distribution	46000	12000	
5	AU GRES - SIMS TWP b	Distribution	46000	12000	
6	AUBIL LAKE - THORNAPPLE TWP	Distribution	138000	24900	
7	AUBURN - WILLIAMS TWP	Distribution	46000	8320	
8	AUGUSTA - ROSS TWP	Distribution	46000	8320	
9	AUSTIN - PORTAGE TWP	Distribution	46000	8320	
10	BABCOCK - SHERWOOD	Distribution	46000	24900	
11	BACKUS - BACKUS TWP	Distribution	138000	24900	
12	BAGLEY - BAGLEY TWP a	Distribution	138000	24900	
13	BAGLEY - BAGLEY TWP b	Distribution	138000	24900	
14	BAILEY - CASNOVIA TWP	Distribution	46000	8320	
15	BALCOM - READING	Distribution	46000	8320	
16	BALDWIN - PLEASANT PLAINS TWP	Distribution	46000	8320	
17	BALLENGER - FLINT a	Distribution	46000	8320	
18	BALLENGER - FLINT b	Distribution	46000	8320	
19	BALZER - ONONDAGA TWP	Distribution	46000	24900	
20	BARD ROAD - SAGE TWP	Distribution	138000	46000	4800
21	BARNARD - SAGINAW a	Distribution	46000	8320	
22	BARNARD - SAGINAW b	Distribution	46000	8320	
23	BARNUM CREEK - NEWTON	Distribution	138000	8320	
24	BARRY - HASTINGS TWP a	Distribution	140000	46000	7200
25	BARRY - HASTINGS TWP b	Distribution	140000	46000	7200
26	BARRYTON - CHIPPEWA TWP	Distribution	70000	26190	
27	BASS CREEK - ROBINSON TWP	Distribution	140000	46000	7200
28	BASS LAKE - RIVERTON TWP	Distribution	46000	8320	
29	BATAVIA - BATAVIA TWP	Distribution	138000	46000	4800
30	BATES - WHITE WATER TWP	Distribution	46000	12470	
31	BATH - BATH TWP	Distribution	45000	8720	
32	BATTEESE - HENRIETTA TWP	Distribution	46000	24900	
33	BAUM STREET - SAGINAW a	Distribution	45000	8720	
34	BAUM STREET - SAGINAW b	Distribution	45000	8720	
35	BAVARIAN - FRANKENMUTH TWP	Distribution	46000	8320	
36	BAY HARBOR - RESORT TWP	Distribution	46000	12470	
37	BAY ROAD - FRANKENLUST TWP a	Distribution	138000	24900	
38	BAY ROAD - FRANKENLUST TWP b	Distribution	138000	24900	
39	BAYBERRY - BYRON TWP	Distribution	138000	13090	
40	BEADLE - EMMET TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	1					1
0	0					2
25	2					3
0	0					4
6	2					5
13	1					6
10	1					7
6	1					8
13	1					9
13	1					10
13	1					11
0	0					12
25	2					13
3	1					14
3	1					15
6	1					16
0	0					17
25	2					18
6	1					19
40	1					20
0	0					21
25	2					22
20	1					23
0	0					24
100	2					25
13	1					26
50	1					27
3	1					28
40	1					29
13	1					30
13	1					31
13	1					32
0	0					33
25	2					34
13	1					35
6	1					36
0	0					37
60	2					38
20	1					39
6	1					40

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, 2021
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SUBSTATIONS

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

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
0	0					2
0	0					3
0	0					4
260	5					5
7	1					6
6	1					7
40	1					8
13	1					9
6	1					10
20	1					11
6	1					12
0	0					13
0	0					14
180	3					15
7	1					16
20	1					17
50	1					18
6	1					19
13	1					20
3	1					21
13	1					22
13	1					23
8	1					24
6	1					25
20	1					26
20	1					27
13	1					28
20	1					29
6	1					30
3	1					31
0	0					32
200	2					33
5	1					34
13	1					35
6	1					36
20	1					37
100	1					38
6	1					39
20	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, 2021
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SUBSTATIONS

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

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
14	1					1
0	0					2
6	2					3
0	0					4
0	0					5
90	3					6
0	0					7
40	2					8
0	0					9
0	0					10
0	0					11
0		1				12
160	4					13
60	2					14
0	0					15
13	1					16
6	1					17
20	1					18
13	1					19
0	0					20
88	2					21
13	1					22
13	1					23
0	0					24
33	2					25
23	2					26
0	0					27
6	1					28
7	1					29
6	1					30
13	1					31
13	1					32
0	0					33
80	2					34
14	1					35
50	1					36
13	1					37
20	1					38
13	1					39
0	0					40

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SUBSTATIONS

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

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
225	3					2
0	0					3
25	2					4
6	1					5
6	1					6
13	1					7
13	1					8
13	1					9
13	1					10
100	1					11
0	0					12
0	0					13
103	3					14
0	0					15
25	2					16
13	1					17
25	2					18
0	0					19
13	1					20
13	1					21
13	1					22
0	0					23
25	2					24
0	0					25
26	2					26
13	1					27
20	1					28
50	1					29
0	0					30
25	2					31
0	0					32
40	2					33
13	1					34
6	1					35
13	1					36
40	1					37
13	1					38
13	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CARROLLTON - BUENA VISTA TWP a	Distribution	46000	8720	
2	CARROLLTON - BUENA VISTA TWP b	Distribution	23000	8320	
3	CARSON CITY - BLOOMER TWP	Distribution	45000	8720	
4	CARY ROAD - COLUMBIA TWP	Distribution	46000	24900	
5	CASCADE - CASCADE TWP a	Distribution	43800	8720	
6	CASCADE - CASCADE TWP b	Distribution	43800	8720	
7	CASCO - CASCO TWP	Distribution	45000	8720	
8	CASINO - CHIPPEWA TWP	Distribution	46000	8320	
9	CASS ROAD - GARFIELD TWP	Distribution	46000	12470	
10	CEDAR LAKE - OSCODA TWP	Distribution	46000	24900	
11	CEDAR SPRINGS - SOLON TWP	Distribution	138000	24900	
12	CELLASTO - MARSHALL TWP	Distribution	46000	24900	
13	CEMENT CITY - COLUMBIA TWP	Distribution	138000	46000	4800
14	CENTER ROAD - BURTON TWP	Distribution	46000	8320	
15	CENTRAL LAKE - CENTRAL LAKE TWP	Distribution	46000	12470	
16	CENTREVILLE - NOTTAWA TWP	Distribution	46000	24900	
17	CERESCO - MARSHALL TWP	Distribution	46000	8320	
18	CERTAINTEED - JACKSON TWP	Distribution	46000	8320	
19	CHAFFEE - GRAND RAPIDS	Distribution	46000	12470	
20	CHAPIN - CHAPIN TWP	Distribution	46000	8320	
21	CHARLOTTE - EATON TWP	Distribution	46000	8720	
22	CHASE - CHASE TWP	Distribution	138000	46000	7200
23	CHAUNCEY - SHERIDAN TWP	Distribution	46000	8320	
24	CHAUVEZ - PERE MARQUETTE TWP	Distribution	45000	13090	
25	CHEBOYGAN - BENTON TWP a	Distribution	46000	12470	
26	CHEBOYGAN - BENTON TWP b	Distribution	46000	12470	
27	CHEESMAN - PINE RIVER	Distribution	138000	8320	
28	CHENEY LIMESTONE - BELLEVUE TWP	Distribution	46000	8320	
29	CHERRY - GREEN LAKE TWP	Distribution	46000	12470	
30	CHESANING - CHESANING TWP	Distribution	46000	8320	
31	CHESTER - CHESTER TWP	Distribution	46000	24900	
32	CHEYENNE - SAGINAW a	Distribution	46000	8320	
33	CHEYENNE - SAGINAW b	Distribution	46000	8320	
34	CHICAGO - GEORGETOWN TWP	Distribution	138000	13090	
35	CHURCHILL - LESLIE TWP	Distribution	138000	46000	7200
36	CLARE - GRANT TWP	Distribution	138000	24900	
37	CLAREMONT - BRIDGEPORT TWP a	Distribution	138000	46000	4800
38	CLAREMONT - BRIDGEPORT TWP b	Distribution	138000	46000	4800
39	CLARKSVILLE - ODESSA TWP	Distribution	46000	8320	
40	CLAY - GRAND RAPIDS	Distribution	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, 2021
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SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	2					1
0	0					2
13	1					3
13	1					4
0	0					5
27	2					6
13	1					7
13	1					8
20	1					9
6	1					10
20	1					11
6	1					12
40	1					13
13	1					14
6	1					15
13	1					16
3	1					17
6	1					18
20	1					19
3	1					20
20	1					21
50	1					22
13	1					23
6	1					24
0	0					25
16	2					26
13	1					27
3	1					28
6	1					29
13	1					30
6	1					31
0	0					32
40	2					33
20	1					34
50	1					35
14	1					36
0	0					37
200	2					38
5	1					39
20	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	CLEAR LAKE - GRASS LAKE TWP	Distribution	46000	24900	
2	CLEARWATER - CLEARWATER TWP	Distribution	138000	46000	4800
3	CLEVELAND - SPRING LAKE TWP	Distribution	130000	46000	4800
4	CLIMAX - CHARLESTON TWP	Distribution	46000	8320	
5	CLIO - VIENNA TWP	Distribution	46000	8720	
6	CLOVERLEAF - NEWARK TWP.	Distribution	45000	8720	
7	CLUB - DALTON TWP	Distribution	138000	12470	
8	CLYDE ROAD - IONIA TWP	Distribution	46000	24900	
9	COBB PLANT - MUSKEGON a	Distribution	138000	46000	2400
10	COBB PLANT - MUSKEGON b	Distribution	138000	46000	2400
11	COBB PLANT - MUSKEGON c	Distribution	138000	46000	4800
12	COCHRAN - EATON TWP	Distribution	138000	24900	
13	COGGINS - FRASER TWP	Distribution	46000	8320	
14	COIT AVENUE - PLAINFIELD TWP	Distribution	46000	12470	
15	COLE CREEK - FLUSHING TWP	Distribution	138000	46000	4800
16	COLEMAN - WARREN TWP	Distribution	46000	8320	
17	COLLEGE PARK - MADISON TWP	Distribution	46000	12470	
18	COLON - COLON TWP	Distribution	45000	8720	
19	COLONY FARM - KALAMAZOO	Distribution	138000	24900	
20	COLUMBIA - BATTLE CREEK TWP	Distribution	45000	8720	
21	COMSTOCK - COMSTOCK TWP	Distribution	45000	8720	
22	CONCORD - CONCORD TWP	Distribution	46000	8320	
23	CONKLIN PARK - CROTON TWP	Distribution	46000	8320	
24	CONVIS - CONVIS TWP	Distribution	138000	24900	
25	COOKE DAM - OSCODA TWP a	Distribution	46000	2400	
26	COOKE DAM - OSCODA TWP b	Distribution	4800	2400	
27	COOKE DAM - OSCODA TWP c	Distribution	4800	2400	
28	COOLEY - KALAMAZOO a	Distribution	46000	8320	
29	COOLEY - KALAMAZOO b	Distribution	46000	8320	
30	COOLEY - KALAMAZOO c	Distribution	45000	8720	
31	COOPER - COOPER TWP	Distribution	46000	8320	
32	COOPERSVILLE - POLKTON TWP	Distribution	46000	8320	
33	CORNELL - CALEDONIA TWP	Distribution	138000	46000	4800
34	CORUNNA - CALEDONIA TWP	Distribution	46000	8320	
35	COTTAGE GROVE - KAWKAWLIN TWP	Distribution	138000	24900	
36	COURT STREET - BURTON TWP	Distribution	46000	8320	
37	COWAN LAKE - CANNON TWP	Distribution	140000	26200	
38	CRAHEN - GRAND RAPIDS TWP	Distribution	138000	12470	
39	CRANBROOK - EMMETT TWP	Distribution	46000	24940	
40	CRAWFORD - UNION TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
5	1					1
30	1					2
100	1					3
6	1					4
20	1					5
6	1					6
20	1					7
13	1					8
0	0					9
0	2					10
300		1				11
13	1					12
6	1					13
20	1					14
50	1					15
13	1					16
20	1					17
13	1					18
13	1					19
13	1					20
20	1					21
6	1					22
6	1					23
13	1					24
12	2					25
0	0					26
0		1				27
0	0					28
29	3					29
0	0					30
6	1					31
13	1					32
100	1					33
13	1					34
13	1					35
20	1					36
13	1					37
20	1					38
13	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CROFTON - KALKASKA TWP a	Distribution	46000	12470	
2	CROFTON - KALKASKA TWP b	Distribution	46000	12470	
3	CROTON - CROTON TWP	Distribution	138000	46000	4800
4	CRYSTAL - CRYSTAL TWP	Distribution	45000	8720	
5	CURTIS - EDENVILLE TWP	Distribution	46000	8320	
6	CUTLERVILLE - BYRON TWP a	Distribution	46000	12470	
7	CUTLERVILLE - BYRON TWP b	Distribution	45000	13090	
8	DALE ROAD - BEAVERTON TWP	Distribution	46000	8320	
9	DAVENPORT - SAGINAW	Distribution	46000	8320	
10	DAVID - PORTLAND	Distribution	138000	46000	7200
11	DAVISON - DAVISON TWP	Distribution	45000	8720	
12	DEAN ROAD - TYRONE TWP	Distribution	25000	24900	
13	DEER LAKE - HAYES TWP	Distribution	46000	8320	
14	DEERFIELD - BLISSFIELD TWP	Distribution	47400	13090	
15	DEJA - DAY TWP	Distribution	138000	46000	4800
16	DELANEY - BURTON TWP	Distribution	138000	46000	4800
17	DELHI - LANSING TWP a	Distribution	140000	46000	7200
18	DELHI - LANSING TWP b	Distribution	140000	46000	7200
19	DELTON - BARRY TWP	Distribution	45000	8720	
20	DERBY - STANTON TWP	Distribution	138000	8320	
21	DEWEY - WALKER TWP a	Distribution	45000	13090	
22	DEWEY - WALKER TWP b	Distribution	46000	13090	
23	DEWITT - DEWITT TWP a	Distribution	46000	8320	
24	DEWITT - DEWITT TWP b	Distribution	46000	8320	
25	DEXTER TRAIL - STOCKBRIDGE TWP a	Distribution	46000	8320	
26	DEXTER TRAIL - STOCKBRIDGE TWP b	Distribution	46000	24900	
27	DIETZ ROAD - BOYNE VALLEY TWP	Distribution	46000	12470	
28	DIMONDALE - WINDSOR TWP	Distribution	46000	8320	
29	DIVISION - BYRON TWP	Distribution	46000	12470	
30	DIXIE - MT MORRIS TWP	Distribution	46000	8320	
31	DOBSON ROAD - Fayette TWP	Distribution	48600	8720	
32	DOEHLER JARVIS - PARIS TWP a	Distribution	48600	13090	
33	DOEHLER JARVIS - PARIS TWP b	Distribution	46000	12470	
34	DONTZ ROAD - MANISTEE TWP	Distribution	46000	12470	
35	DORR CORNERS - DORR TWP	Distribution	140000	8720	
36	DORT - GENESEE TWP a	Distribution	138000	46000	4800
37	DORT - GENESEE TWP b	Distribution	138000	46000	4800
38	DOWLING - HUDSON TWP	Distribution	138000	46000	4800
39	DRAKE ROAD - OSHTEMO TWP a	Distribution	138000	8320	
40	DRAKE ROAD - OSHTEMO TWP b	Distribution	138000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
5	2					2
40	1					3
6	1					4
13	1					5
33	2					6
0	0					7
6	1					8
13	1					9
50	1					10
20	1					11
30	1					12
6	1					13
6	1					14
40	1					15
100	1					16
0	0					17
100	2					18
13	1					19
13	1					20
0	0					21
40	2					22
0	0					23
25	2					24
0	0					25
16	2					26
6	1					27
13	1					28
13	1					29
13	1					30
13	1					31
33	2					32
0	0					33
6	1					34
13	1					35
0	0					36
200	2					37
50	1					38
0	0					39
40	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DUCK LAKE - CLARENCE TWP	Distribution	45000	8720	
2	DUFFIELD - CLAYTON TWP	Distribution	138000	24900	
3	DUNBAR - MONROE	Distribution	46000	12470	
4	DUNHAM - FLUSHING TWP	Distribution	46000	8320	
5	DUPONT - WHITE RIVER TWP	Distribution	140000	13800	
6	DUQUITE - LINCOLN TWP	Distribution	138000	24900	
7	DURAND - VERNON TWP	Distribution	46000	8320	
8	DUTTON - GAINES TWP a	Distribution	138000	12470	
9	DUTTON - GAINES TWP b	Distribution	138000	12470	
10	EAST BAY - EAST BAY TWP	Distribution	45000	13090	
11	EAST GENESEE AVE - BUENA VISTA TWP a	Distribution	46000	8320	
12	EAST GENESEE AVE - BUENA VISTA TWP b	Distribution	46000	8320	
13	EAST GRANT - GRANT TWP	Distribution	46000	8320	
14	EAST JACKSON - LEONI TWP	Distribution	45000	8720	
15	EAST JORDAN - SOUTH ARM TWP	Distribution	46000	12470	
16	EAST LAKE - STRONACH TWP	Distribution	45000	13090	
17	EAST MUSKEGON - MUSKEGON	Distribution	46000	12470	
18	EAST TAWAS - BALDWIN TWP	Distribution	138000	24900	
19	EASTLAWN - MIDLAND TWP	Distribution	46000	8320	
20	EASTON - EASTON TWP	Distribution	138000	24900	
21	EASTWOOD - KALAMAZOO	Distribution	46000	8320	
22	EDDY - SAGINAW	Distribution	46000	8320	
23	EDENVILLE DAM - TOBACCO TWP a	Distribution	140000	46000	7200
24	EDENVILLE DAM - TOBACCO TWP b	Distribution	45000	2400	
25	EDGEWOOD - LAFAYETTE TWP a	Distribution	46000	8320	
26	EDGEWOOD - LAFAYETTE TWP b	Distribution	46000	8320	
27	EDMORE - HOME TWP	Distribution	45000	11550	
28	EIGHT POINT - GARFIELD TWP	Distribution	46000	24900	
29	ELEVENTH STREET - ALAMO TWP	Distribution	46000	24900	
30	ELLIS - FRUITPORT TWP	Distribution	138000	12470	
31	ELLSWORTH - WALKER TWP a	Distribution	45000	7560	
32	ELLSWORTH - WALKER TWP b	Distribution	45000	7560	
33	ELLSWORTH - WALKER TWP c	Distribution	46000	7560	
34	ELLSWORTH - WALKER TWP d	Distribution	45000	7560	
35	ELM STREET - BATTLE CREEK a	Distribution	138000	8320	
36	ELM STREET - BATTLE CREEK b	Distribution	46000	8320	
37	ELM STREET - BATTLE CREEK c	Distribution	138000	46000	4800
38	ELMWOOD - ELMWOOD TWP	Distribution	138000	46000	13800
39	ELSIE - DUPLAIN TWP	Distribution	46000	8320	
40	EMERALD - KALAMAZOO a	Distribution	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6	1					1
13	1					2
13	1					3
13	1					4
13	1					5
13	1					6
13	1					7
0	0					8
40	2					9
13	1					10
0	0					11
13	2					12
3	1					13
20	1					14
13	1					15
13	1					16
20	1					17
13	1					18
13	1					19
20	1					20
13	1					21
13	1					22
57	2					23
0	0					24
0	0					25
2	2					26
6	1					27
6	1					28
6	1					29
20	1					30
0	0					31
0	0					32
80	4					33
0	0					34
0	0					35
0	0					36
98	3					37
50	1					38
6	1					39
33	2					40

