

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NONMAJOR)

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

Report submitted for year ending: December 31, 2010																				
Present name of respondent: Consumers Energy Company																				
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																				
Utility representative to whom inquiries regarding this report may be directed: <table><tr><td>Name:</td><td>Thomas J. Webb</td><td>Title:</td><td>Executive VP and CFO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI</td></tr><tr><td>Zip:</td><td colspan="3">49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-0351</td></tr></table>	Name:	Thomas J. Webb	Title:	Executive VP and CFO	Address:	One Energy Plaza			City:	Jackson	State:	MI	Zip:	49201			Telephone, Including Area Code:	(517) 788-0351		
Name:	Thomas J. Webb	Title:	Executive VP and CFO																	
Address:	One Energy Plaza																			
City:	Jackson	State:	MI																	
Zip:	49201																			
Telephone, Including Area Code:	(517) 788-0351																			
If the utility name has been changed during the past year: <table><tr><td>Prior Name:</td><td></td></tr><tr><td>Date of Change:</td><td></td></tr></table>	Prior Name:		Date of Change:																	
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Two copies of the published annual report to stockholders: <table><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>will be forwarded to the Commission on or about _____, 20</td></tr></table>	<input checked="" type="checkbox"/>]	were forwarded to the Commission	<input type="checkbox"/>]	will be forwarded to the Commission on or about _____, 20														
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Annual reports to stockholders: <table><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>are not published</td></tr></table>	<input checked="" type="checkbox"/>]	are published	<input type="checkbox"/>]	are not published														
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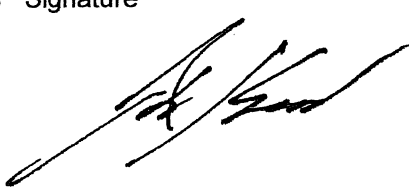
FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Bill Stosik) at
(517) 241-5853 or bmstosi@michigan.gov OR forward correspondence to

Regulated Energy Division (Bill Stosik)
Financial Analysis and Customer Choice Section
6545 Mercantile Way
P.O. Box 30221
Lansing, MI 48909

MPSC FORM P-522

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company		02 Year of Report December 31, 2010
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) April 13, 2011
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da,Yr) April 13, 2011
02 Title Executive Vice President and Chief Financial Officer		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts
2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Complete Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and

include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distributions of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statements showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distribution of these

Line No.	Acct No	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. INTANGIBLE PLANT		
2	301	Organization	33,468	-
3	302	Franchises and Consents	141,529	1,572
4	303	Miscellaneous Intangible Plant	22,423,800	478,820
5		TOTAL Intangible Plant	22,598,797	480,392
6		2. PRODUCTION PLANT		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment - Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26		TOTAL Manufactured Gas Production Plant	-	-

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

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

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)	Acct No.	Line No.
					1
-	-	-	33,468	301	2
2,446	-	-	140,655	302	3
-	-	-	22,902,620	303	4
2,446	-	-	23,076,743		5
					6
					7
-	-	-	-	304.1	8
-	-	-	-	304.2	9
-	-	-	-	305	10
-	-	-	-	306	11
-	-	-	-	307	12
-	-	-	-	308	13
-	-	-	-	309	14
-	-	-	-	310	15
-	-	-	-	311	16
-	-	-	-	312	17
-	-	-	-	313	18
-	-	-	-	314	19
-	-	-	-	315	20
-	-	-	-	316	21
-	-	-	-	317	22
-	-	-	-	318	23
-	-	-	-	319	24
-	-	-	-	320	25
-	-	-	-		26

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
27		Natural Gas Production & Gathering Plant			
28	325.1	Producing Lands	-	-	
29	325.2	Producing Leaseholds	172,559	-	
30	325.3	Gas Rights	890	-	
31	325.4	Rights of Way	222	-	
32	325.5	Other Land	-	-	
33	325.6	Other Land Rights	-	-	
34	326	Gas Well Structures	-	-	
35	327	Field Compressor Station Structures	-	-	
36	328	Field Measuring and Regulating Station Structures	-	-	
37	329	Other Structures	116,071	-	
38	330	Producing Gas Wells - Well Construction	61,603	-	
39	331	Producing Gas Wells - Well Equipment	40,523	-	
40	332	Field Lines	4,825	-	
41	333	Field Compressor Station Equipment	-	-	
42	334	Field Measuring and Regulating Station Equipment	77,146	-	
43	335	Drilling and Cleaning Equipment	-	-	
44	336	Purification Equipment	227,390	-	
45	337	Other Equipment	7,322	-	
46	338	Unsuccessful Exploration & Development Costs	8,224,143	-	
47		TOTAL Production and Gathering Plant	8,932,694	-	
48		Products Extraction Plant			
49	340.1	Land	-	-	
50	340.2	Land Rights	-	-	
51	341	Structures and Improvements	-	-	
52	342	Extraction and Refining Equipment	-	-	
53	343	Pipe Lines	-	-	
54	344	Extracted Products Storage Equipment	-	-	
55	345	Compressor Equipment	-	-	
56	346	Gas Measuring and Regulating Equipment	-	-	
57	347	Other Equipment	-	-	
58		TOTAL Products Extraction Plant	-	-	
59		TOTAL Natural Gas Production Plant	8,932,694	-	
60		SNG Production Plant (Submit Supplemental Statement)	-	-	
61		TOTAL Production Plant	8,932,694	-	
62		3. Natural Gas Storage and Processing Plant			
63		Underground Storage Plant			
64	350.1	Land	8,225,862	-	

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
					27
-	-	-	-	325.1	28
-	-	-	172,559	325.2	29
-	-	-	890	325.3	30
-	-	-	222	325.4	31
-	-	-	-	325.5	32
-	-	-	-	325.6	33
-	-	-	-	326	34
-	-	-	-	327	35
-	-	-	-	328	36
-	-	-	116,071	329	37
-	-	-	61,603	330	38
-	-	-	40,523	331	39
-	-	-	4,825	332	40
-	-	-	-	333	41
-	-	-	77,146	334	42
-	-	-	-	335	43
-	-	-	227,390	336	44
-	-	-	7,322	337	45
-	-	-	8,224,143	338	46
-	-	-	8,932,694		47
					48
-	-	-	-	340.1	49
-	-	-	-	340.2	50
-	-	-	-	341	51
-	-	-	-	342	52
-	-	-	-	343	53
-	-	-	-	344	54
-	-	-	-	345	55
-	-	-	-	346	56
-	-	-	-	347	57
-	-	-	-		58
			8,932,694		59
-	-	-	-		60
-	-	-	8,932,694		
					62
					63
-	-	(463,789)	7,762,073	350.1	64

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
65	350.2	Rights of Way	1,412,263	-
66	351	Structures and Improvements	14,429,757	39,515
67	352	Wells	68,658,779	2,835,816
68	352.1	Storage Leaseholds and Rights	6,838,555	-
69	352.2	Reservoirs	-	-
70	352.3	Non-Recoverable Natural Gas	-	-
71	353	Lines	36,863,052	3,188,611
72	354	Compressor Station Equipment	89,412,319	9,365,603
73	355	Measuring and Regulating Equipment	19,830,468	2,294,321
74	356	Purification Equipment	21,046,435	(145,781)
75	357	Other Equipment	5,621,986	(92,999)
76	358	Gas in Underground Storage-Noncurrent	26,253,198	-
77	358.1	Asset Retirement Costs for Underground Storage Plant	177,744	-
78		TOTAL Underground Storage Plant	298,770,418	17,485,086
79		Other Storage Plant		
80	360.1	Land	-	-
81	360.2	Land Rights	-	-
82	361	Structures and Improvements	-	-
83	362	Gas Holders	-	-
84	363	Purification Equipment	-	-
85	363.1	Liquefaction Equipment	-	-
86	363.2	Vaporizing Equipment	-	-
87	363.3	Compressor Equipment	-	-
88	363.4	Measuring and Regulating Equipment	-	-
89	363.5	Other Equipment	-	-
90		TOTAL Other Storage Plant	-	-
91		Base Load Liquefied NG Terminating and Processing Plant		
92	364.1	Land	-	-
93	364.1a	Land Rights	-	-
94	364.2	Structures and Improvements	-	-
95	364.3	LNG Processing Terminal Equipment	-	-
96	364.4	LNG Transportation Equipment	-	-
97	364.5	Measuring and Regulating Equipment	-	-
98	364.6	Compressor Station Equipment	-	-
99	364.7	Communication Equipment	-	-
100	364.8	Other Equipment	-	-
101		TOTAL Base Load LNG Terminating and Processing Plant	-	-
102				
103		TOTAL Natural Gas Storage and Processing Plant	298,770,418	17,485,086

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/15/2011		December 31, 2010	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at End of Year		Acct	Line	
(d)	(e)	(f)	(g)		No	No.	
-	-	(21,783)	1,390,480		350.2	65	
1	-	(16,216)	14,453,055		351	66	
171,467	-	8,493	71,331,621		352	67	
1	1	-	6,838,555		352.1	68	
-	-	-	-		352.2	69	
-	-	-	-		352.3	70	
48,347	(3,000)	(2,115,102)	37,885,214		353	71	
1,811,678	-	(16,735)	96,949,509		354	72	
534,277	-	(697,051)	20,893,461		355	73	
90	-	-	20,900,564		356	74	
109,081	-	241,094	5,661,000		357	75	
-	-	-	26,253,198		358	76	
-	-	-	177,744		358.1	77	
2,674,942	(2,999)	(3,081,089)	310,496,474			78	
						79	
-	-	-	-		360.1	80	
-	-	-	-		360.2	81	
-	-	-	-		361	82	
-	-	-	-		362	83	
-	-	-	-		363	84	
-	-	-	-		363.1	85	
-	-	-	-		363.2	86	
-	-	-	-		363.3	87	
-	-	-	-		363.4	88	
-	-	-	-		363.5	89	
-	-	-	-			90	
						91	
-	-	-	-		364.1	92	
-	-	-	-		364.1a	93	
-	-	-	-		364.2	94	
-	-	-	-		364.3	95	
-	-	-	-		364.4	96	
-	-	-	-		364.5	97	
-	-	-	-		364.6	98	
-	-	-	-		364.7	99	
-	-	-	-		364.8	100	
-	-	-	-			101	
						102	
2,674,942	(2,999)	(3,081,089)	310,496,474			103	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
103		4. Transmission Plant		
104	365.1	Land	18,579,555	(128,743)
105	365.2	Land Rights	-	-
106	365.3	Rights of Way	47,702,323	3,689,603
107	366	Structures and Improvements	15,086,298	13,553,135
108	367	Mains	381,435,693	51,354,415
109	368	Compressor Station Equipment	43,852,353	48,989,580
110	369	Measuring and Regulating Station Equipment	50,713,697	5,403,224
111	370	Communication Equipment	10,011,374	2,600,232
112	371	Other Equipment	4,819,536	13,764,894
112	372	ARO for Transmission Plant	458,056	-
113		TOTAL Transmission Plant	572,658,885	139,226,340
114		5. Distribution Plant		
115	374.1	Land	2,049,481	1,830
116	374.2	Land Rights	9,335,308	364,304
117	375	Structures and Improvements	5,478,286	157,772
118	376	Mains	1,094,996,360	14,182,992
119	377	Compressor Station Equipment	-	-
120	378	Measuring and Regulating Station Equipment - General	49,407,033	2,596,105
121	379	Measuring and Regulating Station Equipment - City Gate	-	-
122	380	Services	835,726,320	53,690,603
123	381	Meters	217,239,759	19,671,032
124	382	Meter Installations	206,853,505	8,471,573
125	383	House Regulators	21,146,980	971,024
126	384	House Regulator Installations	-	-
127	385	Industrial Measuring and Regulating Station Equipment	-	-
128	386	Other Prop. on Customer's Premises	-	-
129	387	Other Equipment	-	-
130	388	Asset Retirement Costs for Distribution Plant	115,187,780	6,089,873
131		TOTAL Distribution Plant	2,557,420,812	106,197,108
132		6. GENERAL PLANT		
133	389.1	Land	2,383,979	-
134	389.2	Land Rights	1,516	-
135	390	Structures and Improvements	31,830,435	1,067,868
136	391	Office Furniture and Equipment	658,249	-
137	391.1	Computers and Computer Related Equipment	3,018,312	331,441
138	392	Transportation Equipment	12,353,261	166,421
139	393	Stores Equipment	50,840	-
140	394	Tools, Shop and Garage Equipment	6,666,752	(852,372)
141	395	Laboratory Equipment	408,968	-

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.		
							103
12,289	60,025	(409,283)	18,089,265	365.1			104
-	-	-	-	365.2			105
-	(7,499)	(91,893)	51,292,534	365.3			106
14,784	-	(961,709)	27,662,940	366			107
361,289	(1,114)	4,378,835	436,806,540	367			108
640,421	-	5,437	92,206,949	368			109
737,013	(2,470)	557,858	55,935,296	369			110
-	(668)	(269,624)	12,341,314	370			111
-	-	(311,956)	18,272,474	371			112
-	-	-	458,056	371			112
1,765,796	48,274	2,897,665	713,065,368				113
							114
1	(1)	(70,062)	1,981,247	374.1			115
6,123	77,387	98,390	9,869,266	374			
21,246	-	101,933	5,716,745	375			117
1,410,792	-	-	1,107,768,560	376			118
-	-	-	-	377			119
(78,406)	(62,503)	(65,522)	51,953,519	378			120
-	-	-	-	379			121
1,909,899	-	-	887,507,024	380			122
4,688,333	-	-	232,222,458	381			123
1,050,312	-	-	214,274,766	382			124
279,075	-	-	21,838,929	383			125
-	-	-	-	384			126
-	-	-	-	385			127
-	-	-	-	386			128
-	-	-	-	387			129
-	-	-	121,277,653	388			130
9,287,375	14,883	64,739	2,654,410,167				131
							132
-	-	-	2,383,979	389.1			133
-	-	-	1,516	389.2			134
313,550	15,912	-	32,600,665	390			135
14,515	-	-	643,734	391			136
815,760	8,292	5,966	2,548,251	391.1			137
138,727	-	119,793	12,500,748	392			138
-	-	-	50,840	393			139
69,639	-	(486,450)	5,258,291	394			140
65,578	-	-	343,390	395			141

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
141	396	Power Operated Equipment	1,826,824	34,228	
142	397	Communication Equipment	6,770,192	424,953	
143	398	Miscellaneous Equipment	501,817	-	
144		SUBTOTAL	66,471,145	1,172,539	
145	399	Other Tangible Property	-	-	
146		TOTAL General Plant	66,471,145	1,172,539	
147		TOTAL (Accounts 101 and 106)	3,526,852,751	264,561,465	
148	101.1	Property Under Capital Leases	5,677,246	-	
149	102	Gas Plant Purchased (See Instruction 8)	-	-	
150	(Less)	Gas Plant Sold (See Instruction 8)	-		
151	103	Experimental Gas Plant Unclassified	-		
152		TOTAL GAS PLANT IN SERVICE	3,532,529,997	264,561,465	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
-	-	(8,047)	1,853,005	396	141
1,828,212	-	-	5,366,933	397	142
64,862	1,515	(251,375)	187,095	398	143
3,310,843	25,719	(620,113)	63,738,447		144
-	-	-	-	399	145
3,310,843	25,719	(620,113)	63,738,447		146
17,041,402	85,877	(738,798)	3,773,719,893		147
1,536,793	74,684	-	4,215,137	101.1	148
	-	-	-	102	149
-	-	-	-	102	150
-	-	-	-	103	151
18,578,195	160,561	(738,798)	3,777,935,030		152

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS 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 \$250,000 or more. Group other items of property held for future use.		2. For property having an original cost of \$250,000 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		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2	Gas Properties	Various	Various	405,064
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4				
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42	TOTAL			\$405,064