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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	EMERALD - KALAMAZOO b	Distribution	45000	8720	
2	EMERSON - CASCADE TWP a	Distribution	138000	12470	
3	EMERSON - CASCADE TWP b	Distribution	140000	13090	
4	EMMET - BEAR CREEK TWP	Distribution	138000	46000	4800
5	ENGLISHVILLE - ALGOMA TWP	Distribution	138000	24900	
6	ENSLEY - ENSLEY TWP	Distribution	46000	8320	
7	ESSEXVILLE - HAMPTON TWP	Distribution	46000	8320	
8	EUREKA - EUREKA TWP	Distribution	138000	46000	4800
9	EVANSTON - EGELSTON TWP a	Distribution	46000	12470	
10	EVANSTON - EGELSTON TWP b	Distribution	46000	12470	
11	FAIRBANKS - WALKER TWP a	Distribution	46000	7560	
12	FAIRBANKS - WALKER TWP b	Distribution	46000	7560	
13	FAIRFIELD - MADISON TWP	Distribution	45000	13090	
14	FARR ROAD - MANISTEE TWP	Distribution	138000	46000	4800
15	FARRINGTON - CHASE TWP	Distribution	46000	8320	
16	FELCH ROAD - GARFIELD TWP	Distribution	140000	46000	7200
17	FENNVILLE - CLYDE TWP	Distribution	45000	8720	
18	FENTON - FENTON TWP	Distribution	46000	8320	
19	FERGUSON - SUMMIT TWP	Distribution	46000	8320	
20	FERRIS STREET - GRAND HAVEN TWP	Distribution	45000	8320	
21	FIELD ROAD - VIENNA TWP	Distribution	45000	8720	
22	FIFTEEN MILE ROAD - MARSHALL TWP	Distribution	46000	24900	
23	FILLMORE - BLENDON TWP	Distribution	138000	12470	
24	FINDLEY - BUENA VISTA	Distribution	46000	8320	
25	FINE LAKE - JOHNSTOWN TWP	Distribution	46000	8320	
26	FISH LAKE - HOLLY TWP	Distribution	45000	8720	
27	FITZNER - EUREKA	Distribution	25000	24900	
28	FIVE CHANNELS HYDRO - OSCODA TWP	Distribution	46000	4360	
29	FLETCHER - LITTLE TRAVERSE TWP	Distribution	46000	13800	
30	FLUSHING - FLUSHING TWP	Distribution	46000	8320	
31	FLUSHING PARK - FLUSHING TWP a	Distribution	46000	8320	
32	FLUSHING PARK - FLUSHING TWP b	Distribution	46000	4330	
33	FOOTE HYDRO - OSCODA TWP a	Distribution	8320	4800	
34	FOOTE HYDRO - OSCODA TWP b	Distribution	8320	4800	
35	FOOTE HYDRO - OSCODA TWP c	Distribution	4800	4800	
36	FOOTE HYDRO - OSCODA TWP d	Distribution	46000	4800	
37	FOOTE HYDRO - OSCODA TWP e	Distribution	46000	4800	
38	FORDYCE - UNION TWP	Distribution	46000	8320	
39	FOREMAN - VERGENNES TWP	Distribution	45000	8720	
40	FOREST GROVE - JAMESTOWN TWP	Distribution	140000	13090	

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SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
0	0					2
40	2					3
40	1					4
13	1					5
6	1					6
13	1					7
50	1					8
0	0					9
25	2					10
0	0					11
40	2					12
6	1					13
50	1					14
3	1					15
50	1					16
13	1					17
14	1					18
13	1					19
13	1					20
13	1					21
6	1					22
13	1					23
13	1					24
6	1					25
13	1					26
20	1					27
6	1					28
13	1					29
20	1					30
0	0					31
5	2					32
0	0					33
0	0					34
0	0					35
0	0					36
11	5					37
13	1					38
13	1					39
20	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FORT CUSTER - BEDFORD TWP a	Distribution	138000	24900	
2	FORT CUSTER - BEDFORD TWP b	Distribution	138000	24900	
3	FOUNTAIN - BATTLE CREEK TWP a	Distribution	46000	8320	
4	FOUNTAIN - BATTLE CREEK TWP b	Distribution	46000	13800	
5	FOUNTAIN - BATTLE CREEK TWP c	Distribution	46000	4160	
6	FOUR MILE - WALKER TWP a	Distribution	138000	46000	7200
7	FOUR MILE - WALKER TWP b	Distribution	138000	46000	4800
8	FOUR MILE - WALKER TWP c	Distribution	138000	12470	
9	FOUR MILE - WALKER TWP d	Distribution	138000	13090	
10	FOURTEENTH STREET - BURTON TWP a	Distribution	45000	8720	
11	FOURTEENTH STREET - BURTON TWP b	Distribution	46000	8320	
12	FOX FARM - FILER TWP	Distribution	45000	13090	
13	FRANKENMUTH - FRANKENMUTH TWP a	Distribution	46000	8320	
14	FRANKENMUTH - FRANKENMUTH TWP b	Distribution	46000	8720	
15	FRANKFORT - WISE TWP a	Distribution	46000	12470	
16	FRANKFORT - WISE TWP b	Distribution	46000	12470	
17	FREELAND - TITTABAWASSEE TWP	Distribution	46000	8320	
18	FREEPORT - IRVING TWP	Distribution	46000	8320	
19	FREMONT - SHERIDAN TWP a	Distribution	46000	8320	
20	FREMONT - SHERIDAN TWP b	Distribution	46000	8320	
21	FRONTIER - RANSOM TWP	Distribution	45000	8720	
22	FROST - FROST TWP	Distribution	46000	8320	
23	FRUITPORT - BRUITPORT TWP	Distribution	45000	13090	
24	FULTON - ADA TWP a	Distribution	46000	12470	
25	FULTON - ADA TWP b	Distribution	46000	12470	
26	GALESBURG - CHARLESTON TWP	Distribution	46000	8320	
27	GAYLORD GENERATING - LIVINGSTON TWP	Distribution	138000	46000	4800
28	GEDDES - THOMAS TWP	Distribution	138000	8320	
29	GENESEEVILLE - GENESEE TWP	Distribution	46000	8320	
30	GERRISH - HIGGINS TWP	Distribution	46000	8320	
31	GETTY - MUSKEGON	Distribution	45000	13090	
32	GILKEY CREEK - BURTON TWP	Distribution	46000	8320	
33	GILSON - RICHLAND TWP	Distribution	46000	24900	
34	GIRARD - GIRARD TWP	Distribution	46000	8720	
35	GLADWIN - GROUT TWP a	Distribution	46000	8320	
36	GLADWIN - GROUT TWP b	Distribution	46200	8720	
37	GLENER - TITTABAWASSEE TWP	Distribution	138000	46000	4800
38	GLEN LAKE - GLEN ARBOR TWP a	Distribution	46000	12470	
39	GLEN LAKE - GLEN ARBOR TWP b	Distribution	46000	12470	
40	GLENDAL - KALAMAZOO	Distribution	46000	8720	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
200	2					2
0	0					3
0	0					4
38	3					5
0	0					6
0	0					7
0	0					8
240	4					9
0	0					10
33	2					11
13	1					12
0	0					13
25	2					14
0	0					15
13	2					16
13	1					17
6	1					18
0	0					19
25	2					20
6	1					21
3	1					22
13	1					23
0	0					24
25	2					25
13	1					26
15	1					27
13	1					28
13	1					29
6	1					30
13	1					31
13	1					32
13	1					33
13	1					34
0	0					35
19	2					36
38	1					37
0	0					38
13	2					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2021	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	GODFREY - LOWELL TWP	Distribution	46000	8320	
2	GOGUAC - BATTLE CREEK TWP	Distribution	46000	8320	
3	GOLDEN - MIDLAND TWP a	Distribution	46000	8320	
4	GOLDEN - MIDLAND TWP b	Distribution	46000	8320	
5	GOODALE - BEDFORD TWP	Distribution	46000	8320	
6	GRAND BLANC - GRAND BLANC TWP	Distribution	46000	8320	
7	GRAND LEDGE - ONEIDA TWP	Distribution	46000	8320	
8	GRAND RIVER - MERIDIAN TWP a	Distribution	46000	8320	
9	GRAND RIVER - MERIDIAN TWP b	Distribution	46000	8320	
10	GRAND VALLEY - TALLMADGE TWP	Distribution	46000	12470	
11	GRANDVILLE - WYOMING TWP a	Distribution	43800	13090	
12	GRANDVILLE - WYOMING TWP b	Distribution	48600	13090	
13	GRANT - ASHLAND TWP	Distribution	46000	8320	
14	GRASS LAKE - GRASS LAKE TWP	Distribution	46000	8320	
15	GRAYLING - GRAYLING TWP	Distribution	45000	8720	
16	GREENBUSH - HARRISVILLE TWP	Distribution	45000	11550	
17	GREENSPIRE - PORTAGE TWP	Distribution	46000	8320	
18	GREENVILLE - EUREKA TWP	Distribution	46000	8320	
19	GREENWOOD - HORTON TWP	Distribution	138000	24900	
20	GREGORY - UNADILLA TWP a	Distribution	46000	8320	
21	GREGORY - UNADILLA TWP b	Distribution	46000	8320	
22	GRODI ROAD - ERIE TWP	Distribution	138000	46000	4800
23	GROUT - GROUT TWP	Distribution	138000	46000	11500
24	GROVER - ARCADA TWP	Distribution	46000	8320	
25	GULL LAKE - ROSS TWP	Distribution	46000	8320	
26	GUN LAKE - ORANGEVILLE TWP	Distribution	45000	8720	
27	HACKETT - TITABAWASSE TWP	Distribution	138000	8320	
28	HAGADORN - MERIDIAN TWP	Distribution	138000	8320	
29	HAGER PARK - GEORGETOWN TWP	Distribution	138000	12470	
30	HALEY ROAD - DOVER TWP	Distribution	46000	12470	
31	HALLS LAKE - SHERIDAN TWP	Distribution	46000	8720	
32	HALSEY - HOLLY TWP a	Distribution	138000	46000	4800
33	HALSEY - HOLLY TWP b	Distribution	138000	46000	7200
34	HAMILTON - HEATH TWP	Distribution	45000	8720	
35	HAMMOND ROAD - GARFIELD TWP	Distribution	46000	12470	
36	HANNAH - PARADISE TWP	Distribution	46000	24900	
37	HANOVER - HANOVER TWP	Distribution	45000	8720	
38	HANSEN - WYOMING TWP	Distribution	46000	13090	
39	HARING - BOON TWP	Distribution	138000	8320	
40	HARLEM - OLIVE TWP a	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6	1					1
13	1					2
0	0					3
19	2					4
13	1					5
20	1					6
20	1					7
0	0					8
25	2					9
13	1					10
0	0					11
25	2					12
6	1					13
6	1					14
13	1					15
6	1					16
13	1					17
13	1					18
13	1					19
0	0					20
6	2					21
40	1					22
50	1					23
13	1					24
6	1					25
20	1					26
13	1					27
20	1					28
20	1					29
6	1					30
6	1					31
0	0					32
90	2					33
20	1					34
13	1					35
6	1					36
13	1					37
13	1					38
20	1					39
0	0					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	HARLEM - OLIVE TWP b	Distribution	46000	8320	
2	HARPER ROAD - DELHI TWP a	Distribution	46000	24900	
3	HARPER ROAD - DELHI TWP b	Distribution	46000	24900	
4	HARRIET - BURTON TWP	Distribution	46000	8320	
5	HARRIETTA - BOON TWP	Distribution	46000	24900	
6	HARRISON - HAYES TWP a	Distribution	45000	8720	
7	HARRISON - HAYES TWP b	Distribution	46000	8320	
8	HART - HART	Distribution	46000	13090	
9	HARVARD LAKE - OAKFIELD TWP	Distribution	138000	24900	
10	HARVEY STREET - GRAND RAPIDS a	Distribution	46000	12470	
11	HARVEY STREET - GRAND RAPIDS b	Distribution	46000	12470	
12	HARVEY STREET - GRAND RAPIDS c	Distribution	46000	13090	
13	HARVEY STREET - GRAND RAPIDS d	Distribution	46000	13090	
14	HASKELITE - WALKER TWP a	Distribution	46000	12470	
15	HASKELITE - WALKER TWP b	Distribution	46000	12470	
16	HASTINGS - HASTINGS TWP a	Distribution	46000	8320	
17	HASTINGS - HASTINGS TWP b	Distribution	45000	8720	
18	HAYES STREET - GRAND HAVEN TWP	Distribution	46000	8320	
19	HAZELWOOD - GUN PLAIN TWP a	Distribution	138000	46000	4800
20	HAZELWOOD - GUN PLAIN TWP b	Distribution	138000	46000	4800
21	HEMLOCK - RICHLAND TWP	Distribution	46000	8320	
22	HEMPHILL - BURTON TWP a	Distribution	138000	46000	7200
23	HEMPHILL - BURTON TWP b	Distribution	138000	46000	7200
24	HENDERSHOT - MACON TWP	Distribution	138000	12470	
25	HESPERIA - DENVER TWP	Distribution	140000	8720	
26	HICKORY - SPRING LAKE TWP	Distribution	46000	12470	
27	HIGGINS - HIGGINS TWP a	Distribution	138000	46000	
28	HIGGINS - HIGGINS TWP b	Distribution	138000	46000	
29	HIGGINS - HIGGINS TWP c	Distribution	138000	46000	
30	HIGGINS - HIGGINS TWP d	Distribution	138000	46000	4800
31	HIGH BRIDGE - MAPLE GROVE TWP	Distribution	45000	13090	
32	HILE ROAD - FRUITPORT TWP	Distribution	138000	46000	7200
33	HILL ROAD - MUNDY TWP	Distribution	46000	8320	
34	HODENPYL DAM - SPRINGVILLE TWP	Distribution	138000	46000	7200
35	HOGAN ROAD - ARGENTINE TWP	Distribution	46000	8320	
36	HOGSBACK - DELHI TWP a	Distribution	46000	8320	
37	HOGSBACK - DELHI TWP b	Distribution	45000	8720	
38	HOLLY - HOLLY TWP	Distribution	46000	8320	
39	HOLTON - HOLTON TWP	Distribution	46000	24900	
40	HOMER - HOMER TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	2					1
0	0					2
25	2					3
13	1					4
6	1					5
0	0					6
20	2					7
2	1					8
13	1					9
0	0					10
0	0					11
0	0					12
50	4					13
0	0					14
30	2					15
33	2					16
0	0					17
13	1					18
0	0					19
160	2					20
10	1					21
0	0					22
200	2					23
13	1					24
13	1					25
20	1					26
0	0					27
0	0					28
0	0					29
140	4					30
6	1					31
100	1					32
20	1					33
50	1					34
13	1					35
33	2					36
0	0					37
13	1					38
20	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	HOMESTEAD - JOYFIELD TWP	Distribution	46000	12470	
2	HONOR - HOMESTEAD TWP	Distribution	46000	12470	
3	HOPKINS - HOPKINS TWP	Distribution	46000	8320	
4	HOSPITAL - GARFIELD TWP	Distribution	46000	13090	
5	HOTCHKISS - MONITOR TWP	Distribution	140000	26190	
6	HOUGHTON HEIGHTS - ROSCOMMON TWP	Distribution	46000	24900	
7	HOWARD CITY - GEORGETOWN TWP a	Distribution	46000	24900	
8	HOWARD CITY - GEORGETOWN TWP b	Distribution	45000	24900	
9	HUBBARD LAKE - WEST HAWES TWP	Distribution	138000	24900	
10	HUBBARDSTON ROAD - LYONS TWP	Distribution	138000	24940	
11	HUDSON - HUDSON TWP	Distribution	46000	8320	
12	HUDSONVILLE - GEORGETOWN TWP	Distribution	138000	12470	
13	HUGHES ROAD - MARSHALL	Distribution	138000	46000	4800
14	HULL STREET - ALGOMA TWP	Distribution	138000	26200	
15	HUNT ROAD - ADRIAN TWP	Distribution	45000	13090	
16	HURON - MONITOR TWP	Distribution	46000	8320	
17	HYDE PARK - DALTON TWP	Distribution	46000	12470	
18	INDIAN RIVER - TUSCARORA TWP	Distribution	45000	26190	
19	INGERSOLL - INGERSOLL TWP	Distribution	46000	8320	
20	INGHAM - BLACKMAN TWP a	Distribution	46000	8320	
21	INGHAM - BLACKMAN TWP b	Distribution	46000	8320	
22	INTERLOCHEN - GRANT TWP	Distribution	46000	12470	
23	IOSCO - OSCODA TWP a	Distribution	138000	46000	4800
24	IOSCO - OSCODA TWP b	Distribution	138000	46000	4800
25	IRISH ROAD - DAVISON TWP a	Distribution	46000	24900	
26	IRISH ROAD - DAVISON TWP b	Distribution	46000	24900	
27	IRON STREET - BURTON TWP a	Distribution	46000	8720	
28	IRON STREET - BURTON TWP b	Distribution	46000	8320	
29	ISABELLA - UNION TWP a	Distribution	45000	8720	
30	ISABELLA - UNION TWP b	Distribution	46000	8320	
31	ISLAND ROAD - EATON TWP a	Distribution	138000	46000	4800
32	ISLAND ROAD - EATON TWP b	Distribution	138000	46000	4800
33	ITHACA - NEWARK TWP	Distribution	46000	8320	
34	IVANREST - WYOMING TWP a	Distribution	46000	12470	
35	IVANREST - WYOMING TWP b	Distribution	45000	13090	
36	JACKMAN - BEDFORD TWP a	Distribution	46000	12470	
37	JACKMAN - BEDFORD TWP b	Distribution	46000	12470	
38	JAMES SAVAGE - MIDLAND TWP	Distribution	46000	8320	
39	JAMESTOWN - JAMESTOWN TWP	Distribution	140000	13090	
40	JANES - BUENA VISTA TWP	Distribution	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	1					1
13	1					2
6	1					3
20	1					4
13	1					5
13	1					6
13	2					7
0	0					8
13	1					9
13	1					10
13	1					11
20	1					12
50	1					13
13	1					14
13	1					15
13	1					16
13	1					17
13	1					18
6	1					19
0	0					20
19	2					21
6	1					22
0	0					23
80	2					24
0	0					25
25	2					26
0	0					27
33	2					28
0	0					29
33	2					30
0	0					31
80	2					32
13	1					33
33	2					34
0	0					35
0	0					36
25	2					37
20	1					38
20	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	JASPER - JASPER TWP	Distribution	46000	8320	
2	JEFFS ROAD - WHITEFORD TWP	Distribution	46000	12470	
3	JEROME ROAD - PINE RIVER TWP	Distribution	45000	8720	
4	JOHNSON - ROBINSON TWP	Distribution	46000	8320	
5	JONESVILLE - HILLSDALE TWP	Distribution	45000	8720	
6	JOPPA - LEROY TWP	Distribution	46000	8320	
7	JUDD ROAD - BURTON TWP a	Distribution	45000	8720	
8	JUDD ROAD - BURTON TWP b	Distribution	45000	8720	
9	KALARAMA - PORTAGE TWP	Distribution	46000	8320	
10	KALKASKA - KALKASKA TWP	Distribution	46000	12470	
11	KAWKAWLIN - KAWKAWLIN TWP	Distribution	46000	8320	
12	KEARSLEY - GENESEE TWP a	Distribution	46000	8320	
13	KEARSLEY - GENESEE TWP b	Distribution	46000	8320	
14	KEATING - MUSKEGON a	Distribution	45000	12470	
15	KEATING - MUSKEGON b	Distribution	46000	12470	
16	KELLOGGSVILLE - WYOMING TWP a	Distribution	46000	12470	
17	KELLOGGSVILLE - WYOMING TWP b	Distribution	46000	12470	
18	KENDALL - KALAMAZOO	Distribution	46000	8320	
19	KENDRICK - CASCADE TWP a	Distribution	138000	12470	
20	KENDRICK - CASCADE TWP b	Distribution	138000	13090	
21	KENT AIRPORT - CASCADE TWP a	Distribution	46000	12470	
22	KENT AIRPORT - CASCADE TWP b	Distribution	46000	12470	
23	KENT CITY - TYRONE TWP	Distribution	46000	12470	
24	KENTWOOD - PARIS TWP a	Distribution	138000	12470	
25	KENTWOOD - PARIS TWP b	Distribution	138000	12470	
26	KIESEL - BANGOR TWP	Distribution	46000	8320	
27	KILGORE - PORTAGE TWP a	Distribution	46000	8320	
28	KILGORE - PORTAGE TWP b	Distribution	46000	8320	
29	KINDERHOOK - OVID TWP	Distribution	138000	8320	
30	KINGSLEY - PARADISE TWP	Distribution	46000	8720	
31	KIPP ROAD - VEVAY TWP	Distribution	138000	24900	
32	KNAPP - GRAND RAPIDS	Distribution	46000	13090	
33	KNIGHT - HAMPTON TWP	Distribution	46000	8320	
34	KOCHVILLE - FRANKENLUST TWP a	Distribution	46000	8320	
35	KOCHVILLE - FRANKENLUST TWP b	Distribution	46000	8320	
36	KOLASSA - BRONSON TWP	Distribution	46000	24900	
37	KRAFT AVENUE - CASCADE TWP a	Distribution	138000	12470	
38	KRAFT AVENUE - CASCADE TWP b	Distribution	138000	12470	
39	KROMDYKE - PORTAGE	Distribution	140000	8720	
40	LABARGE - CALEDONIA TWP	Distribution	138000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
3	1					1
13	1					2
13	1					3
6	1					4
13	1					5
6	1					6
0	0					7
40	2					8
20	1					9
13	1					10
13	1					11
0	0					12
19	2					13
0	0					14
25	2					15
0	0					16
25	2					17
13	1					18
0	0					19
40	2					20
0	0					21
40	2					22
13	1					23
0	0					24
40	2					25
13	1					26
0	0					27
40	2					28
13	1					29
7	1					30
30	1					31
20	1					32
13	1					33
0	0					34
33	2					35
13	1					36
0	0					37
100	2					38
20	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LAFAYETTE - BEDFORD TWP	Distribution	138000	46000	4800
2	LAGRAVE - GRAND RAPIDS a	Distribution	45000	7560	
3	LAGRAVE - GRAND RAPIDS b	Distribution	46000	7200	
4	LAINGSBURG - SCIOTA TWP	Distribution	46000	8320	
5	LAKE CITY - REEDER TWP a	Distribution	46000	24900	
6	LAKE CITY - REEDER TWP b	Distribution	46000	24900	
7	LAKE LANSING - MERIDIAN TWP	Distribution	46000	8320	
8	LAKE LEANN - SOMERSET TWP	Distribution	46000	24940	
9	LAKE MITCHELL - CHERRY GROVE TWP	Distribution	46200	8320	
10	LAKE ODESSA - ODESSA TWP	Distribution	46000	8320	
11	LAMBERTVILLE - BEDFORD TWP	Distribution	45000	13090	
12	LAMOREAUX - ALPINE TWP	Distribution	46000	12470	
13	LANDWER - FERRYSBURG TWP	Distribution	46000	13090	
14	LARKIN - MIDLAND TWP a	Distribution	46000	8320	
15	LARKIN - MIDLAND TWP b	Distribution	46000	8320	
16	LASALLE - LASALLE TWP	Distribution	46000	12470	
17	LATIMER - MUSKEGON a	Distribution	140000	13090	
18	LATIMER - MUSKEGON b	Distribution	138000	12470	
19	LAUNDRA - KOCHVILLE	Distribution	138000	8720	
20	LAWNDALE - SAGINAW a	Distribution	138000	46000	4800
21	LAWNDALE - SAGINAW b	Distribution	138000	46000	4800
22	LAWRENCE - LAWRENCE TWP	Distribution	45000	8720	
23	LAYTON - MAPLE GROVE TWP	Distribution	138000	46000	4800
24	LEE STREET - WYOMING TWP a	Distribution	46000	12470	
25	LEE STREET - WYOMING TWP b	Distribution	48600	13090	
26	LEELANAU - LEELANAU TWP	Distribution	46000	12470	
27	LEFFINGWELL - GRAND RAPIDS a	Distribution	45000	13090	
28	LEFFINGWELL - GRAND RAPIDS b	Distribution	45000	13090	
29	LEHRING - BURNS TWP	Distribution	46000	8320	
30	LEITH STREET - BURTON TWP a	Distribution	46000	8320	
31	LEITH STREET - BURTON TWP b	Distribution	46000	8320	
32	LEITH STREET - BURTON TWP c	Distribution	46000	8320	
33	LELAND - LELAND TWP	Distribution	45000	13090	
34	LENNON ROAD - FLINT a	Distribution	46000	8320	
35	LENNON ROAD - FLINT b	Distribution	48600	8720	
36	LENNON ROAD - FLINT c	Distribution	46000	8320	
37	LEONARD - WALKER TWP a	Distribution	45000	13090	
38	LEONARD - WALKER TWP b	Distribution	46000	12470	
39	LESLIE - LESLIE TWP	Distribution	46000	8320	
40	LESLIE INDUSTRIAL - LESLIE TWP	Distribution	45000	8720	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
100	1					1
0	0					2
40	2					3
13	1					4
0	0					5
27	2					6
13	1					7
13	1					8
6	1					9
6	1					10
20	1					11
13	1					12
13	1					13
0	0					14
25	2					15
13	1					16
40	2					17
0	0					18
13	1					19
0	0					20
200	2					21
13	1					22
40	1					23
0	0					24
33	2					25
6	1					26
0	0					27
40	2					28
6	1					29
0	0					30
0	0					31
23	3					32
6	1					33
0	0					34
38	3					35
0	0					36
0	0					37
33	2					38
3	1					39
6	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LETTS ROAD - LARKIN TWP a	Distribution	138000	24900	
2	LETTS ROAD - LARKIN TWP b	Distribution	138000	24900	
3	LEVEL PARK - BEDFORD TWP	Distribution	46000	8320	
4	LEVELY - EDENVILLE TWP	Distribution	46000	24900	
5	LIBERTY - BATTLE CREEK TWP a	Distribution	46000	8320	
6	LIBERTY - BATTLE CREEK TWP b	Distribution	46000	8320	
7	LINCOLN - GUSTIN TWP	Distribution	46000	12000	
8	LINDBERGH - OSHTEMO TWP	Distribution	138000	46000	4800
9	LINDEN - FENTON TWP	Distribution	46000	8320	
10	LITCHFIELD - LITCHFIELD TWP	Distribution	46000	8320	
11	LOCH ERIN - CAMBRIDGE TWP	Distribution	46000	8320	
12	LOGISTIC - OTTAWA TWP	Distribution	46000	12470	
13	LOMBARD - SHERIDAN TWP	Distribution	46000	8320	
14	LONG LAKE - FENTON TWP	Distribution	45000	8720	
15	LOOKING GLASS - WATERTOWN	Distribution	138000	46000	4800
16	LOOMIS - OLIVE TWP	Distribution	45000	8720	
17	LOVEJOY - BURNS TWP	Distribution	138000	24900	
18	LOVELL - KALAMAZOO a	Distribution	46000	8720	
19	LOVELL - KALAMAZOO b	Distribution	46000	8720	
20	LOVELL - KALAMAZOO c	Distribution	46000	8320	
21	LOVELL - KALAMAZOO d	Distribution	46000	8320	
22	LYON MANOR - HIGGINS TWP	Distribution	46000	8320	
23	LYONS - LYONS TWP	Distribution	46000	8320	
24	M.A.E. - MONROE TWP	Distribution	46000	12470	
25	MACATAWA - HOLLAND TWP	Distribution	46000	8320	
26	MACKINAW CITY - MACKINAW TWP	Distribution	46000	24900	
27	MAGNUS - GRANT TWP	Distribution	46000	8320	
28	MAINES ROAD - SANDSTONE TWP	Distribution	140000	8320	
29	MANCELONA - MANCELONA TWP	Distribution	46000	12470	
30	MANCHESTER - MANCHESTER TWP	Distribution	45000	8720	
31	MANISTEE - FILER TWP	Distribution	45000	7560	
32	MANITOU BEACH - ROLLIN TWP	Distribution	46000	8320	
33	MANLIUS - MANLIUS TWP	Distribution	138000	46000	4800
34	MANNSIDING - LINCOLN TWP	Distribution	46000	24900	
35	MANTON - CEDAR CREEK TWP	Distribution	46000	8320	
36	MAPLE GROVE - FRUITPORT TWP a	Distribution	46000	13090	
37	MAPLE GROVE - FRUITPORT TWP b	Distribution	46000	13090	
38	MARION - MARION TWP	Distribution	46000	13800	
39	MARKER LAKE - BOSTON TWP	Distribution	46000	8320	
40	MARKEY - MARKEY TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
25	2					2
20	1					3
13	1					4
0	0					5
16	2					6
6	1					7
100	1					8
13	1					9
13	1					10
3	1					11
13	1					12
14	1					13
20	1					14
60	1					15
13	1					16
10	1					17
0	0					18
0	0					19
0	0					20
50	4					21
6	1					22
6	1					23
13	1					24
20	1					25
13	1					26
6	1					27
13	1					28
6	1					29
20	1					30
20	1					31
6	1					32
38	1					33
6	1					34
6	1					35
0	0					36
25	2					37
3	1					38
13	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
1	MARNE - WRIGHT TWP	Distribution	45000	13090	
2	MARQUETTE - EASTON TWP	Distribution	140000	46000	7200
3	MARTIN - MARTIN TWP	Distribution	45000	8720	
4	MASON - VEVAY TWP	Distribution	46000	8320	
5	MAUMEE - ADRIAN TWP	Distribution	46000	13090	
6	MAYFAIR - MT MORRIS TWP a	Distribution	46000	8320	
7	MAYFAIR - MT MORRIS TWP b	Distribution	46000	8320	
8	MAYFAIR - MT MORRIS TWP c	Distribution	46000	8320	
9	MAYNARD - WALKER TWP	Distribution	46000	12470	
10	MCBAIN - RICHLAND TWP a	Distribution	46000	24900	
11	MCBAIN - RICHLAND TWP b	Distribution	46000	24900	
12	MCCANDLISH - GRAND BLANC TWP	Distribution	46000	8320	
13	MCCRACKEN - NORTON TWP a	Distribution	43800	13090	
14	MCCRACKEN - NORTON TWP b	Distribution	46000	12470	
15	MCGRAW - PORTSMOUTH TWP a	Distribution	46000	8320	
16	MCGRAW - PORTSMOUTH TWP b	Distribution	46000	8320	
17	MCGULPIN - WAWATAM TWP a	Distribution	138000	46000	4800
18	MCGULPIN - WAWATAM TWP b	Distribution	138000	46000	4800
19	MCKEIGHAN - CHESANING TWP	Distribution	45000	8720	
20	MCMILLAN - DALTON TWP	Distribution	45000	13090	
21	MCNALLY - HAYES TWP a	Distribution	46000	12470	
22	MCNALLY - HAYES TWP b	Distribution	138000	46000	2400
23	MEADOWBROOKE - CALEDONIA TWP a	Distribution	138000	12470	
24	MEADOWBROOKE - CALEDONIA TWP b	Distribution	138000	12470	
25	MECOSTA - GREEN TWP a	Distribution	138000	46000	4800
26	MECOSTA - GREEN TWP b	Distribution	138000	46000	4800
27	MEDICAL PARK - WYOMING TWP	Distribution	46000	12470	
28	MENDON - NOTTAWA TWP a	Distribution	45000	8720	
29	MENDON - NOTTAWA TWP b	Distribution	46000	24900	
30	MERIDIAN - MERIDIAN TWP	Distribution	46000	8320	
31	MERRILL - JONESFIELD TWP	Distribution	46000	8320	
32	MERSON - TROWBRIDGE TWP	Distribution	46000	8320	
33	MESICK - SPRINGVILLE TWP	Distribution	46000	24900	
34	MICHIGAN - GRAND RAPIDS	Distribution	138000	12470	
35	MICHIGAN CENTER - SUMMIT TWP	Distribution	46000	8320	
36	MICOR - SUMMIT TWP	Distribution	46000	8320	
37	MIDDLETON - FULTON TWP a	Distribution	46000	8320	
38	MIDDLETON - FULTON TWP b	Distribution	46000	8320	
39	MIDDLEVILLE - THORNAPPLE TWP	Distribution	46000	8320	
40	MIDLAND - MIDLAND TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	1					1
50	1					2
13	1					3
13	1					4
13	1					5
0	0					6
0	0					7
38	3					8
5	1					9
0	0					10
13	2					11
20	1					12
0	0					13
25	2					14
0	0					15
6	2					16
0	0					17
30	2					18
13	1					19
13	1					20
0	0					21
39	2					22
0	0					23
40	2					24
0	0					25
100	2					26
20	1					27
0	0					28
25	2					29
7	1					30
7	1					31
6	1					32
6	1					33
20	1					34
13	1					35
13	1					36
0	0					37
11	2					38
13	1					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MIDWAY - GUN PLAIN TWP	Distribution	46000	8320	
2	MILBOURNE - FLINT	Distribution	46200	8320	
3	MILES ROAD - SOUTH ARM TWP	Distribution	138000	46000	4800
4	MILHAM - PORTAGE TWP a	Distribution	138000	46000	4800
5	MILHAM - PORTAGE TWP b	Distribution	138000	46000	7200
6	MILL GROVE - ALLEGAN TWP	Distribution	46000	24900	
7	MILLER ROAD - FLINT	Distribution	45000	8720	
8	MILLERS POINT - KALAMAZOO a	Distribution	138000	8320	
9	MILLERS POINT - KALAMAZOO b	Distribution	138000	8320	
10	MILTON - BIG RAPIDS TWP	Distribution	46000	13090	
11	MISSION - UNION TWP	Distribution	46000	8320	
12	MOLINE - DORR TWP	Distribution	46000	8320	
13	MONA LAKE - FRUITPORT TWP	Distribution	46000	12470	
14	MONITOR - MONITOR TWP a	Distribution	140000	46000	7200
15	MONITOR - MONITOR TWP b	Distribution	140000	46000	7200
16	MONTAGUE - MONTAGUE TWP	Distribution	46000	12470	
17	MONTREY - SALEM TWP	Distribution	140000	8320	
18	MONTROSE - MONTROSE TWP	Distribution	43800	8720	
19	MONUMENT - OSCODA TWP	Distribution	45000	8720	
20	MOORE ROAD - FAYETTE TWP a	Distribution	138000	46000	4800
21	MOORE ROAD - FAYETTE TWP b	Distribution	138000	46000	7200
22	MORENCI - SENECA TWP	Distribution	45000	13090	
23	MORGAN - PENNFIELD TWP	Distribution	46000	8320	
24	MORLEY - BUENA VISTA TWP	Distribution	45000	8720	
25	MORRELL - SUMMIT TWP	Distribution	46000	8320	
26	MORRICE - PERRY TWP	Distribution	46000	8320	
27	MORROW - COMSTOCK TWP a	Distribution	138000	46000	11500
28	MORROW - COMSTOCK TWP b	Distribution	138000	46000	4800
29	MORROW - COMSTOCK TWP c	Distribution	138000	46000	4800
30	MOSEL - KALAMAZOO TWP	Distribution	45000	8720	
31	MT FOREST - MOUNT FOREST TWP	Distribution	46000	8320	
32	MT MORRIS - MT MORRIS TWP	Distribution	46000	8320	
33	MT PLEASANT - UNION TWP	Distribution	46000	8320	
34	MULLINS - WALKER TWP a	Distribution	138000	12470	
35	MULLINS - WALKER TWP b	Distribution	138000	12470	
36	MURNER - LIVINGSTON	Distribution	140000	26190	
37	MUSKEGON HEIGHTS - MUSKEGON a	Distribution	138000	46000	7200
38	MUSKEGON HEIGHTS - MUSKEGON b	Distribution	138000	12470	
39	MUSKEGON HEIGHTS - MUSKEGON c	Distribution	138000	12470	
40	MUSKEGON HEIGHTS - MUSKEGON d	Distribution	140000	46000	7200