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
PRODUCTION PROPERTY HELD FOR FUTURE USE (Account 105.1)				
1. Report separately each property held for future use at end of the year having the 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 105.1		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, and Gas Rights Held for Future Utility Use (Per 500-501)			
2				
3				
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47	TOTAL			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.				
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Intangible Plant - Gas Total	485,586	-	
2				
3	Natural Gas Store & Processing Plant Total	32,040,559	9,565,240	
4				
5	Transmission Plant - Gas Total	10,766,961	96,715,206	
6				
7	Distribution Plant - Gas Total	7,034,278	102,359,613	
8				
9	General Plant - Gas Total	10,027,773	9,084,670	
10				
11				
12				
13				
14				
15				
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42	TOTAL	60,355,157	217,724,729	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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CONSTRUCTION OVERHEADS-GAS

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Engineering and Supervision	34,485,507	73,468,563
2	Administrative and General	27,301,867	67,603,199
3			
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46	TOTAL	61,787,374	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.</p>			
<p>ENGINEERING AND SUPERVISION</p> <p>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 land rights, and general equipment, on the basis of direct labor and material charges.</p> <p>ADMINISTRATIVE AND GENERAL</p> <p>An examination was made of the various expenses classified as administration and general to determine those containing substantial amounts applicable to construction expenditures. Costs were allocated to construction on the basis of (1) time spent on construction-related activities and (2) by direct charges from payrolls, invoices, vouchers, etc. The total so allocated was distributed pro rata over all construction jobs except general equipment on basis of direct company labor and engineering and supervision costs.</p> <p>Pension expenses were allocated directly, based on payroll charges, to the various work orders.</p> <p>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</p> <p>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.</p> <p>INSURANCE</p> <p>Insurance costs have been charged directly to the major construction jobs to which they apply.</p> <p>PROPERTY TAXES</p> <p>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 plant jobs are actual taxes paid. Taxes capitalized on other than the major plant 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.</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 and 109)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.
3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is remove from service.
If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in process at year end in the appropriate functional classification.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	1,878,334,036	1,878,313,661	20,375	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	99,878,471	99,878,471	-	-
4	(403.1) Deprec. And Deplet. Expense	-	-	-	-
5	(413) Exp. of Gas Plt. Leas. to Others	-	-	-	-
6	Transportation Expenses-Clearing	-	-	-	-
7	Other Clearing Accounts	-	-	-	-
8	Other Accounts (Specify):	-	-	-	-
9		-	-	-	-
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	99,878,471	99,878,471	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	17,026,667	17,026,667	-	-
13	Cost of Removal	14,347,105	14,347,105	-	-
14	Salvage (Credit)	(97,730)	(97,730)	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	31,276,042	31,276,042	-	-
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	2,610,972	2,610,972	-	-
18	Retirement WIP	34,044	34,044	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	1,949,581,481	1,949,561,106	20,375	-

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

20	Production - Manufactured Gas	-	-	-	-
21	Production & Gathering - Natural Gas	690,719	670,344	20,375	-
22	Products Extraction - Natural Gas	-	-	-	-
23	Underground Gas Storage	132,031,169	132,031,169	-	-
24	Other Storage Plant	-	-	-	-
25	Base Load LNG Terminating & Processing Plant	-	-	-	-
26	Transmission	202,381,777	202,381,777	-	-
27	Distribution	1,586,520,198	1,586,520,198	-	-
28	General	27,957,618	27,957,618	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	1,949,581,481	1,949,561,106	20,375	-

1. Line 17, column (c) amount consists primarily of transfer activity for prior years.
2. Gas Plant in Service Retirements-
Page 212B, Line 147, Col (d) 17,041,402
Nondepreciable Property (14,735)

Book Cost of Plant Retired-Line 12, Col (c) 17,026,667

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010			
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed</p> <p>with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60 degrees F.</p>						
No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	-	1,038,056,426	-	-	1,038,056,426
2	Gas Delivered to Storage (contra Account)	-	662,580,134	-	-	662,580,134
3	Gas Withdrawn from Storage (contra Account)	-	755,163,062	-	-	755,163,062
4	Other Debits or Credits (Net)	-	(4,128,214)	-	-	(4,128,214)
5	Balance at End of Year	-	941,345,284	-	-	941,345,284
6	Mcf	-	137,186,639	-	-	137,186,639
7	Amount Per Mcf	-	7	-	-	7
8	State basis of segregation of inventory between current and noncurrent portions:					
9	Inventory Account 164.1 was decreased \$4,128,214 to reflect gas storage losses of approximately 601,409 mcf.					
10	The company has elected to use Account 358 for non-current gas.					

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS				
1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.) 2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.				
Line No.	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at ° 60 F) (c)	Amount (d)
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42	TOTAL			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010			
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).						
4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.						
BALANCE END OF YEAR		Prepayments in CURRENT YEAR				
Mcf (14.73 psia at ° 60 F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at ° 60 F) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	Line No.
						1
						2
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011		Year of Report December 31, 2010	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226-227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance End of Year (b)	
1	Prepaid Insurance					11,511,839	
2	EPRI Fees					641,062	
3	Prepaid MPSC Assessment					2,742,005	
4	Prepaid Maintenance-Substation Transformer					157,601	
5	Prepaid Progress Payments-Gas T&S Valves					339,502	
6	Prepaid Hydro Fees-Dept of Natural Resources					166,205	
7	Prepaid Hydro Fees-USDA Forest Service					184,545	
8	Prepaid Outside Services-GAP International					44,000	
9	Prepaid Fees-NERC Reliability					335,263	
10	Prepaid IS&T Costs-Hardware Maintenance					2,001,320	
11	Prepaid IS&T Costs-Software Maintenance					4,139,301	
TOTAL						22,262,643	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1, and period of amortization (mo, to, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
1							
2							
3							
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7							
8							
9	TOTAL						
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 Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d) Amount (e)		Balance at End of Year (f)	
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30	TOTAL				0	0	

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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS OPERATING REVENUES (Account 400)			
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, column (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. 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60 degrees F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf. 5. If increases or decreases from previous year (column (c), (e) and (g)), are not derived from previously reported	
Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	1,676,903,901	1,823,981,370
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	450,094,677	515,626,164
5	Large (or Ind.) (See Instr. 6)	88,206,882	101,822,000
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	3,026,976	3,467,832
8	TOTAL Sales to Ultimate Consumers	2,218,232,436	2,444,897,366
9	483 Sales for Resale	-	-
10	TOTAL Nat. Gas Service Revenues	2,218,232,436	2,444,897,366
11	Revenues from Manufactured Gas	-	-
12	TOTAL Gas Service Revenues	2,218,232,436	2,444,897,366
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	11,134,296	11,285,917
16	488 Misc. Service Revenues	45,981,743	44,953,976
17	489 Rev. from Trans. of Gas of Others	69,159,974	59,447,775
18	490 Sales of Prod. Ext. from Nat. Gas	-	-
19	491 Rev. from Nat. Gas Proc. by Others	-	-
20	492 Incidental Gasoline and Oil Sales	-	-
21	493 Rent from Gas Property	1,003,735	894,545
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	23,837,477	23,254,731
24	TOTAL Other Operating Revenues	151,117,225	139,836,944
25	TOTAL Gas Operating Revenues	2,369,349,661	2,584,734,310
26	(Less) 496 Provision for Rate Refunds	8,941,080	22,086,190
27	TOTAL Gas Operating Revenues Net of Provision for Refu	2,360,408,581	2,562,648,120
28	Sales by Communities (Incl. Main Line Sales to Resid. and Comm. Custrs.)	2,215,205,460	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	-	
30	Sales for Resale	-	
31	Other Sales to Public Authorities (from Local Dist. Only)	-	
32	Interdepartmental Sales	3,026,976	
33	TOTAL (Same as Line 10, Columns (b) and (d))	2,218,232,436	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

GAS OPERATING REVENUES (Account 400) (Continued)

figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial sales, Account 481, 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 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH		Line No
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
151,156,630	162,001,891	1,576,520	1,574,246	2
				3
46,571,579	51,594,751	117,860	118,199	4
9,544,778	10,563,572	6,938	7,073	5
-	-	-	-	6
352,534	389,091	81	88	7
207,625,521	224,549,305	1,701,399	1,699,606	8
-	-	-	-	9
207,625,521	224,549,305	1,701,399	1,699,606	10
				11
NOTES				12
				13
				14
				15
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				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
207,272,987				28
-				29
-				30
-				31
352,534				32
207,625,521				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) 4/15/2011	December 31, 2010

RATE AND SALES SECTION

Definitions of Classes of Service and Instructions Pertaining to Statements of Sales Data

In the definitions below, the letters preceding the captions distinguish the main classes from the subclasses. Show the data broken into the subclasses if possible, but if not, report data under the main classes, drawing a dash through the subclass.

When gas measured through a single meter is used for more than one class of service as here defined, as for example, for both commercial and residential purposes, assign the total to the class having the principal use.

Average number of customers. Number of customers should be reported on the basis of number of meters, plus number of flat-rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for code group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

Thousands of Cubic Feet or Therms Sold (indicate which by crossing out one not applying). Give net figures, exclusive of respondent's own use and losses.

Revenues. This term covers revenues derived from (a) Sale of Gas (exclusive of forfeited discounts and penalties) and (b) Other Gas Revenues, such as rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, servicing of customers' installations and miscellaneous gas revenues.

AB. Residential Service. This class includes all sales of gas for residential uses such as cooking, refrigeration, water heating, space heating and other domestic uses.

A. Residential Service. This class includes all sales of gas for residential use except space heating.

B. Residential Space Heating. This class includes all sales of gas for space heating including gas for other residential uses only when measured through the same meter.

CD. Commercial Service. This class includes service rendered primarily to commercial establishments such as restaurants, hotels, clubs, hospitals, recognized rooming and boarding houses, apartment houses (but not individual tenants therein), garages, churches, warehouses, etc.

C. Commercial Service. This class to include all sales of gas for commercial use except space heating.

D. Commercial Space Heating. This class includes all sales of gas for space heating including gas for other commercial uses only when measured through the same meter.

E. Industrial Service. This class includes service rendered primarily to manufacturing and industrial establishments where gas is used principally for large power, heating and metallurgical purposes.

F. Public Street and Highway Lighting. Covers service rendered to municipalities or other governmental units for the purpose of lighting streets, highways, parks and other public places.

G. Other Sales to Public Authorities. Covers service rendered to municipalities or other governmental units for lighting, heating, cooking, water heating and other general uses.

H. Interdepartmental Sales. This class includes gas supplied by the gas department to other departments of the utility when the charges therefore are at tariff or other specific rates.

I. Other Sales. This class includes all service to ultimate consumers not included in the foregoing described classifications.

*A-I. Total Sales to Ultimate Consumers. This is the total of the foregoing described classifications.

J. Sales to Other Gas Utilities for Resale. This class includes all sales to gas to other gas utilities or to public authorities for resale to ultimate consumers.

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas. They include rent from gas property, interdepartmental rents, customers' forfeited discounts and penalties, services of customers' installations and miscellaneous gas revenues, such as fees and charges for changing, connecting and disconnecting service, profit on sales of materials and supplies not ordinarily purchased for resale, commissions on sales or distribution of others' gas (sold under rates filed by such other), management or supervision fees, sale of steam (except where the respondent furnishes steam-heating service) and rentals from leased property on customers' premises.

*A-K. Total Gas Operating Revenues. The total of all the foregoing accounts.

Separate Schedules for Each State. Separate schedules in this section should be filed for each state in which the respondent operates.

Estimates. If actual figures are not available for the schedules in this section, give estimates. Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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**625-A. SALES DATA FOR THE YEAR
(STATE OF MICHIGAN)**

Line No.	Class of Service (a)	Average number of customers per month (b)	Gas Sold Mcf * (c)	Revenue (to nearest dollar) (d)	Averages		
					Mcf * per customer (e)	Revenue per customer (f)	Revenue per Mcf * (g)
1	AB. Residential service						
2	A. Residential service	5,976	361,646	4,202,989	60.52	703.31	11.62
3	B. Residential space heating service	1,570,544	151,615,663	1,664,594,642	96.54	1,059.88	10.98
4	CD. Commercial service						
5	C. Commercial service, except SH	117,860	46,824,433	449,367,521	397.29	3,812.72	9.60
6	D. Commercial space heating				-	-	-
7	E. Industrial service	6,938	9,596,598	88,090,470	1,383.19	12,696.81	9.18
8	F. Public street & highway lighting				-	-	-
9	G. Other sales to public authorities				-	-	-
10	H. Interdepartmental sales	81	354,446	3,035,734			8.56
11	I. Other sales				-	-	-
12	A-I. Total sales to ultimate customers	1,701,399	208,752,786	2,209,291,356	122.69	1,298.51	10.58
13	J. Sales to other gas utilities for resale	-	-	-	-	-	-
14	A-J. TOTAL SALES OF GAS	1,701,399	208,752,786	2,209,291,356	122.69	1,298.51	10.58
15	K. Other gas revenues			151,117,225			
16	A-K. TOTAL GAS OPERATING REVENUE			2,360,408,581			

* Report Mcf on a pressure base of 14.65 psia dry and a temperature base of 60 degrees F. Give two decimals.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR

- Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).
- Column (a)-List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b)-Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c)-Using the classification show in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.
- Column (d)-Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f)-For each rate schedule listed enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate schedule designation (a)	Type of service to which schedule is applicable (b)	Class of service (c)	Average number of customers per month (d)	Mcf Sold (e)	Revenue (to nearest dollar) (f)
1	Residential - Rate A	(1)	A	5,976	386,621	4,501,977
2	Residential - Rate A	(2)	B	1,560,690	144,581,749	1,615,872,553
3	Residential - Rate A-1	(2)	A & B	9,854	7,123,905	69,229,463
4	Comm & Ind - Rate B/GS-1	(3)	D & E	93,090	14,275,940	149,882,259
5	Comm & Ind - Rate GS-2	(3)	D & E	30,801	33,730,462	318,022,419
6	Comm & Ind - Rate C/GS-3	(3)	D & E	899	9,464,496	81,521,177
7	Commercial - Rate GL-1	(4)	F	8	1,704	13,290
8	Interdepartmental	(5)	H	81	348,370	2,986,845
9	Total Sales to Ultimate Customers			1,701,399	209,913,247	2,242,029,983
10	Unbilled Sales and Revenue				(1,160,461)	(23,797,547)
11	Provisions for Rate Refunds				-	(8,941,080)
12					-	-
13					-	-
14					-	-
15					-	-
16					-	-
17						
18						
19						
20						
21						
22						
23	Net Sales and Revenues				208,752,786	2,209,291,356

- All domestic uses except space heating.
- All domestic uses.
- Any usual commercial, industrial or institutional use with space heating.
- Commercial and industrial outdoor lighting.
- Electric generation, space heating and miscellaneous uses.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

- Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).
- Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
- Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
- Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.
- Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
- Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
- When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	752; 753	Residential	A, B	164,218	17,350,855	203,679,772
2	277; 278; 289	Commercial	C	23,914	16,393,417	152,464,471
3	279; 280; 290	Industrial	E	1,672	2,644,816	24,029,869
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			189,804	36,389,088	380,174,112

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1)				
1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others. 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas. 3. Enter the average number of customers per company and/or by rate schedule.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1) (Cont'd)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."			
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
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					28
					29
					30

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)				
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>4. In column (a) include the names of companies from which revenues were derived, points of receipt and of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.</p>				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)	
1	Utilicorp United, Inc. (Michigan Gas Utilities) (1)			
2	Received from Trunkline, ANR, Great Lakes, Jackson, and Mich Con Pipelines, the			
3	Amoco Plant and various Michigan production areas and redelivered at Girard,			
4	Plainwell, Monterey and Salem interchanges.			
5				
6	Transportation Rate ST-1, ST-2, LT-1, LT-2, XLT-1, XLT-2 and CS Customers (1);			
7	U-15506 and U-15986			
8	Chrysler (1)			
9	Dow Corning (1)			
10	Ford Motor (1)			
11	General Motors (1)			
12	James River (1)			
13	Michigan Ethanol (1)			
14	Monitor Sugar (1)			
15	Carbon Green (1)			
16	State University (1)			
17	Western Michigan (1)			
18				
19	Others under 1,000,000 Mcf per company	2945		
20				
21				
22	Midland Cogeneration Venture; U-9101 (1,2)			
23				
24	Southeastern Michigan Gas Company (1,2)			
25				
26	Kinder Morgan (1,2)			
27				
28				
29	Others under 1,000,000 Mcf per company	2		
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010		
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)					
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."			
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
1,835,978	1,897,011	217,176	11.4		1
					2
					3
					4
					5
					6
					7
4,079,401	3,951,109	2,399,276	60.7		8
3,707,174	3,701,689	1,613,989	43.6		9
3,053,923	3,029,015	2,690,401	88.8		10
4,356,938	6,002,881	4,856,882	80.9		11
2,473,219	2,479,553	759,698	30.6		12
1,536,032	1,535,104	237,534	15.5		13
2,094,755	2,102,055	854,697	40.7		14
1,426,684	1,421,275	767,340	54.0		15
2,165,909	2,101,580	461,750	22.0		16
1,359,332	1,333,519	553,994	41.5		17
					18
35,712,929	36,699,254	42,284,127	115.2		19
					20
					21
35,763,616	35,438,102	9,301,051	26.2		22
					23
1,475,307	1,471,310	198,984	13.5		24
					25
5,177,001	5,177,001	1,912,450	36.9		26
					27
(15,448,217)	173	50,625	29,263.0		28
90,769,981	108,340,631	69,159,974	63.8		29

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.				
3. Enter the average number of customers per company and/or by rate schedule.				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Mcf Of Gas Injected (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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25				
26				
27				
28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.				
Mcf of Gas Withdrawn (d)	Revenue (f)	Average Revenue per Mcf of Gas Injected/Withdrawn (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Wells Expenses	-	-	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	-	-	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	-	-	
17	760 Rents	-	-	
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-	-	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	-	-	
24	765 Maintenance of Field Compressor Station Equipment	-	-	
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-	
26	767 Maintenance of Purification Equipment	-	-	
27	768 Maintenance of Drilling and Cleaning Equipment	-	-	
28	769 Maintenance of Other Equipment	-	-	
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	-	-	
30	TOTAL Natural Gas Production and Gathering (Enter Total of lines 18 and 29)	-	-	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	-	-	
34	771 Operation Labor	-	-	
35	772 Gas Shrinkage	-	-	
36	773 Fuel	-	-	
37	774 Power	-	-	
38	775 Materials	-	-	
39	776 Operation Supplies and Expenses	-	-	
40	777 Gas Processed by Others	-	-	
41	778 Royalties on Products Extracted	-	-	
42	779 Marketing Expenses	-	-	
43	780 Products Purchases for Resale	-	-	
44	781 Variation in Products Inventory	-	-	
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-	
46	783 Rents	-	-	
47	TOTAL Operation (Enter Total of lines 33 thru 46)	-	-	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering	-	-	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-	
58	TOTAL Products Extraction (Enter Total of line 47 and 57)	-	-	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	-	-	
62	796 Nonproductive Well Drilling	-	-	
63	797 Abandoned Leases	-	-	
64	798 Other Exploration	-	-	
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-	-	
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases	-	-	
68	801 Natural Gas Field Line Purchases	-	-	
69	802 Natural Gas Gasoline Plant Outlet Purchases	-	-	
70	803 Natural Gas Transmission Line Purchases	1,429,787,919	1,661,537,982	
71	803.1 Off-System Gas Purchases	-	-	
72	804 Natural Gas City Gate Purchases	-	-	
73	804.1 Liquefied Natural Gas Purchases	-	-	
74	805 Other Gas Purchases	-	-	
75	(Less) 805.1 Purchased Gas Cost Adjustments	-	-	
76	(Less) 805.2 Incremental Gas Cost Adjustments	-	-	
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	1,429,787,919	1,661,537,982	
78	806 Exchange Gas	-	-	
79	Purchased Gas Expenses			
80	807.1 Well Expenses - Purchased Gas	-	-	
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	
83	807.4 Purchased Gas Calculations Expenses	-	-	
84	807.5 Other Purchased Gas Expenses	-	-	
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-	-	
86	808.1 Gas Withdrawn from Storage - Debit	755,163,062	845,416,017	
87	(Less) 808.2 Gas Delivered to Storage - Credit	662,580,134	718,629,258	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-	
90	(Less) Gas Used in Utility Operations - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	3,743,256	7,690,058	
92	811 Gas Used for Products Extraction - Credit	-	-	
93	812 Gas Used for Other Utility Operations - Credit	2,278,478	2,976,610	
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	6,021,734	10,666,668	
95	813 Other Gas Supply Expenses			
95a	813.1 Synthetic Gas Supply Expenses	-	-	
95b	813.2 Gas Cost Recovery Expenses-Royalties	-	-	
96	TOTAL Other Gas Supply Expenses (Total of lines 77,78,85,86 thru 89,94 & 95a,b)	1,516,349,113	1,777,658,073	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	1,516,349,113	1,777,658,073	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	1,013,799	952,613	
102	815 Maps and Records		-	
103	816 Wells Expenses	88,134	54,361	
104	817 Lines Expense	1,477,583	1,438,010	
105	818 Compressor Station Expenses	3,398,631	3,301,332	
106	819 Compressor Station Fuel and Power	8,180,268	9,163,498	
107	820 Measuring and Regulating Station Expenses	(3,275)	47,502	
108	821 Purification Expenses	-	72,024	
109	822 Exploration and Development		-	
110	823 Gas Losses	2,150,135	1,664,368	
111	824 Other Expenses	990,526	745,201	
112	825 Storage Well Royalties	-	-	
113	826 Rents	-	-	
114	TOTAL Operation (Enter Total of lines 101 thru 113)	17,295,801	17,438,909	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	680,682	822,764	
117	831 Maintenance of Structures and Improvements		-	
118	832 Maintenance of Reservoirs and Wells	339,065	200,393	
119	833 Maintenance of Lines	997,405	961,145	
120	834 Maintenance of Compressor Station Equipment	721,206	667,707	
121	835 Maintenance of Measuring and Regulating Station Equipment	37,196	56,103	
122	836 Maintenance of Purification Equipment	-	-	
123	837 Maintenance of Other Equipment	-	-	
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	2,775,554	2,708,112	
125	TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)	20,071,355	20,147,021	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	-	-	
129	841 Operation Labor and Expenses	-	-	
130	842 Rents	-	-	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-	-	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures and Improvements	-	-	
138	843.3 Maintenance of Gas Holders	-	-	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	-	-	
141	843.6 Maintenance of Vaporizing Equipment	-	-	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-	
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	-	-	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	(Less) 845.5 Wharfage Receipts - Credit	-	-
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Natural Gas Terminaling & Processing Expenses (Lines 165 & 175)	-	-
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	20,071,355	20,147,021
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	2,113,448	2,370,937
181	851 System Control and Load Dispatching	3,982,100	4,013,710
182	852 Communication System Expenses	243,744	203,662
183	853 Compressor Station Labor and Expenses	2,425,928	3,078,778
184	854 Gas for Compressor Station Fuel	(4,634,446)	(1,380,853)
185	855 Other Fuel and Power for Compressor Stations		-
186	856 Mains Expenses	5,921,983	1,562,635
187	857 Measuring and Regulating Station Expenses	4,154,263	3,768,467
188	858 Transmission and Compression of Gas by Others		-
189	859 Other Expenses	295,303	173,720
190	860 Rents	-	-
191	TOTAL Operation (Enter Total of lines 180 thru 190)	14,502,323	13,791,056

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	661,907	580,726	
194	862 Maintenance of Structures and Improvements		-	
195	863 Maintenance of Mains	3,177,038	3,023,302	
196	864 Maintenance of Compressor Station Equipment	5,316,502	3,067,909	
197	865 Maintenance of Measuring and Reg. Station Equipment	30,137	98,396	
198	866 Maintenance of Communication Equipment		-	
199	867 Maintenance of Other Equipment		-	
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	9,185,584	6,770,333	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	23,687,907	20,561,389	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	10,052,377	11,545,004	
205	871 Distribution Load Dispatching		-	
206	872 Compressor Station Labor and Expenses		-	
207	873 Compressor Station Fuel and Power		-	
208	874 Mains and Services Expenses	18,132,556	22,374,006	
209	875 Measuring and Regulating Station Expenses - General	1,674,238	2,066,353	
210	876 Measuring and Regulating Station Expenses - Industrial		-	
211	877 Measuring and Regulating Station Expenses - City Gate Check Station		-	
212	878 Meter and House Regulator Expenses	6,155,423	6,578,416	
213	879 Customer Installations Expenses	26,971,241	26,100,826	
214	880 Other Expenses	25,151,271	24,698,191	
215	881 Rents	-	-	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	88,137,106	93,362,796	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	2,544,026	2,850,987	
219	886 Maintenance of Structures and Improvements		-	
220	887 Maintenance of Mains	7,543,368	8,925,048	
221	888 Maintenance of Compressor Station Equipment		-	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	1,129,509	1,101,323	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-	
225	892 Maintenance of Services	4,182,036	4,179,265	
226	893 Maintenance of Meters and House Regulators	2,409,674	2,487,621	
227	894 Maintenance of Other Equipment	469,157	545,829	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	18,277,770	20,090,073	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	106,414,876	113,452,869	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	3,705,071	3,841,054	
233	902 Meter Reading Expenses	10,322,119	8,357,432	
234	903 Customer Records and Collection Expenses	30,517,327	31,866,626	
235	904 Uncollectible Accounts	29,839,033	32,745,694	
236	905 Miscellaneous Customer Accounts Expenses	53,250	92,701	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	74,436,800	76,903,507	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	69,530	54,164	
241	908 Customer Assistance Expenses	42,725,712	32,200,831	
242	909 Informational and Instructional Expenses	507,555	423,520	
243	910 Miscellaneous Customer Service and Information Expenses	-	6,960	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	43,302,797	32,685,475	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	-	
248	912 Demonstrating and Selling Expenses	71,380	80,187	
249	913 Advertising Expenses	-	-	
250	916 Miscellaneous Sales Expenses	-	-	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	71,380	80,187	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	21,301,642	20,760,931	
255	921 Office Supplies and Expenses	9,291,098	11,309,961	
256	(Less) 922 Administrative Expenses Transferred-Credit	6,176,778	5,095,200	
257	923 Outside Services Employed	6,802,133	6,990,319	
258	924 Property Insurance	805,276	779,755	
259	925 Injuries and Damages	12,003,734	12,591,414	
260	926 Employee Pensions and Benefits	76,765,031	77,151,924	
261	927 Franchise Requirements	-	-	
262	928 Regulatory Commission Expenses	306,218	298,912	
263	(Less) 929 Duplicate Charges - Credit	-	-	
264	930.1 General Advertising Expenses	1,664,879	1,678,635	
265	930.2 Miscellaneous General Expenses	6,125,455	2,058,500	
266	931 Rents	87,664	87,492	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	128,976,352	128,612,643	
268	Maintenance			
269	935 Maintenance of General Plant	3,151,167	3,702,725	
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	132,127,519	132,315,368	
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)	1,916,461,747	2,173,803,889	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31.				
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employee on line 3, and show the number				
of special construction employees in a footnote.				
3. The number of employees assignable to the gas 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 gas department from joint functions.				
1	Payroll Period Ended (Date)	10/31/10		
2	Total Regular Full-Time Employees	2,321		
3	Total Part-Time and Temporary Employees (Full Time Equivalents)	38		
4	Total Employees	2,359		

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) 4/15/2011	Year of Report December 31, 2010
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GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)

1. Report particulars of gas purchases during the year in the manner prescribed below.

2. Provide subheadings and totals for prescribed accounts as follows:

800	Natural Gas Well Head Purchases.
801	Natural Gas Field Line Purchases.
802	Natural Gas Gasoline Plant Outlet Purchases.
803	Natural Gas Transmission Line Purchases.
803.1	Off-System Gas Purchases.
804	Natural Gas City Gate Purchases.
804.1	Liquefied Natural Gas Purchases.
805	Other Gas Purchases.

Purchases are to be reported in account number sequence, e.g. all purchases charged to Account 800, followed by charges to Account 801, etc. Under each account number, purchases should be reported by states in alphabetical order. Totals are to shown for each account in Columns (h) and (i) and should agree with the books of account, or any differences reconciled.

In some cases, two or more lines will be required to report a purchase, as when it is charged to more than one account.

3. Purchases may be reported by gas purchase contract totals (at the option of the respondent) provided that the same price is being paid for all gas purchased under the contract. If two or more prices are in effect under the same contract, separate details for each price shall be reported. The name of each seller included in the contract total shall be listed on separate sheets, clearly cross-referenced. Where two or more prices are in effect the sellers at each price are to be listed separately.

4. Purchases of less than 100,000 Mcf per year per contract from sellers not affiliated with the reporting company may (at the option of the respondent) be grouped by account number, except when the purchases were permanently discontinued during the reporting year. When grouped purchases are reported, the number of grouped purchases is to be reported in Column (b). Only Columns (a), (b), (h), (i), and (j) are to be completed for grouped purchases; however, the Commission may request additional details when necessary. Grouped non-jurisdictional purchases should be shown on a separate line.

5. Column instructions are as follows:

Column (b) - Report the names of all sellers. Abbreviations may be used where necessary.

Column (c) - Give the name of the producing field only for purchases at the wellhead or from field lines. The plant name should be given for purchase from gasoline outlets. If purchases under a contract are from more than one field or plant, use the name of the one contributing the largest volume. Use a footnote to list the other fields or plants involved.

Columns (d) and (e) - Designate the state and county where the gas is received. Where gas is received in more than one county, use the name of the county having the largest volume and by footnote list the other counties involved.

Column (f) - Show date of the gas purchase contract. If gas is purchased under a renegotiated contract, show the date of the original contract and the date of the renegotiated contract on the following line in brackets. If new acreage is dedicated by ratification of an existing contract show the date of ratification, rather than the date of the original contract. If gas is being sold from a different reservoir than the original dedicated acreage pursuant to Section 2.56(f)(2) of the Commission's Rules of Practice and Procedure, place the letter "A" after the contract date.

If the purchase was permanently discontinued during the reporting year, so indicate by an asterisk (*) in Column (f).

Column (g) - Show for each purchase the approximate Btu per cubic foot.

Column (h) - State the volume of purchased gas as measured for purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

Column (i) - State the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in Column (h).

Column (j) - State the average cost per Mcf to the nearest hundredth of a cent. [Column (i) divided by Column (h) multiplied by 100].

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)

Line No.	Account No. (a)	Name of Seller (Designate Associated Companies) (b)	Name of Producing Field or Gasoline Plant (c)	State (d)
1	803	Miscellaneous Short Term Purchases	N/A	N/A
2	803	ANR Pipeline (Unused Reservation)		
3	803	Great Lakes Trans.(Unused Reservation)		
4	803	Trunkline Gas Co. (Unused Reservation)		
5				
6	803	Imbalance Gas		
7	803	Chevron USA		
8	803	Conoco Phillips Company		
9	803	Anadarko		
10	803	Noble Energy Marketing		
11	803	Eagle Energy		
12	803	Oneok Gas Marketing		
13	803	Occidental		
14	803	BP Canada Energy Marketing		
15	803	Panhandle Pipeline (Unused Reserv.)		
16				
17	803	Tenaska Marketing Ventures		
18	803	Morgan Stanley Capital Group		
19	803	Total Gas & Power North America, Inc		
20	803	Vector Pipeline (Unused Reservation)		
21	803	Nexen Marketing USA Inc		
22	803	Shell Energy		
23	803	National Fuel Marketing		
24	803	BG Energy		
25	803	Cargill		
26	803	Powerex Corporation		
27	803	Sequent		
28	803	J Aron & Company		
29	803	Louis/Dreyfus		
30	803	Adams Resources		
31	803	Barclays Bank		
32	803	Macquaire Cook		
33	803	Enterprise		
34	803	Laclede Energy Resources		
35	803	JP Morgan		
36	803	DB Energy Trading		
37	803	Iberdrola		
38	803	Southwestern Energy		
39	803	Sempra Energy		
40	803	GCC - Integrys Energy Services		
41				
42	803	GCC - Direct Energy Services		
43				
44				
45				
46	803	GCC - Interstate Gas Supply		
47				
48				
49	803	GCC - MX Energy		
50				
51				
52				
53	803	GCC - Miscellaneous		
54	803	GCC - Lakeshore Energy		
55				
56	803	GCC - Universal Gas & Electric		
57				
58	803	GCC - My Choice Energy		
59				
60	803	GCC - Volunteer Energy Services		
61				
62	803	GCC - Constellation New Energy		
63	803	GCC - Energy USA-TPC		
64	803	GCC - Realgy Energy		
65	803	GCC - Spark Energy		
66	803	GCC - US Gas and Electric		
67				
68	803	GCC - Border Energy		
69	803	GCC - Just Energy		
70				
71	803	GCC - Santana Energy		
72	803	GCC - Bishop Energy		
73	803	GCC - Glacial Natural Gas		

N/A - Gas is delivered from a pool on Interstate Pipelines, therefore, the producing field, state and county are unknown.