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
13	1					1
13	1					2
30	1					3
0	0					4
200	2					5
13	1					6
20	1					7
0	0					8
40	2					9
20	1					10
20	1					11
13	1					12
14	1					13
0	0					14
100	2					15
6	1					16
13	1					17
10	1					18
3	1					19
0	0					20
200	2					21
13	1					22
13	1					23
20	1					24
13	1					25
6	1					26
0	0					27
0	0					28
130	3					29
20	1					30
7	1					31
13	1					32
13	1					33
0	0					34
40	2					35
20	1					36
0	0					37
0	0					38
0	0					39
260	4					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NAPOLEON - NAPOLEON TWP a	Distribution	45000	8720	
2	NAPOLEON - NAPOLEON TWP b	Distribution	45000	8720	
3	NASHVILLE - CASTLETON TWP		46000	8320	
4	NEELEY - GUN PLAIN TWP	Distribution	46000	8320	
5	NEFF ROAD - THETFORD TWP	Distribution	138000	24900	
6	NESTROM - FRUITLAND TWP	Distribution	46000	12470	
7	NEW HAVEN - NEW HAVEN TWP	Distribution	46000	8320	
8	NEW LOTHROP - HAZELTON TWP	Distribution	46000	8320	
9	NEW RICHMOND - MANLIUS TWP	Distribution	46000	8320	
10	NEW/USED, PENDING CHECKOUT - ALMA a		46200	13800	
11	NEW/USED, PENDING CHECKOUT - ALMA b		46200	8720	
12	NEW/USED, PENDING CHECKOUT - ALMA c		140000	13800	
13	NEW/USED, PENDING CHECKOUT - ALMA d		46200	480	
14	NEW/USED, PENDING CHECKOUT - ALMA e		45000	8720	
15	NEW/USED, PENDING CHECKOUT - ALMA f		45000	13090	
16	NEW/USED, PENDING CHECKOUT - ALMA g		140000	8720	
17	NEW/USED, PENDING CHECKOUT - ALMA h		140000	13090	
18	NEW/USED, PENDING CHECKOUT - ALMA i		140000	26190	
19	NEW/USED, PENDING CHECKOUT - ALMA j		45000	13090	
20	NEW/USED, PENDING CHECKOUT - ALMA k		140000	13090	
21	NEW/USED, PENDING CHECKOUT - ALMA l		140000	46000	7200
22	NEW/USED, PENDING CHECKOUT - ALMA m		43800	8720	
23	NEWARK - HOLLY TWP	Distribution	46000	8320	
24	NEWBURG - VERNON TWP	Distribution	46000	24900	
25	NIAGARA - SAGINAW	Distribution	45000	8720	
26	NINETEEN MILE ROAD - GREEN TWP	Distribution	138000	12470	
27	NOBLE - WHITNEY TWP	Distribution	46000	24900	
28	NORGE MACHINE - LAKETON TWP	Distribution	46000	12470	
29	NORTH ADAMS - ADAMS TWP	Distribution	45000	8720	
30	NORTH ALLEGAN - ALLEGAN TWP	Distribution	46000	8320	
31	NORTH BELDING - OTISCO TWP	Distribution	138000	46000	4800
32	NORTH CORUNNA - CALEDONIA TWP	Distribution	138000	8320	
33	NORTH KENT - PLAINFIELD TWP a	Distribution	46000	12470	
34	NORTH KENT - PLAINFIELD TWP b	Distribution	45000	13090	
35	NORTH KENT - PLAINFIELD TWP c	Distribution	46000	12470	
36	NORTH LANSING - DEWITT TWP	Distribution	46000	8320	
37	NORTH MUSKEGON - MUSKEGON	Distribution	46000	12470	
38	NORTH PARK - GRAND RAPIDS	Distribution	46000	13090	
39	NORTHERN FIBRE - OLIVE TWP	Distribution	138000	8320	
40	NORTHPORT - LEELANAU TWP a	Distribution	45000	13090	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
25	2					2
6	1					3
3	1					4
13	1					5
6	1					6
6	1					7
6	1					8
3	1					9
0	0					10
0	0					11
0	0					12
0	0					13
0	0					14
0	0					15
0	0					16
0	0					17
0	0					18
0	0					19
0	0					20
225		11				21
6	0	2				22
5	1					23
9	1					24
20	1					25
13	1					26
7	1					27
13	1					28
6	1					29
13	1					30
50	1					31
13	1					32
0	0					33
0	0					34
38	3					35
13	1					36
20	1					37
20	1					38
13	1					39
0	0					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
			1	NORTHPORT - LEELANAU TWP b	Distribution
2	NORTON - FRUITPORT TWP	Distribution	46000	12470	
3	NUNICA - CROCKERY TWP a	Distribution	46000	8320	
4	NUNICA - CROCKERY TWP b	Distribution	46000	8320	
5	OAK STREET - BLACKMAN TWP c	Distribution	46000	8320	
6	OAK STREET - BLACKMAN TWP d	Distribution	46000	8320	
7	OAKLAND - HOLLY TWP	Distribution	138000	46000	4800
8	OAKWOOD - KALAMAZOO	Distribution	46000	8320	
9	O-AT-KA - EAST BAY TWP	Distribution	46000	12470	
10	OBERLIN - SAGE TWP	Distribution	46000	24900	
11	OCEANA - HART TWP	Distribution	138000	46000	7200
12	OGEMAW - WEST BRANCH TWP	Distribution	138000	46000	4800
13	OHMAN ROAD - EVART TWP	Distribution	138000	24900	
14	OKEMOS - MERIDIAN TWP	Distribution	45000	8720	
15	OLIVER - OWOSSO TWP	Distribution	46000	8320	
16	OLIVET - WALTON TWP	Distribution	46000	8320	
17	ONEKAMA - BEAR LAKE TWP	Distribution	46000	12470	
18	ONSTED - CAMBRIDGE TWP	Distribution	46000	8320	
19	ORCHARD ROAD - MIDLAND TWP a	Distribution	46000	8320	
20	ORCHARD ROAD - MIDLAND TWP b	Distribution	46000	8320	
21	ORIOLE - MASON TWP a	Distribution	46000	24900	
22	ORIOLE - MASON TWP b	Distribution	46000	24900	
23	ORLEANS - ORLEANS TWP	Distribution	46000	8320	
24	OSCODA - AU SABLE TWP	Distribution	45000	11550	
25	OSHTEMO - OSHTEMO TWP	Distribution	46000	8320	
26	OTISVILLE - FOREST TWP	Distribution	46000	8320	
27	OTSEGO - MARTIN TWP	Distribution	45000	8720	
28	OTTAWA BEACH - PARK TWP	Distribution	46000	8320	
29	OVID - OVID TWP	Distribution	46000	8320	
30	OWOSSO - CALEDONIA TWP a	Distribution	140000	46000	7200
31	OWOSSO - CALEDONIA TWP b	Distribution	45000	8720	
32	OWOSSO - CALEDONIA TWP c	Distribution	45000	8720	
33	PACKARD - EATON	Distribution	138000	24900	
34	PAGE AVENUE - LEONI TWP	Distribution	138000	46000	4800
35	PALMER - KALAMAZOO a	Distribution	46000	8320	
36	PALMER - KALAMAZOO b	Distribution	46000	8320	
37	PALMYRA - PALMYRA TWP	Distribution	46000	12470	
38	PALO - RONALD TWP	Distribution	46000	8320	
39	PARAMOUNT - PLAINFIELD TWP	Distribution	45000	13090	
40	PARKWAY - KALAMAZOO a	Distribution	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
9	2					1
13	1					2
0	0					3
4	2					4
0	0					5
18	2					6
50	1					7
13	1					8
13	1					9
13	1					10
50	1					11
15	1					12
13	1					13
13	1					14
13	1					15
13	1					16
13	1					17
6	1					18
0	0					19
20	2					20
0	0					21
25	2					22
6	1					23
6	1					24
7	1					25
13	1					26
13	1					27
13	1					28
13	1					29
140	3					30
0	0					31
0	0					32
13	1					33
100	1					34
0	0					35
25	2					36
5	1					37
3	1					38
20	1					39
0	0					40