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/15/2011	December 31, 2010	
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)						
County (e)	Date of Contract (f)	Approx. Btu per Cu. Ft. (g)	Gas Purchased-Mcf (14.73 psia 60° F) (h)	Cost of Gas (i)	Cost per Mcf (cents) (j)	Line No.
N/A	N/A	1,013	(98,669)	(728,178)	738.00	1
	12/06/05	N/A	-	51,716	N/A	2
	10/09/06	N/A	-	2,038,239	N/A	3
	09/01/93	N/A	-	1,329,729	N/A	4
	[02/01/04]					5
	N/A	1,013	(380,853)	(2,857,261)	750.23	6
	02/01/03	1,013	9,973,739	50,882,113	510.16	7
	03/01/03	1,013	16,865,711	139,630,709	827.90	8
	03/01/03	1,013	935,369	6,574,603	702.89	9
	01/01/03	1,013	1,714,262	14,848,992	866.20	10
	07/01/03	1,013	4,832,060	30,764,584	636.68	11
	01/01/03	1,013	1,804,228	14,178,058	785.82	12
	11/01/02	1,013	6,724,699	49,274,534	732.74	13
	03/01/03	1,013	25,481,234	190,073,023	745.93	14
	04/01/05		-	286,474	N/A	15
	[10/01/05]					16
	11/01/02	1,013	9,838,428	72,929,828	741.28	17
	10/01/01	1,013	9,053,327	58,924,998	650.87	18
	04/01/03	1,013	15,059,851	124,205,237	824.74	19
	06/29/06	N/A	-	593,884	N/A	20
	10/01/01	1,013	3,694,203	25,765,756	697.46	21
	10/01/04	1,013	10,410,532	68,613,809	659.08	22
	03/01/06	1,013	2,517,550	13,919,759	552.91	23
	05/02/03	1,013	3,060,041	16,892,573	552.04	24
	09/01/05	1,013	10,285,950	60,840,233	591.49	25
	08/01/08	1,013	3,090,914	17,772,268	574.98	26
	01/01/03	1,013	3,565,313	26,315,485	738.10	27
	10/01/01	1,013	31,899	133,382	418.14	28
	12/01/04	1,013	281,028	2,132,313	758.75	29
	08/01/08	1,013	2,263,323	10,489,409	463.45	30
	02/01/08	1,013	9,455,729	58,173,574	615.22	31
	03/01/04	1,013	3,148,936	14,933,444	474.24	32
	04/10/09	1,013	288,491	1,728,205	599.05	33
	08/01/05	1,013	3,088,920	15,571,533	504.11	34
	06/17/09	1,013	3,289,467	16,345,615	496.91	35
	08/20/09	1,013	897,618	4,323,036	481.61	36
	11/05/09	1,013	2,396,305	11,645,888	485.99	37
	01/18/10	1,013	3,858,744	18,484,192	479.02	38
	01/01/10	1,013	2,225,750	10,404,495	467.46	39
	8/25/05 [3/31/07]	1,013	445,666	2,680,516	601.46	40
	[3/31 & 4/14/10]					41
	12/21/00	1,013	5,400,772	46,713,626	864.94	42
	[03/10/03]					43
	[03/31&8/01/05]					44
	[03/31/07]					45
	1/5/2005 [3/31/05]	1,013	9,972,905	68,210,593	683.96	46
	[03/31/07]					47
	[03/31/10]					48
	01/15/02	1,013	1,324,509	9,490,031	716.49	49
	[04/01/03]					50
	[03/31/05]					51
	[3/31/07&3/31/10]					52
	N/A	1,013	98,669	728,445	738.27	53
	11/28/05	1,013	2,855,641	17,250,460	604.08	54
	[3/31/07&3/31/10]					55
	01/03/06	1,013	3,815,038	39,941,296	1,046.94	56
	[3/31/07&3/31/10]					57
	01/31/06	1,013	529,322	3,577,984	675.96	58
	[3/31/07&3/31/10]					59
	06/28/06	1,013	6,920,792	45,092,274	651.55	60
	[03/31/07]					61
	3/15/07 [3/31/10]	1,013	2,039,008	11,983,729	587.72	62
	11/05/07	1,013	87,481	424,229	484.94	63
	4/2/08 [3/31/10]	1,013	547,591	3,541,432	646.73	64
	4/15/08 [3/31/10]	1,013	261,781	2,366,341	903.94	65
	04/15/08	1,013	2,785,929	19,900,910	714.34	66
	[1/31/09&3/31/10]					67
	10/26/09 [3/31/10]	1,013	414,659	2,491,294	600.81	68
	11/03/09	1,013	228,100	2,214,865	971.01	69
	[3/31 & 4/30/10]					70
	11/2/09 [3/31/10]	1,013	768,357	5,253,343	683.71	71
	05/17/10	1,013	11,971	69,236	578.36	72
	06/24/10	1,013	88,516	461,064	520.88	73

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions

(less than 100,000 Mcf) may be grouped.

2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total			

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)					
performance of gas exchange services. 3. List individually net transactions occurring during the year for each rate schedule.			4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.		
Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					41
					42

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Indenti- fication (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
41						
42	Total					

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Mcf for any use is an estimated quantity, state

such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas Used for Compressor Station Fuel-Credit	(A)	522,074	3,743,256	717.00	-	-
2	811 Gas Used for Products Extraction-Credit	-	-	-	-	-	-
3	Gas Shrinkage and Other Usage in Respondent's Own Processing	-	-	-	-	-	-
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others	-	-	-	-	-	-
5	812 Gas Used for Other Utility Operations-Credit (Report separately for each principal use. Group minor uses.)						
6	812 Gas used in Util. Oprs--Credit (Nonmajor only)						
7	Field Usage	824	84,052	612,711	728.97	-	-
8	Transmission Measuring and Regulating Stations	857	238,905	1,792,590	750.34	-	-
9	Maintenance, Construction and Testing	367, 833	(4,811)	(126,823)	-	-	-
10	Gas Used in Company Buildings		45,315				
11							
12	Total Account 812 (Operations Usage)		363,461	2,278,478	626.88	-	-
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		885,535	6,021,734	680.01	-	-

(A) 819,821,854 Note: Account 854 includes fuel credits for gas retained from transportation and storage customers.

Mcf on lines 1, 7, 8 and 9 are recorded on an estimated and adjusted basis.

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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LEASE RENTALS CHARGED

1. For the 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 replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, until 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 production plant, storage plant, transmission line, distribution system, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

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

A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Bankers Leasing Corp	Vehicles, Office Equipment, EDP Equipment, Material Handling Equipment, Tools & Garage Equipment, Lab & Instrument Equipment, Construction & Maintenance Equipment, and Communications Equipment (Note 1)	
Well Fargo Equipment Finance, Inc.	Vehicles (Note 1)	
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Consumsan Company, LLC C/O Kin Properties	Saginaw Service Center	
Walter Neller Enterprises	Central Mail Remittance - CMR Edgewood	
Coldwell Banker Commercial	Lapeer Service Center	
Phyleo Realty Co	Storage Area - Jackson	
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office	
Mobile Facility Engineering, Inc.	Modular Office - White Pigeon	
Mobile Facility Engineering, Inc.	Modular Office - Clarkston	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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LEASE RENTALS CHARGED (Continued)

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

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

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

* See definition on page 226 (B)

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

Original Cost (O) or Fair Market Value (F) of Property (d)	Expense To Be Paid by Lessee Itemize (e)	Amount of Rent - Current Term				Account Charged (j)	Remaining Annual Charges Under Lease (Estimate if Not Known) (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
	(Note 2)	1,334,614				(Note 3)	
	(Note 2)	296,338				(Note 3)	
	(Note 2)	29,520				(Note 3)	
		34,066				(Note 3)	
		27,979				(Note 3)	
		49,736				(Note 3)	
		148,566				(Note 3)	
		24,709				(Note 3)	
		34,980				(Note 3)	
		13,978				(Note 3)	
		5,680				(Note 3)	
		12,796				(Note 3)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

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 Gas Operating Expense and Construction accounts monthly.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	568,169		
2	Experimental and General Research Expenses			
3	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			
4	Other Expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	COMPANY COMMUNICATION SERVICES			
6	Learning Center LTD	11,685		
7	Radio/TV Media	39,491		
8	Total	51,176		
9				
10				
11				
12				
13				
14	EMPLOYEE RELOCATION EXPENSES			
15	Cartus Corp.	37,074		
16	Company Reimbursed Employee Expenses	40,172		
17	Total	77,246		
18				
19	VACATION LIABILITY			
20	To Accrue (Reduce) Vacation Earned	(1,485,573)		
21				
22				
23	BOARD OF DIRECTOR FEES	507,750		
24				
25	VOLUNTARY & INVOLUNTARY SEPARATION COSTS	4,263,296		
26				
27				
28				
29				
30				
31	OTHER			
32	Brand Equity Initiative	265,659		
33	Trustee Fees-Bonds	72,527		
34	Various Banks - Service Charges	1,561,981		
35	Billing Credits	(25,112)		
36	USWAG Fees	18,025		
37	CE FIN 45	36,602		
38	Smart Grid Expenses	205,318		
39	Miscellaneous Under \$5,000	8,391		
40	Total	2,143,391		
41				
42				
43				
44				
45	Total Account 930.2 (Gas)	6,125,455		
46				
47				
48				

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)				
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals</p> <p>between the report years (1971, 1974 and every fifth year thereafter).</p> <p>Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the</p>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant	-	-	-
2	Production plant, manufactured gas	-	-	-
3	Production and gathering plant, natural gas	-	-	-
4	Products extraction plant	-	-	-
5	Underground gas storage plant	7,910,687	-	107,013
6	Other storage plant	-	-	-
7	Base load LNG terminating and processing plant	-	-	-
8	Transmission plant	11,397,110	-	-
9	Distribution plant	76,236,487	-	-
10	General plant	4,341,042	-	-
11	Common plant gas			
12	Allocated gas portion of electric general plant	-	-	-
13	Allocated gas portion of common general plant	14,319,986	-	-
14	Allocated gas portion of common limited term plant	-	-	-
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	114,205,312	-	107,013

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Continued)				
<p>manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used</p>		<p>to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. 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 B the amounts and nature of the provisions and the plant items to which related.</p>		
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
19,192	442,230	461,422	Intangible plant	1
-	-	-	Production plant, manufactured gas	2
-	-	-	Production and gathering plant, natural gas	3
-	-	-	Products extraction plant	4
-	-	8,017,700	Underground gas storage plant	5
-	-	-	Other storage plant	6
-	-	-	Base load LNG terminating and processing plant	7
-	-	11,397,110	Transmission plant	8
-	-	76,236,487	Distribution plant	9
-	-	4,341,042	General plant	10
			Common plant gas	11
-	-	-	Allocated gas portion of electric general plant	12
-	6,697,441	21,017,427	Allocated gas portion of common general plant	13
74,127	-	74,127	Allocated gas portion of common limited term plant	14
				15
				16
				17
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				24
93,319	7,139,671	121,545,315	TOTAL	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) 4/15/2011	Year of Report December 31, 2010
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (CONTINUED)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classifications (a)		Depreciable Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant			
2	Offshore		-	-
3	Onshore		535	Units of Production
4	Underground Gas Storage Plant		270,209	2.97
5	Transmission Plant			
6	Offshore		-	-
7	Onshore		600,307	2.03
8	General Plant		50,098	5.17
9	Distribution		2,453,391	3.05
10	Transmission Plant (Onshore)		23,763	Units of Production

Notes to Depreciation, Depletion and Amortization of Gas Plant

1. Amounts in column (b) are the average of the beginning & ending balances for 2010
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2010 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
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 \$25,000, including payments for legislative services, except those which should be reported in Account			426.4, Expenditures for Certain civic, Political and Related Activities.) (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.		
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	A&K RESEARCH INC				
2	22312 GARRISON ST, SUITE #2	Professional	Fee &		
3	DEARBORN, MI 48124-2228	Services	Expenses	588, 903, 930	89,300
4	ACCURA ELECTRIC				
5	3520 PARKLAND SW	Professional	Fee &	107, 108, 146, 163, 184,	
6	WYOMING, MI 49509	Services	Expenses	818	30,765
7	ACLARA SOFTWARE				
8	11311 BUSINESS CENTER DRIVE	Professional	Fee &		
9	RICHMOND VA, 23236	Services	Expenses	182	130,320
10	ACRO SERVICES CORPORATION				
11	39209 W SIX MILE RD, SUITE 250	Professional	Fee &		
12	LIVONIA, MI 48152	Services	Expenses	Various	9,368,237
13	ACTUAL METRICS				
14	7575 E REDFIELD RD, SUITE 231	Professional	Fee &		
15	SCOTTSDALE, AZ 85260	Services	Expenses	107, 108	28,395
16	ADMINISTRATIVE CONTROLS MGT				
17	525 AVIS DRIVE, SUITE 2	Consulting	Fee &		
18	ANN ARBOR, MI 48108	Services	Expenses	107, 108	1,277,587
19	ADVANCE SECURITY				
20	200 MANSELL COURT 5TH FLOOR	Professional	Fee &		
21	ROSWELL, GA 30076	Services	Expenses	107, 108, 506, 539, 921	1,879,095
22	ADVANCED MARKETPLACE INC				
23	3014 HWY 301N SUITE 700	Consulting	Fee &		
24	TAMPA, FL 33619	Services	Expenses	107, 108	481,732
25	ADVIZEX TECHNOLOGIES				
26	6480 ROCKSIDE WOOD BLVD, #190	Technical	Fee &		
27	INDEPENDENCE, OH 44131	Services	Expenses	107, 108, 146, 165, 935	13,420,641
28	AECOM OF MICHIGAN PC				
29	401 S WASHINGTON SQ, STE 103	Technical	Fee &		
30	LANSING, MI 48933	Services	Expenses	107, 108, 182, 500, 503	617,246
31	AECOM TECHNICAL SERVICES INC				
32	5555 GLENWOOD HILLS PKY SE	Technical	Fee &		
33	GRAND RAPIDS, MI 49588-0874	Services	Expenses	107, 108	34,320
34	AETNA BEHAVIORAL HEALTH				
35	PO BOX 8500	Professional	Fee &		
36	PHILADELPHIA, PA 19178	Services	Expenses	107, 108, 146	93,270
37	AFFILIATED RESEARCHERS LLC				
38	3585 NORTH US-23	Professional	Fee &		
39	OSCODA, MI 48750	Services	Expenses	537	27,653
40	AG&E INC.				
41	11A OAK BRANCH DR	Consulting/	Fee &		
42	GREENSBORO, NC 27407	Engineering	Expenses	107, 108, 542, 543	1,051,394
43	AIR CURE INC				
44	8501 EVERGREEN BLVD	Engineering	Fee &		
45	MINNEAPOLIS, MN 55433	Services	Expenses	107, 108, 154, 184, 512	3,804,101
46	ALSTOM HYDRO US INC				
47	7921 SOUTH PARK PLAZA, STE 208	Consulting	Fee &		
48	LITTLETON, CO 80120	Services	Expenses	107, 108	350,000
49	AMERICAN ELECTRICAL TESTING				
50	480 NEPONSET ST	Technical	Fee &		
51	CANTON, MA 02021	Services	Expenses	107, 108	209,475
52	AMERICAN ENERGY SVCS INC				
53	69210 SKINNER DR, PO BOX 295	Inspection	Fee &		
54	RICHMOND, MI 48062	Services	Expenses	107, 108, 583	139,058
55					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
56	AMERICAN HYDRO CORPORATION	Consulting Services	Fee & Expenses	107, 108	350,000
57	P O BOX 3628				
58	YORK, PA 17402-0136				
59	AMERINET INC	Professional Services	Fee & Expenses	107, 108	465,538
60	1241 S MAPLE ROAD				
61	ANN ARBOR, MI 48103				
62	ANCHOR POINT INC	Technical Services	Fee & Expenses	107, 108, 163	50,987
63	PO BOX 519				
64	GLENDALE, CA 91203				
65	AON ESOLUTIONS INC	Technical Services	Fee & Expenses	146, 921	92,460
66	5000 EXECUTIVE PKWY				
67	SAN RAMON, CA 94583				
68	AON RISK SERVICES INC OF MICH	Professional Services	Fee & Expenses	165	48,768
69	75 REMITTANCE DR, SUITE 1943				
70	CHICAGO, IL 60675-1943				
71	APCOMPPOWER INC	Construction Engineering Services	Fee & Expenses	107, 108, 512	5,960,769
72	P O BOX 392				
73	BATH, MI 48808-0392				
74	APPROVA CORPORATION	Professional Services	Fee & Expenses	107, 108	86,211
75	1950 ROLAND CLARKE PLACE				
76	RESTON, VA 20191				
77	ARCADIS US INC	Consulting Services	Fee & Expenses	107, 108, 182, 242, 935	943,450
78	28550 CABOT DR				
79	NOVI, MI 48377				
80	ARCOS INC	Consulting Services	Fee & Expenses	556	198,169
81	445 HUTCHINSON AVE, SUITE 700				
82	COLUMBUS, OH 43235				
83	ARGUS-HAZCO	Engineering Services	Fee & Expenses	107, 108, 154, 184, 511, 864	245,720
84	46400 CONTINENTAL DR, PO BOX 698				
85	CHESTERFIELD, MI 48047-0698				
86	ARISTEO CONSTRUCTION CO	Construction Services	Fee & Expenses	107, 108, 511	338,171
87	12811 FARMINGTON RD				
88	LIVONIA, MI 48150				
89	ARUNAS T UDRYS	Professional Services	Fee & Expenses	923	82,694
90	1718 MAUNTA LN				
91	JACKSON, MI 49201				
92	AUDU ENGINEERING CONSULTANTS	Consulting Engineering Services	Fee & Expenses	107, 108, 542, 935	227,923
93	3659 ALPINE NW, SUITE 102				
94	GRAND RAPIDS, MI 49321				
95	AURITAS LLC	Consulting Services	Fee & Expenses	107, 108, 921	667,628
96	4907 INTERNATIONAL PKWY				
97	SANFORD, FL 32771				
98	AUTOMATIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	237,752
99	9230 E 47TH ST				
100	KANSAS CITY, MO 64133				
101	AUTONOMY INC	Professional Services	Fee & Expenses	107, 108, 146	138,663
102	1 MARKET PLAZA SPEAR ST, 19 FL				
103	SAN FRANCISCO, CA 94105				
104	AVAYA INC	Professional Services	Fee & Expenses	107, 108	1,097,605
105	211 MT AIRY RD				
106	BASKING RIDGE, NJ 07920				
107	AVG CONSULTING INC	Consulting Services	Fee & Expenses	107, 108	227,669
108	1246 CREST DR				
109	OAKDALE, PA 15071				
110	AVI SYSTEMS/ AUDIOVISUAL INC	Professional Services	Fee & Expenses	107, 108, 232, 511, 588	154,875
111	4575 44TH ST, SE, SUITE C				
112	KENTWOOD, MI 49512				
113	AWS TRUEWIND LLC	Consulting Services	Fee & Expenses	107, 108	116,506
114	463 NEW KARNER ROAD				
115	ALBANY, NY 12205				
116	AWTS USA INCORPORATED	Consulting Services	Fee & Expenses	107, 108	34,032
117	1817 TRIPLE CROWN LANE				
118	PLANO, TX 75093-4509				
119	AXIOM INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	40,195
120	1805 DREW STREET				
121	CLEARWATER, FL 33765				
122	BABCOCK & WILCOX (SERVICES)	Engineering Services	Fee & Expenses	107, 108, 512	33,804,469
123	20 S VANBUREN AVE				
124	BARBERTON, OH 44203				
125					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
126	BABCOCK & WILCOX CONSTRUCTION	Engineering/ Construction Services	Fee & Expenses	107, 108, 146	752,746
127	74 ROBINSON AVE				
128	BARBERTON, OH 44203				
129	BAKER ATLAS	Engineering Services	Fee & Expenses	107, 108, 833	144,256
130	5625 VENTURE WAY				
131	MT PLEASANT, MI 48858				
132	BARR ENGINEERING COMPANY	Consulting/ Technical Services	Fee & Expenses	107, 108, 182, 539, 542, 543	1,107,398
133	4700 WEST 77TH ST				
134	MINNEAPOLIS, MN 55435-4803				
135	BASIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 864	586,582
136	9255 CADIZ RD				
137	CAMBRIDGE, OH 43725				
138	BAYFORCE TECHNOLOGY SOLUTIONS	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 598, 903, 921	1,305,017
139	5100 W KENNEDY BLVD, SUITE 425				
140	TAMPA, FL 33609				
141	BENCHMARK FORECASTS	Consulting Services	Fee & Expenses	107, 108	40,650
142	11112 STILLWATER AVE				
143	KENSINGTON, MD 20895				
144	BENTLEY SYSTEMS INC	Professional Services	Fee & Expenses	165	518,519
145	685 STOCKTON DR				
146	EXTON, PA 19341-1136				
147	BENTLY NEVADA INC	Engineering/ Consulting Services	Fee & Expenses	107, 108, 154, 184, 500, 513	335,384
148	1631 BENTLY PARKWAY SOUTH				
149	MINDEN, NV 89423				
150	BGL ASSET SERVICES LLC	Professional Services	Fee & Expenses	107, 108, 593, 874, 887	633,854
151	1611 S ISABELLA RD				
152	MT PLEASANT, MI 48858				
153	BLACK & VEATCH LTD OF MICHIGAN	Engineering Services	Fee & Expenses	107, 108, 500, 511, 546, 552	4,003,482
154	3550 GREEN COURT				
155	ANN ARBOR, MI 48105				
156	BLUEWATER TECHNOLOGIES GRP INC	Professional Services	Fee & Expenses	107, 108, 146, 556, 582, 930	274,096
157	24050 NORTHWESTERN HWY				
158	SOUTHFIELD, MI 48075				
159	BMGI NORTH AMERICA CORP	Consulting Services	Fee & Expenses	923	184,468
160	1921 CORPORATE CIRCLE 3-F				
161	LONGMONT, CO 80501-6773				
162	BOSTON CONSULTING GROUP INC	Consulting Services	Fee & Expenses	923	961,863
163	201 W BIG BEAVER RD, SUITE 400				
164	TROY, MI 48084				
165	BOWE BELL & HOWELL M&MT CO	Professional Services	Fee & Expenses	107, 108, 903, 935	654,717
166	3791 S ALSTON AVE				
167	DURHAM, NC 27713-1803				
168	BOWNE OF CHICAGO INC	Professional Services	Fee & Expenses	923, 146	69,868
169	500 WEST MADISON ST				
170	CHICAGO, IL 60661				
171	BP&R CONSTRUCTION/ENGINEER INC	Consulting Services	Fees & Expenses	107, 108, 184, 512	14,265,144
172	456 CENTURY LANE				
173	HOLLAND, MI 49423				
174	BRAND ENERGY SERVICES	Professional Services	Fee & Expenses	107, 108, 511, 512, 513	257,895
175	12701 BEECH DALY ROAD				
176	TAYLOR, MI 48180				
177	BRAND TOOL BOX LTD	Consulting Services	Fee & Expenses	930	273,087
178	510 FIRST AVE NORTH, SUITE 605				
179	MINNEAPOLIS, MN 55403				
180	BRIGHTON ANALYTICAL INC	Consulting Services	Fee & Expenses	184, 416	63,608
181	2105 PLESS DRIVE				
182	BRIGHTON, MI 48114				
183	BROADRIDGE INVESTOR COMM.	Professional Services	Fee & Expenses	923, 146	35,602
184	51 MERCEDES WAY				
185	EDGEWOOD, NY 11717				
186	BRUNS-PAK WORLDWIDE INC	Consulting Services	Fee & Expenses	107, 108	389,631
187	999 NEW DURHAM RD				
188	EDISON, NJ 08817				
189	BT ENVIRONMENTAL CONSULTING INC	Consulting Services	Fee & Expenses	500	39,828
190	2615 WOLCOTT ST				
191	FERNDALE, MI 48220				
192	BURROUGHS PAYMENT SYSTEMS INC	Professional Services	Fee & Expenses	903	35,623
193	41100 PLYMOUTH RD				
194	PLYMOUTH, MI 48170				
195					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
196	CA INC	Professional Services	Fee & Expenses	107, 108, 146, 165, 500, 506	500,790
197	ONE CA PLAZA				
198	ISLANDIA, NY 11749				
199	CADMUS GROUP	Consulting Services	Fee & Expenses	182	1,630,574
200	57 WATER STREET				
201	WATERTON, MA 02472	Consulting/ Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	310,583
202	CADRE COMPUTER RESOURCES CO				
203	255 E FIFTH STREET, 12TH FLOOR				
204	CINCINNATI, OH 45202	Professional Services	Fee & Expenses	146, 506, 539, 588, 818 880, 921, 935	168,802
205	CAMBRIDGE ENERGY RESEARCH ASSO				
206	55 CAMBRIDGE PARKWAY				
207	CAMBRIDGE, MA 02142	Consulting Services	Fee & Expenses	107, 108	48,758
208	CAMERON PROCESS VALVES				
209	8820 MELDRUM LANE				
210	HOUSTON, TX 77075	Engineering Services	Fee & Expenses	107, 108	245,874
211	CAMERON MEASUREMENT SYSTEMS				
212	1000 MC CLAREN WOODS DR				
213	CORAOPOLIS, PA 15108	Consulting Services	Fee & Expenses	107, 108	230,612
214	CAPGEMINI US LLC				
215	400 BROADACRES DR, 4TH FLOOR				
216	BLOOMFIELD, NJ 07003	Appraisal Services	Fee & Expenses	921	42,110
217	CARLSON APPRAISAL CO				
218	1710 NOTTINGHAM RD				
219	LANSING, MI 48911	Professional Services	Fee & Expenses	107, 108, 146, 163, 416, 502, 505, 506, 588, 921, 930	677,022
220	CARTUS CORPORATION				
221	40 APPLE RIDGE RD				
222	DANBURY, CT 06810	Consulting Services	Fee & Expenses	512	33,830
223	CASTINE ENERGY SERVICES INC				
224	117 SILVER ST				
225	WATERVILLE, ME 04901	Professional Services	Fee & Expenses	107, 108, 163	118,021
226	CDW/BERBEE INFORMATION NETWORK				
227	4690 E FULTON DR, BLDG C, SUITE 203				
228	ADA, MI 49301	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 426, 501, 556, 588, 903, 908, 921, 930	83,202
229	CENTER FOR ADV STUDIES IN BUS.				
230	GRAINGER HALL 975 UNIVERSITY				
231	MADISON, WI 53706	Engineering Services	Fee & Expenses	107, 108, 146, 184, 513	766,257
232	CENTURY A&E CORPORATION				
233	277 CRAHEN AVE NE				
234	GRAND RAPIDS, MI 49525	Professional Services	Fee & Expenses	512	103,698
235	CFM/MR TESCO LLC				
236	1875 FOX LANE				
237	ELGIN, IL 60122	Consulting Services	Fee & Expenses	182	1,332,547
238	CGI TECHNOLOGIES & SOLUTIONS				
239	12601 FAIR LAKES CIRCLE				
240	FAIRFAX, VA 22033	Professional Services	Fee & Expenses	228	30,888
241	CHARTERS HECK O'DONNELL PETRULIS				
242	888 W BIG BEAVER RD, SUITE 1490				
243	TROY, MI 48084	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 588, 880, 903, 921	118,623
244	CHE CONSULTING,				
245	1576 FENCORP DRIVE				
246	FENTON, MO 63026	Professional Services	Fee & Expenses	107, 108	83,380
247	CITRIX SYSTEMS INC				
248	851 WEST CYPRESS CREEK RD				
249	FORT LAUDERDALE, FL 33309	Professional Services	Fee & Expenses	182, 908	13,676,618
250	CLEARRESULT CONSULTING GREAT LKS				
251	4301 WESTBANK DR				
252	AUSTIN, TX 78746	Consulting/ Technical Services	Fee & Expenses	107, 108, 416	272,586
253	CLEVEST SOLUTIONS INC				
254	13911 WIRELESS WAY, #100				
255	RICHMOND, BC V6V 3B9, CANADA	Management Services	Fee & Expenses	426.5, 923, 930	9,151,978
256	* CMS ENERGY				
257	ONE ENERGY PLAZA				
258	JACKSON, MI 49201	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	179,057
259	COMM VAULT SYSTEMS INC				
260	2 CRESCENT PLACE				
261	OCEPORT, NJ 07757	Technical Services	Fee & Expenses	107, 108, 511, 514, 539, 818, 935	166,234
262	COMMERCIAL BLUEPRINT INC				
263	416 N CEDAR ST				
264	LANSING, MI 48912				
265					