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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PARKWAY - KALAMAZOO b	Distribution	48600	8720	
2	PARMA - PARMA TWP	Distribution	46000	8720	
3	PARNALL - BLACKMAN a	Distribution	46000	8320	
4	PARNALL - BLACKMAN b	Distribution	46000	8320	
5	PARR ROAD - MANCHESTER TWP	Distribution	138000	46000	4800
6	PASADENA - FLINT	Distribution	140000	46000	7200
7	PATTERSON - BANGOR TWP	Distribution	46000	8320	
8	PAVILION - PAVILION TWP	Distribution	138000	8320	
9	PEACH RIDGE - SPARTA TWP	Distribution	48600	13090	
10	PEACOCK - BATH TWP	Distribution	46000	8320	
11	PEARLINE - ALLENDALE TWP	Distribution	138000	12470	
12	PECK ROAD - MONTCALM TWP	Distribution	46000	24900	
13	PELLSTON - MCKINLEY TWP	Distribution	46000	12470	
14	PENINSULA - ACME TWP	Distribution	46000	12470	
15	PENNFIELD - PENNFIELD TWP	Distribution	46000	8720	
16	PENTWATER - PENTWATER TWP	Distribution	45000	13090	
17	PERRY - PERRY TWP	Distribution	46000	8320	
18	PETTIS ROAD - ADA TWP	Distribution	138000	24900	
19	PEWAMO - DALLAS TWP	Distribution	46000	12000	
20	PHILLIPS - KALAMAZOO a	Distribution	46000	8320	
21	PHILLIPS - KALAMAZOO b	Distribution	46000	8320	
22	PICKEREL - PAVILION TWP	Distribution	46000	8320	
23	PIERSON - PIERSON TWP	Distribution	46000	8320	
24	PIGEON LAKE - PORT SHELDON TWP	Distribution	46000	8320	
25	PINCONNING - PINCONNING TWP	Distribution	46000	8320	
26	PINE RIVER - ARCADA TWP	Distribution	46000	8720	
27	PINGREE - ALLENDALE TWP	Distribution	138000	46000	7200
28	PISTON RING - SPARTA TWP a	Distribution	138000	7200	
29	PISTON RING - SPARTA TWP b	Distribution	46000	8320	
30	PITCHER - KALAMAZOO	Distribution	45000	8720	
31	PITTSFORD - PITTSFORD TWP	Distribution	46000	24900	
32	PLAINFIELD - PLAINFIELD TWP	Distribution	46000	8320	
33	PLAINWELL - GUN PLAIN TWP	Distribution	46000	8320	
34	PORT CALCITE - ROGERS TWP a	Distribution	138000	13800	
35	PORT CALCITE - ROGERS TWP b	Distribution	138000	13800	
36	PORT SHELDON - PORT SHELDON TWP	Distribution	138000	46000	4800
37	PORTAGE - PORTAGE TWP a	Distribution	46000	8320	
38	PORTAGE - PORTAGE TWP b	Distribution	45000	8720	
39	PORTER - GRAND BLANC TWP	Distribution	138000	8320	
40	PORTSMOUTH - BLUMFIELD TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
25	2					1
7	1					2
0	0					3
25	2					4
40	1					5
100	1					6
13	1					7
20	1					8
13	1					9
14	1					10
20	1					11
10	1					12
6	1					13
13	1					14
7	1					15
6	1					16
13	1					17
13	1					18
6	1					19
0	0					20
25	2					21
5	1					22
6	1					23
13	1					24
7	1					25
20	1					26
50	1					27
33	2					28
0	0					29
13	1					30
6	1					31
13	1					32
13	1					33
0	0					34
20	2					35
50	1					36
33	2					37
0	0					38
13	1					39
10	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	POTTER - SAGINAW a	Distribution	46000	8320	
2	POTTER - SAGINAW b	Distribution	46000	8320	
3	POTTERVILLE - BENTON TWP	Distribution	46000	8720	
4	PRESCOTT - RICHLAND TWP	Distribution	46000	11000	
5	PRICE ROAD - LINCOLN TWP	Distribution	138000	26190	
6	PRINCETON - EMMET TWP	Distribution	46000	8320	
7	PROGRESS STREET - HILLMAN TWP	Distribution	138000	12470	
8	PULLMAN - LEE TWP	Distribution	46000	8320	
9	QUINCY - QUINCY TWP	Distribution	46000	8320	
10	RACE STREET - GRAND RAPIDS a	Distribution	138000	46000	13800
11	RACE STREET - GRAND RAPIDS b	Distribution	138000	46000	7200
12	RAISIN - RAISIN TWP	Distribution	138000	46000	7200
13	RAMONA - GRAND RAPIDS a	Distribution	45000	13090	
14	RAMONA - GRAND RAPIDS b	Distribution	46000	12470	
15	RANGER LAKE - PLAINFIELD TWP	Distribution	46000	24900	
16	RANKIN - MUNDY TWP	Distribution	46000	8320	
17	RANSOM - JAMESTOWN TWP	Distribution	138000	46000	4800
18	RATIGAN - CANNON TWP	Distribution	138000	24940	
19	RAVENNA - RAVENNA TWP a	Distribution	46000	8320	
20	RAVENNA - RAVENNA TWP b	Distribution	46000	13090	
21	RAVINE - KALAMAZOO	Distribution	45000	8720	
22	READING - READING TWP	Distribution	46000	8320	
23	RED ARROW - BURTON TWP a	Distribution	46000	8320	
24	RED ARROW - BURTON TWP b	Distribution	46000	8320	
25	RED CEDAR - MERIDIAN TWP	Distribution	46000	8320	
26	REED CITY - ALGOMA TWP a	Distribution	46000	8320	
27	REED CITY - ALGOMA TWP b	Distribution	46000	8320	
28	REMUS - WHEATLAND TWP a	Distribution	46000	8320	
29	REMUS - WHEATLAND TWP b	Distribution	46000	8320	
30	RENTON - BATTLE CREEK TWP	Distribution	46000	8320	
31	REYNOLDS - SUMMIT TWP	Distribution	46000	24900	
32	RICE CREEK - SHERIDAN TWP	Distribution	138000	46000	4800
33	RICHLAND - RICHLAND TWP	Distribution	46000	8320	
34	RIDGEVIEW - COMSTOCK TWP	Distribution	45000	8720	
35	RIGA - RIGA TWP	Distribution	46000	12470	
36	RIGGSVILLE - IVERNESS TWP a	Distribution	140000	48000	4800
37	RIGGSVILLE - IVERNESS TWP b	Distribution	140000	48000	4800
38	RIGGSVILLE - IVERNESS TWP c	Distribution	138000	46000	4800
39	RIVERDALE - SUMNER TWP	Distribution	46000	11000	
40	RIVERTOWN - WYOMING TWP a	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
40	2					2
13	1					3
6	1					4
13	1					5
13	1					6
13	1					7
5	1					8
13	1					9
0	0					10
200	2					11
50	1					12
0	0					13
40	2					14
6	1					15
13	1					16
100	1					17
20	1					18
0	0					19
18	2					20
13	1					21
6	1					22
0	0					23
27	2					24
7	1					25
0	0					26
20	2					27
0	0					28
11	2					29
3	1					30
7	1					31
40	1					32
7	1					33
13	1					34
3	1					35
0	0					36
80	3					37
0	0					38
7	1					39
0	0					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	RIVERTOWN - WYOMING TWP b	Distribution	138000	12470	
2	RIVERVIEW - KALAMAZOO a	Distribution	138000	46000	4800
3	RIVERVIEW - KALAMAZOO b	Distribution	138000	46000	4800
4	RIX ROAD - OSHTEMO TWP	Distribution	45000	8720	
5	ROBERTS STREET - BLACKMAN TWP	Distribution	46000	8320	
6	ROCKFORD - ALGOMA TWP a	Distribution	46000	8320	
7	ROCKFORD - ALGOMA TWP b	Distribution	46000	24900	
8	RODNEY - COLFAX TWP	Distribution	46000	24900	
9	ROEDEL ROAD - FRANKENMUTH TWP	Distribution	138000	8320	
10	ROGUE RIVER - PLAINFIELD TWP	Distribution	138000	24900	
11	ROLLIN - ROLLIN TWP	Distribution	45000	8720	
12	ROSCOMMON - HIGGINS TWP	Distribution	46000	24900	
13	ROSE CITY - CUMMING TWP	Distribution	46000	8320	
14	ROSEBUSH - ISABELLA TWP	Distribution	46000	8320	
15	ROSEWOOD - GEORGETOWN TWP a	Distribution	46000	12470	
16	ROSEWOOD - GEORGETOWN TWP b	Distribution	45000	13090	
17	ROTHBURY - GRANT TWP	Distribution	46000	12470	
18	ROUND LAKE - LIBERTY TWP	Distribution	46000	8320	
19	RUSSELL ROAD - RAISIN TWP	Distribution	46000	12470	
20	RUSSELLVILLE - RICHFIELD TWP	Distribution	45000	8720	
21	RUTLAND - RUTLAND TWP	Distribution	45000	8320	
22	RYNO - BIG CREEK TWP	Distribution	140000	26190	
23	SAGINAW RIVER - ZILWAUKEE TWP	Distribution	138000	46000	4800
24	SAGINAW STREET - BURTON TWP a	Distribution	46000	8320	
25	SAGINAW STREET - BURTON TWP b	Distribution	46000	8720	
26	SALEM - SALEM TWP	Distribution	46000	8320	
27	SALZBURG - BANGOR TWP	Distribution	46000	8320	
28	SAMARIA - BEDFORD TWP a	Distribution	138000	46000	4800
29	SAMARIA - BEDFORD TWP b	Distribution	138000	46000	4800
30	SAND CREEK - ADRIAN	Distribution	140000	13090	
31	SANDERSON - EUREKA TWP a	Distribution	138000	24900	
32	SANDERSON - EUREKA TWP b	Distribution	140000	26200	
33	SARANAC - BOSTON TWP a	Distribution	46000	8320	
34	SARANAC - BOSTON TWP b	Distribution	46000	8320	
35	SARANAC - BOSTON TWP c	Distribution	46000	8320	
36	SAUGATUCK - SAUGATUCK TWP a	Distribution	46000	8320	
37	SAUGATUCK - SAUGATUCK TWP b	Distribution	46000	8320	
38	SAVIDGE - SPRING LAKE TWP	Distribution	138000	12470	
39	SCENIC LAKE - WOODHULL TWP	Distribution	138000	8320	
40	SCHOOL ROAD - BEDFORD TWP	Distribution	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
40	2					1
0	0					2
200	2					3
20	1					4
20	1					5
0	0					6
33	2					7
13	1					8
13	1					9
20	1					10
13	1					11
5	1					12
6	1					13
6	1					14
33	2					15
0	0					16
13	1					17
3	1					18
13	1					19
20	1					20
13	1					21
13	1					22
30	1					23
0	0					24
40	2					25
13	1					26
5	1					27
0	0					28
78	2					29
20	1					30
0	0					31
60	2					32
0	0					33
0	0					34
11	3					35
0	0					36
19	2					37
13	1					38
13	1					39
13	1					40