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Consumers Energy Company					
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
266	COMMONWEALTH ASSOCIATES	Consulting Services	Fee & Expenses	184	77,223
267	P O BOX 1124				
268	JACKSON, MI 49203				
269	COMMONWEALTH CULTURAL RESRCS	Technical Services	Fee & Expenses	107, 108, 537	33,653
270	2530 SPRING ARBOR ROAD				
271	JACKSON, MI 49203				
272	COMMUNISPOND INC	Professional Services	Fee & Expenses	107, 108, 184, 500, 501, 556, 588, 921, 930	37,691
273	52 VANDERBILT AVE, 7TH FLOOR				
274	NEW YORK, NY 10017				
275	CONCENTRIC ENERGY ADVISORS	Consulting Services	Fee & Expenses	107, 108	46,898
276	293 BOSTON POST RD W, SUITE 500				
277	MARLBOROUGH, MA 01752				
278	CONKLIN BENHAM ANN ARBOR OFFICE	Legal Services	Fee & Expenses	228	58,441
279	30700 TELEGRAPH SUITE 2580				
280	BRINGHAM FARMS, MI 48025				
281	CONTI ELECTRIC	Construction Services	Fee & Expenses	107, 108	5,379,173
282	6417 CENTER DR, SUITE 120				
283	STERLING HEIGHTS, MI 48312				
284	CORE TRACE CORPORATION	Technical Services	Fee & Expenses	107, 108	100,850
285	6500 RIVER PLACE BLVD, BLDG 2, #105				
286	AUSTIN, TX 78730				
287	CORPORATE VISION CONCEPTS	Technical Services	Fee & Expenses	107, 108, 513	178,529
288	354 PEARL ST				
289	SOUTH HAVEN, MI 49090				
290	CORPTAX INC	Professional Services	Fee & Expenses	923, 146	81,922
291	1751 LAKE COOK ROAD				
292	DEERFIELD, IL 60015				
293	CRANE NUCLEAR INC	Technical Services	Fee & Expenses	416	30,366
294	2825 COBB INTERNATIONAL BLVD				
295	KENNESAW, GA 30152-4362				
296	CREATIVE TECHNOLOGY & TRAINING	Training Services	Fee & Expenses	163, 921	43,101
297	56132 PARKVIEW				
298	SHELBY TOWNSHIP, MI 48316				
299	CREDENTIAL CHECK CORP	Consulting Services	Fee & Expenses	107, 108, 184, 500, 546, 551, 553, 588, 921	85,927
300	P O BOX 4504				
301	TROY, MI 48099-4504				
302	CRITICAL BUSINESS ANALYSIS	Technical Services	Fee & Expenses	107, 108, 500, 506, 535, 580, 880, 903, 921	30,231
303	133 W SECOND ST				
304	PERRYSBURG, OH 43551				
305	CYME INTERNATIONAL	Professional Services	Fee & Expenses	107, 108	34,439
306	1485 ROBERVAL, SUITE 104				
307	ST BRUNO, QC, J3V3P8, CANADA				
308	DAP TECHNOLOGIES CORP	Professional Services	Fee & Expenses	416, 902, 903	173,589
309	780 COMMONWEATH DR				
310	WARRENDAL, PA 15086				
311	DAVEY RESOURCE GROUP	Consulting Services	Fee & Expenses	107, 108, 580, 583	162,265
312	P O BOX 5193				
313	KENT, OH 44240-5193				
314	DAVID K FELBECK PC	Professional Services	Fee & Expenses	228	40,140
315	2060 SCOTTWOOD				
316	ANN ARBOR, MI 48104				
317	DELAU FIRE & SAFETY INC	Professional Services	Fee & Expenses	163, 184, 856, 935	53,062
318	823 TERMINAL				
319	LANSING, MI 48906				
320	DELOITTE CONSULTING	Consulting Services	Fee & Expenses	107, 108, 146, 182, 903, 921, 923	13,210,925
321	600 RENAISSANCE CENTER				
322	DETROIT, MI 48243				
323	DEMARIA BUILDING COMPANY INC	Construction Services	Fee & Expenses	107, 108	2,530,376
324	3031 W GRAND BLVD, SUITE 624				
325	DETROIT, MI 48202-3008				
326	DETECTENT INC	Consulting Services	Fee & Expenses	903	270,000
327	120 W GRAND AVE, SUITE 104				
328	ESCONDIDO, CA 92025				
329	DETROIT MEDIA PARTNERSHIP	Professional Services	Fee & Expenses	921, 928	34,339
330	615 W LAFAYETTE BLVD				
331	DETROIT, MI 48226				
332	DIAMOND POWER INT'L INC	Professional Services	Fee & Expenses	107, 108, 154, 512	123,164
333	2600 E MAIN, PO BOX 415				
334	LANCASTER, OH 43130				
335					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)							
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount		
336	DIGITAL INSPECTIONS						
337	804A BUCHANAN AVENUE NW	Professional	Fee &				
338	CORVALLIS, OR 97330	Services	Expenses	107, 108	84,150		
339	DIVERSIFIED UG UTILITIES INC	Construction/					
340	2329 EAST RIVERWOOD DR	Engineering	Fee &				
341	TWIN LAKE, MI 49457	Services	Expenses	107, 108, 594, 903	162,977		
342	DJI & ASSOCIATES						
343	2324 BROOKLYN ROAD	Engineering	Fee &				
344	JACKSON, MI 49203	Services	Expenses	107, 108, 832, 935	1,114,280		
345	DNV GLOBAL ENERGY CONCEPTS INC						
346	1809 7TH AVE, SUITE 900	Consulting	Fee &				
347	SEATTLE, WA 98101	Services	Expenses	107, 108	40,000		
348	DOBLE ENGINEERING						
349	85 WALNUT STREET	Engineering	Fee &				
350	WATERTOWN, MA 02272	Services	Expenses	184, 416, 592	225,649		
351	DOOSAN BABCOCK ENERGY LIMITED						
352	1050 CROWN POINTE PKWY, SUITE 1200	Consulting	Fee &				
353	ATLANTA, GA 30338	Services	Expenses	107, 108, 512	70,490		
354	DRIESEN & ASSOCIATES INC	Engineering					
355	455 8TH STREET, SUITE 100	Consulting	Fee &				
356	HOLLAND, MI 49423	Services	Expenses	548	34,872		
357	DUKE & DUKE SERVICES INC						
358	25566 PENNSYLVANIA RD	Professional	Fee &				
359	TAYLOR, MI 48180	Services	Expenses	107, 108, 512, 513	493,669		
360	DUN & BRADSTREET						
361	PO BOX 75434	Professional	Fee &				
362	CHICAGO, IL 60675	Services	Expenses	146, 908, 921, 923	79,194		
363	DYMAX SERVICE, INC	Consulting/					
364	23460 INDUSTRIAL PARK DR	Technical	Fee &				
365	FARMINGTON HILLS, MI 48335-2854	Services	Expenses	107, 108, 512, 513, 553	200,693		
366	DYNA STEEL CORPORATION	Engineering/					
367	4334 OLD MILLINGTON RD	Technical/	Fee &				
368	MEMPHIS, TN 38127	Services	Expenses	107, 108	915,604		
369	DYONYX LP						
370	1235 N LOOP WEST, SUITE 1220	Professional	Fee &				
371	HOUSTON, TX 77008	Services	Expenses	107, 108	337,657		
372	ECOLE POLYTECHNIQUE FEDERALE						
373	1015 LAUSANNE	Engineering	Fee &				
374	LAUSANNE, GENEVA 1015, SWITZERLD	Services	Expenses	107, 108	426,723		
375	EDELSON GROUP INC						
376	5721 LEBLANC	Consulting	Fee &				
377	ANN ARBOR, MI 48103	Services	Expenses	921	65,000		
378	ELSTER SOLUTIONS	Technical/					
379	208 SOUTH ROGERS LANE	Consulting	Fee &				
380	RALEIGH, NC 27610	Services	Expenses	107, 108	852,672		
381	EMERSON PROCESS MANAGEMENT						
382	200 BETA DR	Consulting	Fee &	107, 108, 500, 502, 506,			
383	PITTSBURGH, PA 15238	Services	Expenses	510, 512, 513	4,213,694		
384	EMETER CORPORATION						
385	2215 BRIDGEPOINT PKWY	Professional	Fee &				
386	SAN MATEO, CA 94404	Services	Expenses	107, 108	75,825		
387	EN ENGINEERING						
388	7135 JANES AVE	Engineering	Fee &				
389	WOODRIDGE, IL 60517	Services	Expenses	107, 108	1,131,164		
390	ENDURO PIPELINE SERVICES INC						
391	5002 S. 45TH WEST AVE, PO BOX 3489	Inspection	Fee &				
392	TULSA, OK 74107	Services	Expenses	863	41,093		
393	ENERGY MARKET INNOVATIONS						
394	83 COLUMBIA STREET, SUITE 303	Consulting	Fee &				
395	SEATTLE, WA 98104	Services	Expenses	182	1,157,014		
396	ENERGY VENTURES ANALYSIS INC						
397	1901 N MOORE STREET, SUITE 1200	Professional	Fee &				
398	ARLINGTON, VA 22209	Services	Expenses	107, 108, 501	58,750		
399	ENERNEX CORPORATION						
400	620 MABRY HOOD RD, SUITE 300	Consulting	Fee &				
401	KNOXVILLE, TN 37932	Services	Expenses	107, 108	556,155		
402	ENGER SURVEYING & ENGINEERING	Consulting/					
403	805 N CEDAR RD	Surveying	Fee &				
404	MASON, MI 48854-0087	Services	Expenses	107, 108	104,345		
405							