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SCHUSS MOUNTAIN - CUSTER TWP	Distribution	45000	13090	
2	SCIPIO - SCIPIO TWP	Distribution	45000	8720	
3	SCOTT LAKE - LEE TWP	Distribution	138000	46000	4800
4	SCOTTS - CLIMAX TWP	Distribution	46000	8320	
5	SCOTTVILLE - AMBER TWP	Distribution	46000	24900	
6	SECORD DAM - SECORD TWP	Distribution	46000	2400	
7	SEIDEL - SAGINAW	Distribution	46000	8320	
8	SEVEN MILE - PINCONNING TWP	Distribution	140000	26190	
9	SHAFFER - PARIS TWP a	Distribution	46000	12470	
10	SHAFFER - PARIS TWP b	Distribution	46000	12470	
11	SHANTY CREEK - KEARNEY TWP	Distribution	46000	12470	
12	SHAPECO - GRAND HAVEN TWP	Distribution	46000	8320	
13	SHARON HOLLOW - MANCHESTER TWP	Distribution	45000	8720	
14	SHATTUCK - SAGINAW	Distribution	46000	8320	
15	SHELBY - ARCADA TWP	Distribution	46000	12470	
16	SHEPHERD - COE TWP	Distribution	46000	8320	
17	SHERIDAN - FAIRPLAIN TWP	Distribution	46000	8320	
18	SHERMAN - WILBER TWP	Distribution	46000	8320	
19	SHIELDS - SWAN CREEK TWP	Distribution	46000	8320	
20	SILVER LAKE - GARFIELD TWP	Distribution	46000	12470	
21	SIMMONS - WEST BRANCH TWP	Distribution	138000	24900	
22	SIMPSON - MENDON TWP	Distribution	138000	46000	4800
23	SINCLAIR - GRAND RAPIDS a	Distribution	138000	13090	
24	SINCLAIR - GRAND RAPIDS b	Distribution	69000	12470	
25	SKYLARK - GRAND BLANC TWP a	Distribution	46000	8720	
26	SKYLARK - GRAND BLANC TWP b	Distribution	46000	8320	
27	SLOAN - FLINT	Distribution	45000	8720	
28	SMALLWOOD DAM - HAY TWP a	Distribution	46000	8320	
29	SMALLWOOD DAM - HAY TWP b	Distribution	8320	2400	
30	SMALLWOOD DAM - HAY TWP c	Distribution	8320	2400	
31	SMALLWOOD DAM - HAY TWP d	Distribution	8320	2400	
32	SMITH CREEK - OGEMAW TWP	Distribution	138000	24940	
33	SNYDER - DICKSON TWP	Distribution	138000	12470	
34	SONOMA - BATTLE CREEK	Distribution	138000	46000	7200
35	SOUTH WASHINGTON - SAGINAW TWP	Distribution	46000	8320	
36	SPARES, M&S 22 - ALMA a		48600	26190	
37	SPARES, M&S 22 - ALMA b		140000	8720	
38	SPARES, M&S 22 - ALMA c		140000	46000	7200
39	SPARES, M&S 22 - ALMA d		140000	13090	
40	SPARES, M&S 22 - ALMA e		140000	13800	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
6	1					1
3	1					2
40	1					3
6	1					4
7	1					5
2	1					6
13	1					7
13	1					8
0	0					9
50	2					10
6	1					11
3	1					12
13	1					13
20	1					14
6	1					15
13	1					16
6	1					17
2	1					18
13	1					19
13	1					20
14	1					21
38	1					22
100	2					23
0	0					24
0	0					25
33	2					26
20	1					27
4	4					28
0	0					29
0	0					30
0	0					31
20	1					32
13	1					33
50	1					34
13	1					35
0	0					36
0	0					37
0	0					38
0	0					39
203		5				40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SPAULDING - ADA TWP	Distribution	138000	46000	7200
2	SPICEBUSH - LEE TWP	Distribution	46000	24900	
3	SPRING ARBOR - SPRING ARBOR TWP	Distribution	46000	8320	
4	SPRING DRIVE - BROOKS TWP	Distribution	45000	26190	
5	SPRING LAKE - SPRING LAKE TWP	Distribution	46000	12470	
6	SPRINGFIELD - BATTLE CREEK TWP	Distribution	46000	8320	
7	SPRINGPORT - SPRINGPORT TWP	Distribution	46000	8320	
8	SPRINKLE - PORTAGE TWP a	Distribution	46000	8720	
9	SPRINKLE - PORTAGE TWP b	Distribution	46000	8320	
10	SPRUCE ROAD - ALCONA TWP	Distribution	138000	24900	
11	SQUIRE HILL - FLINT	Distribution	46000	8320	
12	SQUIRES - ALLEN TWP	Distribution	46000	8320	
13	ST CHARLES - ST CHARLES TWP	Distribution	45000	8320	
14	ST HELEN - AU SABLE TWP	Distribution	46000	8320	
15	ST JOHNS - BINGHAM TWP a	Distribution	46000	8320	
16	ST JOHNS - BINGHAM TWP b	Distribution	46000	8320	
17	ST LOUIS - BETHANY TWP a	Distribution	46000	8320	
18	ST LOUIS - BETHANY TWP b	Distribution	46000	4160	
19	STACEY - CLAYTON TWP	Distribution	138000	24900	
20	STADIUM - KALAMAZOO	Distribution	46000	8320	
21	STANDALE - WALKER TWP a	Distribution	46000	12470	
22	STANDALE - WALKER TWP b	Distribution	46000	12470	
23	STANDISH - STANDISH TWP	Distribution	46000	8320	
24	STANLEY - MT MORRIS TWP	Distribution	46000	8320	
25	STANTON - EVERGREEN TWP a	Distribution	48000	8660	
26	STANTON - EVERGREEN TWP b	Distribution	43800	8720	
27	STANWOOD - MECOSTA TWP	Distribution	45000	13090	
28	STARKS - HOMER TWP	Distribution	45000	8320	
29	STATE STREET - SAGINAW	Distribution	46000	8320	
30	STEEL DRIVE - FENTON TWP a	Distribution	46000	8320	
31	STEEL DRIVE - FENTON TWP b	Distribution	46000	8320	
32	STEELCASE - PARIS TWP a	Distribution	138000	7560	
33	STEELCASE - PARIS TWP b	Distribution	138000	7560	
34	STERNS ROAD - ERIE TWP	Distribution	46000	12470	
35	STEVENS - WYOMING TWP a	Distribution	45000	13090	
36	STEVENS - WYOMING TWP b	Distribution	45000	13090	
37	STOCKBRIDGE - STOCKBRIDGE TWP	Distribution	46000	8320	
38	STONEGATE - GRAND RAPIDS a	Distribution	138000	13090	
39	STONEGATE - GRAND RAPIDS b	Distribution	138000	13090	
40	STONE CORNERS - RICHLAND	Distribution	69000	26190	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
100	1					1
5	1					2
13	1					3
13	1					4
13	1					5
13	1					6
6	1					7
0	0					8
25	2					9
13	1					10
13	1					11
7	1					12
13	1					13
7	1					14
0	0					15
13	2					16
0	0					17
16	2					18
13	1					19
9	1					20
0	0					21
25	2					22
13	1					23
13	1					24
5	2					25
0	0					26
13	1					27
13	1					28
20	1					29
0	0					30
25	2					31
0	0					32
40	2					33
14	1					34
0	0					35
40	2					36
13	1					37
0	0					38
40	2					39
13	1					40

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	STOVER - KEARNEY TWP	Distribution	138000	46000	4800
2	STRONACH - STRONACH TWP	Distribution	138000	46000	4800
3	STURGEON - MIDLAND TWP	Distribution	45000	8720	
4	SUMMERTON - CHIPPEWA TWP a	Distribution	138000	46000	7200
5	SUMMERTON - CHIPPEWA TWP b	Distribution	138000	46000	7200
6	SUMMIT - SUMMIT TWP	Distribution	46000	8320	
7	SUNFIELD - SUNFIELD TWP a	Distribution	46000	8720	
8	SUNFIELD - SUNFIELD TWP b	Distribution	46000	8320	
9	SURREY - SURREY TWP	Distribution	46000	24900	
10	SUTTONS BAY - SUTTONS BAY TWP	Distribution	46000	12470	
11	SWAN CREEK - CHESHIRE TWP	Distribution	47400	8720	
12	SWARTZ CREEK - GAINES TWP	Distribution	46000	8320	
13	SYLVAN - SYLVAN TWP	Distribution	46000	8320	
14	TALLMAN - EAGLE TWP	Distribution	138000	24900	
15	TAMARACK - CATO TWP	Distribution	46000	12000	
16	TANIUM - MONTAGUE TWP	Distribution	45000	13090	
17	TAWAS - BALDWIN TWP	Distribution	45000	8720	
18	TECUMSEH - TECUMSEH TWP	Distribution	45000	13090	
19	TEFT ROAD - SWAN CREEK TWP	Distribution	46000	8320	
20	TEKONSHA - TEKONSHA TWP	Distribution	46000	8320	
21	TEMPERANCE - BEDFORD TWP	Distribution	46000	12470	
22	TERRACE - MUSKEGON	Distribution	46000	12470	
23	TEXAS - TEXAS TWP	Distribution	46000	8320	
24	THAYER - SAGINAW	Distribution	46000	8320	
25	THOMAS - THOMAS TWP	Distribution	46000	8320	
26	THOMPSON ROAD - CAMPBELL TWP	Distribution	138000	46000	7200
27	THORNAPPLE - ADA TWP a	Distribution	46000	8320	
28	THORNAPPLE - ADA TWP b	Distribution	46000	8320	
29	THORNTON - JEROME TWP	Distribution	45000	8720	
30	TIHART - MERIDIAN TWP a	Distribution	138000	46000	11500
31	TIHART - MERIDIAN TWP b	Distribution	138000	46000	7200
32	TINSMAN - HOLLY TWP	Distribution	138000	8320	
33	TITUS LAKE - WAYLAND TWP	Distribution	138000	8320	
34	TOWN LINE - MONITOR TWP	Distribution	46000	8320	
35	EVALUATION - a	Distribution	140000	13800	
36	EVALUATION - b	Distribution	46000	12470	
37	EVALUATION - c	Distribution	46200	8720	
38	EVALUATION - d	Distribution	46200	13800	
39	EVALUATION - e	Distribution	140000	13800	
40	EVALUATION - f	Distribution	46200	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, 2021
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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
19	1					1
40	1					2
20	1					3
0	0					4
200	2					5
13	1					6
0	0					7
6	2					8
6	1					9
6	1					10
6	1					11
13	1					12
13	1					13
14	1					14
6	1					15
20	1					16
6	1					17
20	1					18
13	1					19
6	1					20
13	1					21
13	1					22
13	1					23
13	1					24
13	1					25
50	1					26
0	0					27
13	2					28
6	1					29
0	0					30
100	2					31
13	1					32
13	1					33
5	1					34
0	0					35
0	0					36
0	0					37
0	0					38
213		6				39
9	0	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, 2021
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSFORMERS USED, PENDING EVALUATION - g	Distribution	46200	13090	
2	TRANSFORMERS USED, PENDING EVALUATION - h	Distribution	46000	13800	
3	TRAVIS - COOPER TWP	Distribution	46000	8320	
4	TREMAINE - ORANGE TWP	Distribution	70000	26190	
5	TRIPP ROAD - RANSOM TWP	Distribution	46000	8320	
6	TROWBRIDGE - TROWBRIDGE TWP	Distribution	140000	48000	4800
7	TRUFANT - MAPLE VALLEY TWP a	Distribution	45000	8720	
8	TRUFANT - MAPLE VALLEY TWP b	Distribution	45000	8720	
9	TUCKER - HOLLY TWP	Distribution	46000	8320	
10	TURNER - TURNER TWP	Distribution	46000	24900	
11	TUSTIN - BURDELL TWP	Distribution	47400	26190	
12	TWELFTH STREET - PORTAGE TWP	Distribution	138000	8320	
13	TWILIGHT - COMSTOCK TWP	Distribution	138000	8320	
14	TWIN LAKE - DALTON TWP	Distribution	46000	8320	
15	TWINING - TURNER TWP a	Distribution	138000	46000	
16	TWINING - TURNER TWP b	Distribution	138000	46000	
17	TWINING - TURNER TWP c	Distribution	138000	46000	4800
18	TWINING - TURNER TWP d	Distribution	138000	46000	4800
19	ULMER - BIRCH RUN TWP	Distribution	46000	8320	
20	UPTON - DELTA TWP	Distribution	46000	8320	
21	VAN ATTA - MERIDIAN TWP	Distribution	138000	8320	
22	VAN BUREN - BLENDON TWP	Distribution	138000	12470	
23	VAN WERT - ALBION TWP a	Distribution	140000	13090	
24	VAN WERT - ALBION TWP b	Distribution	140000	13090	
25	VANDERBILT - CORWITH TWP	Distribution	138000	13200	
26	VANDERCOOK LAKE - SUMMIT TWP	Distribution	45000	8720	
27	VENICE - VENICE TWP a	Distribution	46000	8320	
28	VENICE - VENICE TWP b	Distribution	46000	8320	
29	VENICE - VENICE TWP c	Distribution	46000	8320	
30	VERNON - CLARE	Distribution	138000	46000	4800
31	VERONA - PENNFIELD TWP a	Distribution	138000	46000	4800
32	VERONA - PENNFIELD TWP b	Distribution	140000	46000	7200
33	VEVAY - VEVAY TWP	Distribution	138000	46000	4800
34	VILLAGE GREEN - PORTAGE TWP a	Distribution	15000	8320	
35	VILLAGE GREEN - PORTAGE TWP b	Distribution	46000	8720	
36	VIRGINIA PARK - LAKETOWN TWP	Distribution	46000	8320	
37	VROOMAN - SUMMIT TWP	Distribution	140000	46000	7200
38	WACKERLY - LARKIN TWP a	Distribution	138000	46000	4800
39	WACKERLY - LARKIN TWP b	Distribution	138000	46000	4800
40	WAGER - GENESEE TWP	Distribution	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
0	0					2
6	1					3
13	1					4
3	1					5
20	1					6
0	0					7
13	2					8
13	1					9
6	1					10
13	1					11
13	1					12
20	1					13
6	1					14
0	0					15
0	0					16
0	0					17
36	4					18
13	1					19
12	1					20
20	1					21
20	1					22
0	0					23
40	2					24
6	1					25
20	1					26
0	0					27
0	0					28
3	3					29
38	1					30
0	0					31
200	2					32
40	1					33
0	0					34
25	2					35
13	1					36
100	1					37
0	0					38
68	2					39
13	1					40