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
406	ENVIROLOGIC TECHNOLOGIES, INC.	Professional/	Fee &		
407	2960 INTERSTATE PARKWAY	Consulting	Expenses	107, 108, 232, 935	142,784
408	KALAMAZOO, MI 49048	Services			
409	ENVIRONMENTAL CONSULTING & TECH	Technical/	Fee &		
410	2200 COMMONWEALTH BLVD	Consulting	Expenses	107, 108, 182, 512, 537	282,794
411	ANN ARBOR, MI 48105	Services			
412	ENVIRONMENTAL EQUIPMENT SVCS	Technical/	Fee &		
413	4430 AYLESBURY DR	Engineering	Expenses	107, 108, 154, 512	176,890
414	KNOXVILLE, TN 37918	Services			
415	ENVIRONMENTAL SOLUTION PROF. LLC	Professional	Fee &		
416	2322 MARSHWOOD DR	Services	Expenses	107, 108, 856	32,573
417	JACKSON, MI 49203				
418	ENVIRONMENTAL SYSTEMS CORP	Professional	Fee &		
419	200 TECH CENTER DRIVE	Services	Expenses	500, 502, 512	126,920
420	KNOXVILLE, TN 37912				
421	ENVISION TELEPHONY	Professional	Fee &		
422	520 PIKE STREET, SUITE 1600	Services	Expenses	417	97,877
423	SEATTLE, WA 98101				
424	EPRI	Consulting	Fee &		
425	PO BOX 10412	Services	Expenses	107, 108, 511, 930	197,500
426	PALO ALTO, CA 94303				
427	EQUIFAX INFORMATION SERVICES LLC	Professional	Fee &		
428	1550 PEACH STREET NW	Services	Expenses	107, 108, 146, 417, 909	183,514
429	ATLANTA, GA 30309				
430	ERP RESOURCES INC	Consulting	Fee &		
431	3864 S CREEK DR	Services	Expenses	107, 108, 146, 921	299,419
432	ROCHESTER, MI 48306				
433	ESI INTERNATIONAL	Professional	Fee &	107, 108, 184, 500, 501,	
434	P O BOX 3597	Services	Expenses	502, 506, 510, 539, 546,	
435	BOSTON, MA 02241			588, 901, 903, 921, 935	766,225
436	ESRI INC	Professional	Fee &		
437	880 BLUE GENTIAN RD, SUITE 200	Services	Expenses	165, 506	351,960
438	ST PAUL, MN 55121				
439	EVANS PORTENGA	Professional	Fee &		
440	450 MORRIS AVE, SUITE 300	Services	Expenses	228	31,880
441	MUSKEGON, MI 49440				
442	EXPERIAN INC	Professional	Fee &		
443	DEPARTMENT 1971	Services	Expenses	228, 903	90,323
444	LOS ANGELES, CA 90088				
445	EXPONENT INC	Professional	Fee &		
446	PO BOX 200283L	Services	Expenses	228	207,171
447	DALLAS, TX 75320-0283				
448	FIDELITY INVESTMENTS	Professional	Fee &		
449	100 CROSBY PKWY	Services	Expenses	107, 108, 146, 242, 926	2,486,310
450	COVINGTON, KY 41015				
451	FISHNET SECURITY	Professional	Fee &		
452	200 EAST BIG BEAVER ROAD	Services	Expenses	107, 108, 556, 583, 588	312,257
453	TROY, MI 48083				
454	FLAKT WOODS	Technical	Fee &		
455	1701 TERMINAL RD	Services	Expenses	107, 108	326,554
456	NILES, MI 49120				
457	FLOW-CAL INC	Consulting	Fee &		
458	2222 BAY AREA BLVD, SUITE 200	Services	Expenses	107, 108	45,750
459	HOUSTON, TX 77058				
460	FLUKE	Technical	Fee &		
461	1420 75TH ST SW	Services	Expenses	107, 108, 184, 416	32,806
462	EVERETT, WA 98203				
463	FORRESTER RESEARCH INC	Technical	Fee &		
464	400 TECHNOLOGY SQUARE	Services	Expenses	107, 108	86,408
465	CAMBRIDGE, MA 02139				
466	FOSSIL ENERGY RESEARCH CORP	Engineering	Fee &		
467	23342 C SOUTH POINTE	Services	Expenses	107, 108, 512	794,078
468	LAGUNA HILLS, CA 92653				
469	GANNETT CO INC	Professional	Fee &		
470	PO BOX 30318	Services	Expenses	928	29,620
471	LANSING, MI 48919				
472	GAP INTERNATIONAL INC	Consulting	Fee &		
473	700 OLD MARPLE RD	Services	Expenses	920, 921, 146	177,741
474	SPRINGFIELD, PA 19064				
475					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
476	GARTNER INC	Professional Services	Fee & Expenses	107, 108, 935	199,121
477	56 TOP GALLANT RD				
478	STAMFORD, CT 06904				
479	GE CONTROL SOLUTIONS	Engineering Services	Fee & Expenses	107, 108, 154	195,984
480	1800 NELSON RD				
481	LONGMONT, CO 80501				
482	GE INSPECTION TECHNOLOGIES LP	Inspection/ Technical Services	Fee & Expenses	107, 108, 184, 512	69,420
483	721 VISIONS DR				
484	SKANEATELES, NY 13152				
485	GEO GRADEL CO	Construction Services	Fee & Expenses	107, 108, 501, 511, 512, 513	3,010,770
486	3135 FRONT ST				
487	TOLEDO, OH 43605				
488	GERACE CONSTRUCTION COMPANY	Construction Services	Fee & Expenses	107, 108, 512, 539, 542, 543, 544	1,955,585
489	4055 S SAGINAW				
490	MIDLAND, MI 48640				
491	GL INDUSTRIAL SERVICES USA INC	Technical Servoces	Fee & Expenses	107, 108	68,285
492	600 BENT CREEK BLVD, SUITE 100				
493	MECHANICSBURG, PA 17050				
494	GLOBAL CONSULTING	Consulting Services	Fee & Expenses	923, 146	35,500
495	32985 HAMILTON CT, SUITE 205				
496	FARMINGTON HILLS, MI 48334				
497	GLOBAL CREDIT SERVICES INC	Professional Services	Fee & Expenses	146, 923	32,500
498	10 EAST 40TH ST, 5TH FLOOR				
499	NEW YORK, NY 10016				
500	GMB ARCHITECTS-ENGINEERS	Engineering/ Consulting Services	Fee & Expenses	107, 108	79,729
501	85 E 8TH STREET, SUITE 200				
502	HOLLAND, MI 49423				
503	GOA SOFTWARE	Professional Services	Fee & Expenses	921, 146	30,000
504	123 N POST OAK LANE, SUITE 405				
505	HOUSTON, TX 77024				
506	GOLF PROJECT MANAGEMENT INC	Professional Services	Fee & Expenses	107, 108, 184, 513, 543, 585, 878	397,608
507	240 CARNOUSTIE AVE SE				
508	GRAND RAPIDS, MI 49526				
509	GOOGLE INC	Professional Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921	37,044
510	1600 AMPITHEATER PKWY				
511	MOUNTAIN VIEW, CA 94043				
512	GOURDIE FRASER INC	Consulting/ Surveying Services	Fee & Expenses	107, 108, 543	285,755
513	123 W FRONT ST				
514	TRAVERSE CITY, MI 49684				
515	GRAND RIVER CONSTRUCTION INC	Engineering/ Construction Services	Fee & Expenses	107, 108, 511, 935	5,973,585
516	5025 40TH AVE				
517	HUDSONVILLE, MI 49426				
518	GRANT MCCARTHEY GROUP	Professional Services	Fee & Expenses	921	212,672
519	201 MISSION ST, SUITE 1350				
520	SAN FRANCISCO, CA 94105				
521	GREAT LAKES BARRIER NETS	Professional Services	Fee & Expenses	511	70,390
522	712 ABBOTT ROAD				
523	EAST LANSING, MI 48823				
524	GREAT LAKES COMPRESSED AIR INC	Consulting/ Inspection Services	Fee & Expenses	154, 184, 512, 514	45,429
525	837 FAIRFIELD AVE NW				
526	GRAND RAPIDS, MI 49504				
527	GREAT LAKES ENVIRONMENTAL CNTR	Consulting Services	Fee & Expenses	537	39,157
528	739 HASTINGS ST				
529	TRAVERSE CITY, MI 49686				
530	GRID NET INC	Technical/ Consulting Services	Fee & Expenses	107, 108	33,651
531	340 BRANNAN ST, SUITE 501				
532	SAN FRANCISCO, CA 94107				
533	GROUPE CDHI LTD	Consulting Services	Fee & Expenses	107, 108, 921	78,687
534	1146 STITTSVILLE MAIN ST				
535	STITTSVILLE, ON K2S 0C3, CANADA				
536	GSI ELECTRICAL SERVICES INC	Professional Services	Fee & Expenses	Various	1,768,347
537	376 ROBBINS DR				
538	TROY, MI 48083				
539	H ROSEN USA INC	Inspection Services	Fee & Expenses	863	450,390
540	14120 INTERDRIVE E				
541	HOUSTON, TX 77032				
542	HAMON RESEARCH-COTTRELL INC	Engineering Services	Fee & Expenses	107, 108, 154	6,004,999
543	58 EAST MAIN STREET				
544	SOMERVILLE, NJ 08876				
545					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
546	HARRIS CORPORATION				
547	221 JEFFERSON RIDGE PARKWAY	Technical	Fee &	107, 108, 146, 416, 500,	
548	LYNCHBURG, VA 24501	Services	Expenses	588	2,147,127
549	HASSELBRING CLARK				
550	5858 S AURELIUS RD	Professional	Fee &	107, 108, 588, 589, 880,	
551	LANSING, MI 48911-4113	Services	Expenses	921	45,416
552	HDR/CUMMINS & BARNARD INC				
553	5405 DATA COURT, SUITE 100	Consulting	Fee &		
554	ANN ARBOR, MI 48108	Services	Expenses	107, 108, 228, 537	3,133,799
555	HEATH CONSULTANTS INC				
556	9030 MONROE RD	Technical	Fee &		
557	HOUSTON, TX 77061	Services	Expenses	107, 108, 184, 863, 814	193,099
558	HELVEY & ASSOCIATES INC				
559	1029 E CENTER ST	Collection	Fee &		
560	WARSAW, IN 46580	Services	Expenses	903	398,620
561	HENKELS & MC COY INC	Engineering/			
562	1106 O'ROURKE BLVD	Construction	Fee &		
563	GAYLORD, MI 49735	Services	Expenses	107, 108, 817	761,789
564	HERMOSA BEACH CONSULTING GRP				
565	PO BOX 326	Consulting	Fee &		
566	HERMOSA BEACH, CA 90254	Services	Expenses	107, 108	987,566
567	HEWITT ASSOCIATES				
568	PO BOX 95135	Actuarial	Fee &		
569	CHICAGO, IL 60694-5135	Services	Expenses	146, 546, 921, 926	629,952
570	HEWLETT-PACKARD CO			107, 108, 165, 500, 506,	
571	8000 FOOTHILLS BLVD	Consulting	Fee &	506, 535, 556, 580, 851,	
572	ROSEVILLE, CA 95747	Services	Expenses	880, 903	2,462,133
573	HEYL & PATTERSON INC	Inspection/			
574	2000 CLIFFMINE RD, STE 300	Technical	Fee &		
575	PITTSBURGH, PA 15275-1008	Services	Expenses	154, 163, 512	96,376
576	HOELTER RESEARCH				
577	26773 GREENVILLE	Consulting	Fee &		
578	PERRYSBURG, OH 43551	Services	Expenses	588, 921, 930	175,637
579	HOLLAND COST & SCHEDULING OF NC				
580	17923 SNUG HARBOR RD	Consulting	Fee &		
581	CHARLOTTE, NC 28278	Services	Expenses	107, 108, 879	240,141
582	HOLLAND ENGINEERING INC				
583	220 HOOVER BLVD, SUITE 2	Engineering	Fee &		
584	HOLLAND, MI 49423-3766	Services	Expenses	107, 108, 856, 863	472,994
585	HONIGMAN MILLER SCHWARTZ & COHN				
586	2290 FIRST NATIONAL BLDG	Professional	Fee &		
587	DETROIT, MI 48226	Services	Expenses	146, 921	331,183
588	HUNTON & WILLIAMS				
589	951 EAST BYRD STREET	Professional	Fee &	107, 108, 506, 539, 588,	
590	RICHMOND, VA 23219-4074	Services	Expenses	818, 880, 923, 935	300,096
591	HUSCH BLACKWELL SANDERS LLP				
592	190 CARONDELET PLAZA, SUITE 600	Legal	Fee &		
593	ST LOUIS, MO 63105-3441	Services	Expenses	923, 928	47,639
594	HYDRO TECH INC				
595	677 MACDONALD AVE, UNIT 210	Engineering	Fee &		
596	SAULT STE MARIE, ON P6B 1J4, CN	Services	Expenses	107, 108	25,149
597	HYDROAIRE INC				
598	1126 W 40TH ST	Consulting	Fee &		
599	CHICAGO, IL 60609-2505	Services	Expenses	512	54,194
600	IBM CORPORATION				
601	12902 FEDERAL SYSTEM PARK DR	Professional	Fee &		
602	FAIRFAX, VA 22033	Services	Expenses	107, 108, 165	2,691,899
603	IDS SCHEER AMERICAS INC				
604	1055 WESTLAKES DR, SUITE 100	Consulting	Fee &		
605	BERWYN, PA 19312	Services	Expenses	921	112,365
606	IHS GLOBAL/IHS CERA INC				
607	15 INVERNESS WAY EAST A111D	Consulting	Fee &	107, 108, 184, 500, 502,	
608	ENGLEWOOD, CO 80112	Services	Expenses	506, 539, 588, 818, 880	131,814
609	IMPACT BUSINESS GROUP INC				
610	4150 E BELTLINE NE, SUITE 1	Consulting	Fee &		
611	GRAND RAPIDS, MI 49525	Services	Expenses	107, 108, 921	46,885
612	INDUSTRIAL DEFENDER				
613	21312 30TH DR SE, SUITE 102	Consulting	Fee &		
614	BOTHELL, WA 98021	Services	Expenses	107, 108, 154	43,144
615					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
616	INFO USA				
617	5711 S 86TH CIRCLE	Professional	Fee &		
618	OMAHA, NE 68127	Services	Expenses	182, 921	32,477
619	INGERSOLL-RAND COMPANY	Technical/			
620	13551 MERRIMAN ROAD	Consulting	Fee &	107, 108, 154, 184, 501,	
621	LIVONIA, MI 48150	Services	Expenses	506, 512, 592	295,756
622	INGUARDIANS INC				
623	5505 CONNECTICUT AVE NW #313	Consulting	Fee &		
624	WASHINGTON, DC 20015	Services	Expenses	107, 108, 184	1,152,594
625	INNOVATIVE LEARNING GROUP				
626	514 EAST FOURTH ST	Professional	Fee &		
627	ROYAL OAK, MI 48067	Services	Expenses	107, 108	171,293
628	INSIGHT				
629	6820 S HARL AVE	Professional	Fee &		
630	TEMPE, AZ 85283	Services	Expenses	Various	361,191
631	INSULATOR MAINTENANCE COMPANY				
632	PO BOX 478	Professional	Fee &		
633	TOWNSEND, DE 19734	Services	Expenses	592	27,061
634	INTEGRITY INTERACTIVE CORP				
635	51 SAWYER RD, SUITE 501	Professional	Fee &		
636	WALTHAM, MA 02453	Services	Expenses	923, 146	248,784
637	INTERNATIONAL COOLING TOWER	Inspection/			
638	3310 93RD STREET	Maintenance	Fee &		
639	EDMONTON, AB T6N 1G7 CANADA	Services	Expenses	107, 108, 513	461,980
640	ISIS PAPHYRUS AMERICA INC				
641	301 BANK STREET	Consulting	Fee &		
642	SOUTHLAKE, TX 76092	Services	Expenses	107, 108, 165	219,145
643	ISS CORPORATE SERVICES				
644	PO BOX 417095	Professional	Fee &		
645	BOSTON, MA 02241-7095	Services	Expenses	923, 146	33,500
646	ITAPSYS SOFTWARE SOLUTIONS INC				
647	40 DICKENS ROAD	Consulting	Fee &		
648	SPRING ARBOR, MI 49283	Services	Expenses	107, 108, 146, 182, 921	395,770
649	ITRON				
650	2111 N MOLTER RD	Professional	Fee &		
651	LIBERTY LAKE, WA 99019	Services	Expenses	107, 108, 182, 556, 878	106,927
652	J T PACKARD	Inspection/			
653	275 INVESTMENT CT	Technical	Fee &		
654	VERONA, WI 53593	Services	Expenses	107, 108, 163, 935	93,429
655	J&B SOFTWARE INC				
656	510 TOWNSHIP LINE RD, SUITE 100	Professional	Fee &		
657	BLUE BELL, PA 19422	Services	Expenses	107, 108, 903	360,683
658	JACOBS & CLEVENGER				
659	515 N STATE ST, STE 1700	Consulting	Fee &		
660	CHICAGO, IL 60654-4776	Services	Expenses	182, 417, 879, 923	1,282,615
661	JAMES LEFFEL & CO				
662	1978 COMMERCE CIRCLE	Engineering	Fee &		
663	SPRINGFIELD, OH 45504	Services	Expenses	107, 108	169,380
664	JAN X-RAY SERVICES, INC.	Technical/			
665	8500 E. MICHIGAN AVE.	Consulting	Fee &		
666	PARMA, MI 49269	Services	Expenses	184, 921	1,528,645
667	JMW3 LLC				
668	2410 HERONWOOD DRIVE	Consulting	Fee &		
669	BLOOMFIELD, MI 48302	Services	Expenses	146, 921	193,479
670	JOHN P DICKEY				
671	717 OAKRIDGE DR	Legal	Fee &		
672	JACKSON, MI 49203	Services	Expenses	146, 923, 928	28,531
673	JRJ ENERGY SERVICES LLC				
674	7302 NORTHLAND DR	Inspection	Fee &		
675	STANWOOD, MI 49346	Services	Expenses	107, 108	214,229
676	KASCO INC				
677	226 E HUDSON	Construction	Fee &		
678	ROYAL OAK, MI 48067	Services	Expenses	107, 108	517,299
679	KATHLEEN SPILLANE				
680	14277 FAIRWAY DR	Professional	Fee &		
681	CHELSEA, MI 48118	Services	Expenses	146, 923	68,531
682	KELLEY DRYE & WARREN				
683	101 PARK AVE	Professional	Fee &		
684	NEW YORK, NY 10178	Services	Expenses	181, 428	55,004
685					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
686	KEMA CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 908, 921	31,152,258
687	ONE BURLINGTON BUSINESS CENTER				
688	BURLINGTON, MA 01803-5177				
689	KLEINSCHMIDT ASSOCIATES PA/PC	Technical/ Consulting Services	Fee & Expenses	107, 108, 537, 539, 543	73,604
690	141 MAIN ST				
691	PITTSFIELD, ME 04967	Legal Services	Fee & Expenses	228	39,940
692	KLUCZYNSKI GIRTZ ZAMLER &				
693	18530 WEST 10 MILE RD	Professional Services	Fee & Expenses	107, 108	90,523
694	SOUTHFIELD, MI 48075				
695	KORN/FERRY INTERNATIONAL				
696	200 PARK AVE, 37TH FLOOR	Audit Services	Fee & Expenses	107, 108, 146, 184, 500, 556, 588, 903, 923	1,694,712
697	NEW YORK, NY 10166				
698	KPMG	Collection Services	Fee & Expenses	903	2,032,059
699	DEPT. 0970, PO BOX 120001				
700	DALLAS, TX 75312	Professional Services	Fee & Expenses	501, 512	48,670
701	L J ROSS ASSOCIATES INC				
702	6360 JACKSON SUITE G, PO BOX 2022	Engineering Services	Fee & Expenses	107, 108, 856	280,000
703	ANN ARBOR, MI 48106				
704	L ROBERT KIMBALL & ASSOCIATES INC	Consulting Services	Fee & Expenses	107, 108, 921	219,866
705	615 WEST HIGHLAND AVENUE				
706	EBENSBURG, PA 15931	Professional Services	Fee & Expenses	417, 879, 903	50,708
707	LAKE SUPERIOR CONSULTING LLC				
708	130 W SUPERIOR ST, SUITE 614	Professional Services	Fee & Expenses	107, 108, 513	818,359
709	DULUTH, MN 55802				
710	LANDWORKS INC	Consulting Services	Fee & Expenses	583, 593, 901, 923, 930	504,567
711	2600 S GESSNER, SUITE 420				
712	HOUSTON, TX 77063	Technical Services	Fee & Expenses	107, 108, 184	74,771
713	LANGUAGE LINE SERVICES				
714	1 LOWER RAGSDALE DR	Inspection/ Testing Services	Fee & Expenses	107, 108, 501, 512	241,334
715	MONTEREY, CA 93940				
716	LARKIN ENTERPRISES INC	Construction Services	Fee & Expenses	107, 108, 592	220,919
717	317 W BROADWAY				
718	LINCOLN, ME 04457	Legal Services	Fee & Expenses	923	58,897
719	LEAD MARKETING AGENCY INC				
720	2311 E BELTLINE SE	Consulting Services	Fee & Expenses	107, 108, 513	122,948
721	GRAND RAPIDS, MI 49546				
722	LOADSPRING SOLUTIONS INC.	Consulting Services	Fee & Expenses	539, 921	26,950
723	15 UNION ST, SUITE 560				
724	LAWRENCE, MA 01840	Consulting/ Engineering Services	Fee & Expenses	107, 108, 184, 506, 864, 935	113,105
725	LOCOMOTIVE SPECIALISTS INC				
726	1225 E CEMETERY ROAD	Technical Services	Fee & Expenses	107, 108	653,234
727	MORRIS, IL 60450				
728	LODESTAR CONSTRUCTION INC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
729	333 N PARK ST				
730	GRAND RAPIDS, MI 49544	Legal Services	Fee & Expenses	923	58,897
731	LOOMIS EWERT PARSLEY DAVIS				
732	124 W ALLEGAN STE 700	Construction Services	Fee & Expenses	583	184,634
733	LANSING, MI 48933				
734	M J ELECTRIC INC	Consulting Services	Fee & Expenses	107, 108, 513	122,948
735	200 W FRANK PIPP DRIVE				
736	IRON MOUNTAIN, MI 49801	Advertising Services	Fee & Expenses	107, 108	49,573
737	MAALOUF ENTERPRISES INC				
738	580 LAWDALE CT	Consulting Services	Fee & Expenses	539, 921	26,950
739	HOLLAND, MI 49423				
740	MAC CONSULTING LP	Consulting/ Engineering Services	Fee & Expenses	107, 108, 184, 506, 864, 935	113,105
741	1410 AVENUE K, SUITE 1105B				
742	PLANO, TX 75074	Technical Services	Fee & Expenses	107, 108	653,234
743	MACDONALD BROADCASTING				
744	PO BOX 286	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
745	PETOSKEY, MI 49770				
746	MACMILLAN ASSOCIATES INC	Technical Services	Fee & Expenses	107, 108	653,234
747	714 E MIDLAND STREET				
748	BAY CITY, MI 48706	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
749	MADER DAMPER CO				
750	422 COMMERCE DRIVE	Technical Services	Fee & Expenses	107, 108	653,234
751	EAST LAGRANGE, OH 44050				
752	MAGNUM SOLVENT INC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 154, 512, 817, 853, 857, 864	512,596
753	470 MAGNUM DR NE				
754	KALKASKA, MI 49646	Technical Services	Fee & Expenses	107, 108	653,234
755					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
756	MANNIK & SMITH GROUP INC	Inspection Services	Fee & Expenses	537	86,200
757	1800 INDIAN WOOD CIRCLE				
758	MAUMEE, OH 43537				
759	MARTEC LAND SERVICES INC	Consulting Services	Fee & Expenses	184	639,785
760	3335 S AIRPORT RD W, SUITE 5A				
761	TRAVERSE CITY, MI 49684				
762	MARTIN ENGINEERING COMPANY	Construction Services	Fee & Expenses	107, 108, 512	67,024
763	ONE MARTIN PLACE				
764	NEPONSET, IL 61345				
765	MATERIALS TESTING CONSULTANTS	Consulting Services	Fee & Expenses	107, 108, 511, 543	305,653
766	693 PLYMOUTH NE				
767	GRAND RAPIDS, MI 49505				
768	MATRIX TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108, 512, 543	123,301
769	1760 INDIAN WOOD CIRCLE				
770	MAUMEE, OH 43537				
771	MC ALVEY & ASSOCIATES	Consulting Services	Fee & Expenses	921	36,000
772	120 WEST OTTAWA STREET				
773	LANSING, MI 48933				
774	MC DANIEL TECHNICAL SVS INC	Professional Services	Fee & Expenses	107, 108, 856, 857, 863	577,928
775	2009 N WILLOW AVENUE				
776	BROKEN ARROW, OK 74012				
777	MECHANICAL CONTROLS & MAINT	Technical Services	Fee & Expenses	107, 108, 163, 935	66,455
778	6540 DIPLOMAT DRIVE				
779	STERLING HEIGHTS, MI 48314				
780	MECHANICAL DYNAMICS & ANALYSIS	Professional Services	Fee & Expenses	107, 108, 513	1,362,558
781	19 BRITISH AMERICAN BLVD				
782	LATHAM, NY 12110				
783	MERCURY STORAGE	Professional Services	Fee & Expenses	146, 165,	213,982
784	SUITE 205				
785	SOUTHFIELD, MI 48034				
786	MERJENT INC	Consulting Services	Fee & Expenses	107, 108	174,082
787	BANKS BLDG, 6151 ST AVE NE, STE 425				
788	MINNEAPOLES, MN 55413				
789	MICHAEL T EDWARDS ATTORNEY	Legal Services	Fee & Expenses	228	48,199
790	522 W MAIN ST				
791	GAYLORD, MI 49735				
792	MICHELLE PALLAS INC	Consulting Services	Fee & Expenses	923, 146	73,500
793	4419 REILLY CT				
794	TROY, MI 48085				
795	MICH NATURAL FEATURES INVENTORY	Professional Services	Fee & Expenses	107, 108, 506, 539	68,440
796	MSU - ATTN NANCY TOBEN				
797	EAST LANSING, MI 48224				
798	MICROSOFT CORPORATION	Professional Services	Fee & Expenses	107, 108	58,800
799	1000 TOWN CENTER, SUITE 2000				
800	SOUTHFIELD, MI 48075				
801	MICROSOFT LICENSING GP	Professional Services	Fee & Expenses	107, 108, 165	1,835,274
802	C/O BANK OF AMERICA				
803	DALLAS, TX 75202				
804	MIC-USA LLC	Engineering Services	Fee & Expenses	107, 108	75,000
805	8117 JULIAN DR				
806	WESTERVILLE, OH 43082-8394				
807	MID-AMERICA DYNAMICS INC	Technical Services	Fee & Expenses	107, 108, 512, 513	130,736
808	5403 PATTON DR, UNIT 211				
809	LISLE, IL 60532				
810	MIDWEST FIBER NETWORKS LLC	Professional Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880, 903	52,680
811	3701 W BURNHAM ST, STE C				
812	MILWAUKEE, WI 53215				
813	MIDWESTERN AUDIT SERVICES	Collection Services	Fee & Expenses	903	876,399
814	2766 11 MILE RD, STE 5				
815	BERKLEY, MI 48072-3033				
816	MILLER & CHEVALIER CHARTERED	Professional Services	Fee & Expenses	146, 923	49,749
817	655 FIFTEENTH ST NW, SUITE 900				
818	WASHINGTON, DC 20005				
819	MILLER CANFIELD PADDOCK & STONE	Legal Services	Fee & Expenses	107, 108, 228, 923	365,950
820	150 WEST JEFFERSON, SUITE 2500				
821	DETROIT, MI 48226				
822	MINDLEADERS.COM INC	Professional Services	Fee & Expenses	921	27,000
823	5500 GLENDON COURT, SUITE 200				
824	DUBLIN, OH 43016				
825					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
826	MINERAL LABS INCORPORATED	Professional Services	Fee & Expenses	501	55,017
827	309 PARKWAY DRIVE				
828	SALYERSVILLE, KY 41465				
829	MINNESOTA LIMITED INC	Construction Services	Fee & Expenses	107, 108	17,934,954
830	PO BOX 410				
831	BIG LAKE, MN 55309				
832	MISS DIG SYSTEM	Professional Services	Fee & Expenses	107, 108, 584, 818, 856, 874	402,667
833	3285 LAPEER RD WEST				
834	AUBURN HILLS, MI 48326				
835	MOMAR INC	Maintenance Services	Fee & Expenses	501, 512	559,831
836	1830 ELLSWORTH INDUSTRIAL DR				
837	ATLANTA, GA 30318				
838	MONARCH ELECTRIC APPARATUS SVC	Inspection/ Maintenance Services	Fee & Expenses	107, 108, 512, 513, 544	464,977
839	18800 MEGINNITY ST				
840	MELVINDALE, MI 48122				
841	MONARCH WELDING & ENGINEERING	Construction Services	Fee & Expenses	107, 108, 511, 512, 513	185,043
842	23635 MOUND ROAD				
843	WARREN, MI 48091				
844	MOODY INVESTORS SERVICES	Professional Services	Fee & Expenses	146, 923	124,000
845	99 CHURCH STREET				
846	NEW YORK, NY 10007				
847	MORROW & COMPANY	Professional Services	Fee & Expenses	146, 930	135,201
848	145 MASON ST				
849	GREENWICH, CT 06830				
850	MOTION MARKETING & MEDIA	Professional Services	Fee & Expenses	901	28,987
851	614 SEYMOUR AVE				
852	LANSING, MI 48933				
853	MRI CONTRACT STAFFING INC	Technical Services	Fee & Expenses	107, 108	335,569
854	1717 ARCH ST, 36TH FLR				
855	PHILADELPHIA, PA 19103				
856	MUE INC	Construction Services	Fee & Expenses	107, 108, 416, 511, 583, 586, 593, 874, 878, 879, 887, 889, 892, 903, 935	6,092,376
857	2420 AUBURN RD				
858	AUBURN HILLS, MI 48326				
859	MYERS CONTROLLED POWER LLC	Technical Services	Fee & Expenses	163	1,043,262
860	219 E MAPLE ST, SUITE 100/200E				
861	NORTH CANTON, OH 44720				
862	NATIONAL CENTER FOR DISPUTE STTL	Professional Services	Fee & Expenses	923	95,066
863	100 W BIG BEAVER RD, SUITE 200				
864	TROY, MI 48084				
865	NATIONAL ENERGY FOUNDATION	Consulting Services	Fee & Expenses	182	911,885
866	145 S 400 EAST				
867	SALT LAKE CITY, UT 84111				
868	NATURAL RESOURCE TECHNOLOGY	Technical Services	Fee & Expenses	107, 108, 501	43,960
869	23713 W PAUL ROAD				
870	PEWAUKEE, WI 53072				
871	NAVIGANT CONSULTING INC	Consulting Services	Fee & Expenses	107, 108, 182, 500	123,578
872	30 S WACKER DR, STE 3550				
873	CHICAGO, IL 60606				
874	NCO FINANCIAL SYSTEMS	Collection Services	Fee & Expenses	903	3,882,690
875	24887 NETWORK PLACE				
876	CHICAGO, IL 60673-1248				
877	NEDERVELD ASSOCIATES SURVEYING	Professional Services	Fee & Expenses	107, 108	44,409
878	217 GRANDVILLE AVE SW, STE 302				
879	GRAND RAPIDS, MI 49503				
880	NELSON TRANE COMPANY	Professional Services	Fee & Expenses	107, 108, 163, 184, 511, 879, 903, 935	84,351
881	5335 HILL 23 DRIVE				
882	FLINT, MI 48507				
883	NEPC, LLC	Consulting Services	Fee & Expenses	146, 926	65,000
884	ONE MAIN ST				
885	CAMBRIDGE, MA 02142				
886	NEPTUNE TECHNOLOGY GROUP	Technical Services	Fee & Expenses	107, 108, 416	87,730
887	1600 ALABAMA HWY				
888	TALLASSEE, AL 36078				
889	NETPIXEL INC	Consulting Services	Fee & Expenses	903, 580, 880, 500, 506, 535, 556, 851, 920, 921, 107, 108, 146	76,160
890	103 COLLEGE RD E				
891	PRINCETON, NJ 08540				
892	NETSCOUT SYSTEMS	Professional Services	Fee & Expenses	107, 108, 165	405,295
893	310 LITTLETON ROAD				
894	WESTFORD, MA 01886				
895					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
896	NEUNDORFER INCORPORATED	Consulting/			
897	4590 HAMANN PARKWAY	Technical	Fee &		
898	WILLOUGHBY, OH 44094	Services	Expenses	107, 108, 154, 512	61,723
899	NEW CENTURY ENGR & DESIGN INC	Consulting/			
900	3106 VANTAGE POINT DR	Technical	Fee &	107, 108, 184, 502, 506,	
901	MIDLAND, MI 48640	Services	Expenses	511, 512, 513, 539, 553	120,959
902	NEW HORIZONS COMPUTER LEARNING				
903	2947 EYDE PKWY, STE 210	Training	Fee &		
904	EAST LANSING, MI 48823	Services	Expenses	Various	101,278
905	NEWKIRK ELECTRIC ASSOCIATES				
906	1875 ROBERTS ST	Technical	Fee &	107, 108, 146, 163, 184,	
907	MUSKEGON, MI 49442	Services	Expenses	516, 500, 502, 506, 511,	
908	NICUS SOFTWARE INC			512, 513, 543, 583, 592	9,556,862
909	PO BOX 1001	Consulting	Fee &		
910	SALEM, VA 24153	Services	Expenses	107, 108	30,035
911	NITROSECURITY INC				
912	230 COMMERCE WAY, SUITE 325	Professional	Fee &		
913	PORTSMOUTH, NH 03801	Services	Expenses	107, 108	115,869
914	NIXON PEABODY LLP				
915	401 9TH STREET NW, SUITE 900	Professional	Fee &		
916	WASHINGTON, DC 20004	Services	Expenses	107, 108	45,562
917	NO NOX COMPONENTS LLC	Engineering/			
918	2743 OAK LAKE BLVD	Consulting	Fee &		
919	MIDLOTHIAN, VA 23112	Services	Expenses	107, 108	673,940
920	NORTEL NETWORKS INC				
921	TWO TOWN SQUARE, SUITE 450	Technical	Fee &		
922	SOUTHFIELD, MI 48076	Services	Expenses	107, 108, 146	234,123
923	NORTHSHORE CONSTRUCTION CO INC				
924	1700 LAKESHORE DR	Construction	Fee &	107, 108, 511, 512, 513,	
925	MUSKEGON, MI 49441	Services	Expenses	514, 542	237,858
926	NTH CONSULTANTS LTD	Consulting/			
927	41780 SIX MILE RD	Technical	Fee &		
928	NORTHVILLE, MI 48168-3459	Services	Expenses	107, 108, 146, 923	536,966
929	OAK PARK CHIMNEY CORPORATION				
930	1800 DES PLAINES	Inspection	Fee &		
931	FOREST PARK, IL 60130	Services	Expenses	511	32,870
932	OCCUPATIONAL ATHLETICS INC				
933	4309 LINGLESTOWN RD, STE 20	Consulting	Fee &	107, 108, 506, 539, 588,	
934	HARRISBURG, PA 17112	Services	Expenses	880, 894	1,618,520
935	OCE NORTH AMERICA INC				
936	5450 N CUMBERLAND AVENUE	Professional	Fee &		
937	CHICAGO, IL 60656	Services	Expenses	107, 108	110,072
938	OLIVER WYMAN INC				
939	200 CLARENDON STREET, 12TH FLR	Professional	Fee &		
940	BOSTON, MA 02116	Services	Expenses	107, 108	121,498
941	OPEN SYSTEMS INTERNATIONAL INC	Technical/			
942	3600 HOLLY LANE NORTH, SUITE 40	Consulting	Fee &		
943	MINNEAPOLOS, MN 55447-1286	Services	Expenses	107, 108, 146, 556	390,860
944	OPEX CORPORATION				
945	305 COMMERCE DRIVE	Technical	Fee &		
946	MOORESTOWN, NJ 08057-4234	Services	Expenses	903	108,402
947	ORACLE USA INC				
948	4500 PEOPLE SOFT PKWY	Technical	Fee &		
949	PLEASANTON, CA 94588	Services	Expenses	107, 108, 165, 501	363,139
950	OSISOFT INC				
951	777 DAVIS STREET, SUITE 250	Professional	Fee &		
952	SAN LEANDRO, CA 94577	Services	Expenses	107, 108	137,000
953	P LEN STALEY AT LAW PC				
954	5147 HAWK HOLLOW DR E	Legal	Fee &		
955	BATH, MI 48808	Services	Expenses	228	63,582
956	PAPCO INDUSTRIES INC				
957	245 PEGASUS AVE	Engineering	Fee &		
958	NORTHVALE, NJ 07647	Services	Expenses	107, 108	437,694
959	PARADIGM AEROSPACE CORP				
960	BOX 1117 MT PLEASANT AIRPORT	Professional	Fee &		
961	MOUNT PLEASANT, PA 15666	Services	Expenses	583, 824, 850, 859	32,530
962	PATRICK ENERGY SERVICES PC				
963	2325 MOMENTUM PLACE	Engineering	Fee &		
964	CHICAGO, IL 60689-5323	Services	Expenses	107, 108	798,221
965					