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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WAKESHMA - WAKESHMA TWP	Distribution	46000	8320	
2	WALDO - MIDLAND TWP	Distribution	46000	8320	
3	WALDRON - WRIGHT TWP	Distribution	46000	8320	
4	WALKER - WALKER TWP	Distribution	46000	12470	
5	WALLOON - BOYNE VALLEY TWP	Distribution	45000	13090	
6	WALNUT - BURTON TWP a	Distribution	46000	8320	
7	WALNUT - BURTON TWP b	Distribution	46000	8320	
8	WAMPLERS - CAMBRIDGE TWP	Distribution	46000	8320	
9	WARNER - PRAIREVILLE TWP	Distribution	138000	24900	
10	WARREN - WARREN TWP	Distribution	138000	46000	4800
11	WASHINGTON - PERE MARQUETTE TWP a	Distribution	45000	26190	
12	WASHINGTON - PERE MARQUETTE TWP b	Distribution	45000	26190	
13	WASHTENAW - CHELSEA TWP	Distribution	138000	46000	4800
14	WATERTOWN - WATERTOWN TWP	Distribution	46000	8320	
15	WATKINS - BATTLE CREEK TWP a	Distribution	46000	8320	
16	WATKINS - BATTLE CREEK TWP b	Distribution	45000	8720	
17	WAYLAND - WAYLAND TWP a	Distribution	46000	8320	
18	WAYLAND - WAYLAND TWP b	Distribution	138000	46000	4800
19	WEADOCK - HAMPTON TWP a	Distribution	138000	46000	4800
20	WEADOCK - HAMPTON TWP b	Distribution	138000	46000	4800
21	WEALTHY STREET - WALKER TWP a	Distribution	138000	12470	
22	WEALTHY STREET - WALKER TWP a	Distribution	138000	12470	
23	WEALTHY STREET - WALKER TWP b	Distribution	138000	46000	7200
24	WEALTHY STREET - WALKER TWP c	Distribution	130000	46000	4800
25	WEBSTER - MT MORRIS TWP	Distribution	46000	8320	
26	WEIDMAN - NOTTAWA TWP	Distribution	46000	8320	
27	WEST BRANCH - WEST BRANCH TWP	Distribution	46000	8320	
28	WEST CLARK LAKE - COLUMBIA TWP	Distribution	45000	8720	
29	WEST FENTON - FENTON TWP	Distribution	138000	8320	
30	WEST MAIN - OWOSSO TWP	Distribution	46000	8320	
31	WEST RIVER - GRAND RAPIDS	Distribution	46000	12470	
32	WEST ROAD - LANSING TWP	Distribution	46000	8320	
33	WESTERN AVENUE - LAKETON TWP a	Distribution	46000	12470	
34	WESTERN AVENUE - LAKETON TWP b	Distribution	46000	13090	
35	WESTPHALIA - WESTPHALIA TWP	Distribution	46000	8320	
36	WESTWOOD - BLACKMAN TWP a	Distribution	46000	8320	
37	WESTWOOD - BLACKMAN TWP b	Distribution	46000	8320	
38	WEXFORD - HARING TWP a	Distribution	138000	46000	4800
39	WEXFORD - HARING TWP b	Distribution	138000	46000	4800
40	WHITE CLOUD - EVERETT TWP	Distribution	46000	8320	

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
2	1					1
13	1					2
3	1					3
20	1					4
6	1					5
0	0					6
18	2					7
6	1					8
14	1					9
40	1					10
0	0					11
25	2					12
50	1					13
6	1					14
33	2					15
0	0					16
0	0					17
33	2					18
0	0					19
200	2					20
0	0					21
0	0					22
260	4					23
0	0					24
13	1					25
7	1					26
5	1					27
13	1					28
20	1					29
13	1					30
14	1					31
13	1					32
0	0					33
25	2					34
3	1					35
0	0					36
11	2					37
0	0					38
80	2					39
6	1					40

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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHITE LAKE - MONTAGUE TWP a	Distribution	138000	46000	4800
2	WHITE LAKE - MONTAGUE TWP b	Distribution	138000	46000	4800
3	WHITEHALL - MONTAGUE TWP a	Distribution	45000	13090	
4	WHITEHALL - MONTAGUE TWP b	Distribution	45000	13090	
5	WHITING - ERIE TWP	Distribution	138000	46000	7200
6	WHITTEMORE - GRANT TWP	Distribution	138000	24900	
7	WHITTUM - EATON RAPIDS TWP a	Distribution	46000	8320	
8	WHITTUM - EATON RAPIDS TWP b	Distribution	46000	24900	
9	WILDER - ECKFORD TWP	Distribution	46000	8320	
10	WILDWOOD - BLACKMAN TWP	Distribution	45000	8720	
11	WILLARD - BIRCH RUN TWP	Distribution	138000	46000	4800
12	WILLIAMS - ALLEGAN TWP a	Distribution	46000	8320	
13	WILLIAMS - ALLEGAN TWP b	Distribution	46000	8320	
14	WILLIS ROAD - GRASS LAKE TWP	Distribution	46000	24940	
15	WILMOTT - OTSEGO TWP	Distribution	46000	8320	
16	WINGATE - SHARON TWP	Distribution	46000	8320	
17	WIRTZ ROAD - SECORD TWP	Distribution	46000	8320	
18	WISNER - BLACKMAN TWP	Distribution	46000	8320	
19	WITHEY LAKE - CHURCHILL TWP	Distribution	138000	24900	
20	WOOD STREET - FLINT	Distribution	46000	8320	
21	WOODLAND - WOODLAND TWP	Distribution	46000	8320	
22	WOODWARD - SELMA TWP	Distribution	46000	14400	
23	WYOMING PARK - WYOMING TWP	Distribution	46000	12470	
24	YORKVILLE - ROSS TWP	Distribution	45000	8720	
25	ZYLMAN - PORTAGE TWP	Distribution	46000	8320	
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	*All substations above are Unattended.				
39					
40					

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SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
0	0					1
88	2					2
0	0					3
33	2					4
50	1					5
6	1					6
0	0					7
19	2					8
6	1					9
20	1					10
40	1					11
0	0					12
13	2					13
20	1					14
13	1					15
6	1					16
6	1					17
13	1					18
13	1					19
13	1					20
3	1					21
6	1					22
13	1					23
13	1					24
20	1					25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers. or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500

2. Include watt-hour demand distribution meters, but not external demand meters. 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

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 expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hours Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	1,912,299	653,335	
2	Additions During Year			
3	Purchases	41,701	9,952	
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	41,701	9,952	0
6	Reduction During Year	0	1	
7	Retirements	26,527	8,929	
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	26,527	8,930	0
10	Number at End of Year (Lines 1+ 5 - 9)	1,927,473	654,357	0
11	In Stock	132,135	4,170	
12	Locked Meters on Customers' Premises	101		
13	Inactive Transformers on System			
14	In Customers' Use	1,794,171	650,187	
15	In Companys' Use	1,066		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	1,927,473	654,357	0

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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	4,654,015	(104,693)		2,597,648,687	
2	Water Pollution Control Facilities	3,054,823	(24,672)		266,415,354	
3	Solid Waste Disposal Costs	7,081,704	(2,674,427)		219,620,815	
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>)	405,676	(307,386)		120,082,669	
8	TOTAL (Total of lines 1 thru 7)	15,196,218	(3,111,178)	0	3,246,767,950	0
9	Construction work in progress				15,054,777	

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FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		
430	7	b	Miscellaneous (Line 7): <u>Yr 2021</u>		
			1) Environmental Protection		
			Barrier net panels	234,994	
			Barrier net anchors	120,929	
			Downstream reverse filter	43,181	
			2) Flood & Erosion Control Protection 0		
			3) Other 6,572		
			316B Fish Entrainment		
			Total \$		405,676

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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	17,515,330	17,515,330
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal	4,725,401	4,725,401
6	Difference in Cost of Environmentally Clean Fuels (1)	0	0
7	Replacement Power Costs (2)	3,315,648	3,315,648
8	Taxes and Fees		
9	Administrative and General		
10	Other (<i>Identify significant</i>)		
11	TOTAL	25,556,379	25,556,379

(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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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	1,141,803	0	0	15,843,271	
3	Solar Thermal					
4	Wind Energy	237,308,031	(323,600)	7,845,057	1,200,708,209	
5	Kinetic energy of moving water	16,562,861	(914,864)	(167,766)	193,416,769	
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)	255,012,695	(1,238,464)	7,677,291	1,409,968,249	0
11	Construction work in progress				60,949,333	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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RENEWABLE ENERGY RESOURCE EXPENSES

- | | |
|---|---|
| <p>1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs.</p> <p>3. Item 6 subject to MCL460.1047(3)</p> <p>4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.</p> | <p>6. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p> |
|---|---|

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	75,491,373	75,491,373
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	32,509,109	32,509,109
3	Financing Costs	0	0
4	Ancillary to ensure Quality/Reliability	0	0
5	Renewable Energy Credits	11,336,130	11,336,130
6	Interest on Regulatory Liability (asset)	255	255
7	Taxes and Fees (include credits)	(38,053,287)	(38,053,287)
8	Administrative and General		0
9	Other (<i>Identify</i>)		0
10	TOTAL	81,283,580	81,283,580

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