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
966	PEERLESS MANUFACTURING CO	Engineering Services	Fee & Expenses	107, 108, 512	118,106
967	14651 N DALLAS PKWY, STE 500				
968	DALLAS, TX 75254				
969	PETROCHEM INSPECTION SERVICE INC	Inspection Services	Fee & Expenses	817, 856, 863, 887	64,000
970	1475 E SAM HOUSTON PKWY S				
971	PASADENA, TX 77503				
972	PHOENIX PARTNERS LLC	Inspection/ Testing Services	Fee & Expenses	146, 512, 513	286,697
973	845 MONROE STREET				
974	CARLTON, MI 48117				
975	PILLSBURY WINTHROP SHAW PITTMAN	Legal Services	Fee & Expenses	181	123,127
976	1540 BROADWAY				
977	NEW YORK, NY 10036				
978	PLATTS	Professional Services	Fee & Expenses	146, 556	48,318
979	PO BOX 848093				
980	DALLAS, TX 75284				
981	POWELL ELECTRIC SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108	94,581
982	8550 MOSLEY DRIVE				
983	HOUSTON, TX 77075				
984	POWELL LAND SURVEYING PC	Surveying Services	Fee & Expenses	184	33,788
985	12256 N SEYMOUR RD				
986	MONTROSE, MI 48457				
987	POWER COSTS INC	Consulting Services	Fee & Expenses	165, 556	779,849
988	3550 W ROBINSON, STE 200				
989	NORMAN, OK 73072				
990	POWER PLAN CONSULTANTS INC	Consulting Services	Fee & Expenses	107, 108, 146, 165, 921	613,363
991	1600 PARKWOOD CIRCLE, STE 600				
992	ATLANTA, GA 30339				
993	POWER PLANT SERVICES	Professional Services	Fee & Expenses	154, 184, 512, 513	159,006
994	3131 SOFFEL AVE				
995	MELROSE PARK, IL 60160				
996	POWER PLUS ENGINEERING INC	Testing Services	Fee & Expenses	416	156,361
997	46575 MAGELLAN DR				
998	NOVI, MI 48377-2452				
999	POWER SYSTEM ENGINEERING INC	Consulting Services	Fee & Expenses	107, 108	57,089
1000	1532 W BROADWAY				
1001	MADISON, WI 53713				
1002	POWER TECHNIQUES INC	Professional Services	Fee & Expenses	107, 108	38,398
1003	23400 MICHIGAN AVE, STE 500				
1004	DEARBORN, MI 48124				
1005	POWERSTEERING SOFTWARE INC	Professional Services	Fee & Expenses	921	34,200
1006	25 FIRST ST				
1007	CAMBRIDGE, MA 02141				
1008	PRACTICAL TRANSITIONS LLC	Consulting Services	Fee & Expenses	107, 108, 921	422,600
1009	52303 EMMONS RD B15				
1010	SOUTH BEND, IN 46637				
1011	PRICE WATERHOUSE COOPER LLP	Consulting Services	Fee & Expenses	146, 242	5,005,735
1012	400 RENAISSANCE CENTER				
1013	DETROIT, MI 48243				
1014	PROFESSIONAL COMMUNICATIONS	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 416, 500, 501, 506, 511, 512, 556, 588, 903, 921	332,413
1015	1410 WEST GANSON, PO BOX 293				
1016	JACKSON, MI 49202				
1017	PROJECT MANAGEMENT SOLUTIONS	Consulting Services	Fee & Expenses	107, 108	372,721
1018	1788 WILMINGTON PIKE				
1019	GLENN MILLS, PA 19342				
1020	PROSCI INC	Professional Services	Fee & Expenses	107, 108, 146, 163, 184, 500, 556, 588, 903, 908, 921, 930	162,220
1021	1367 S GARFIELD AVE				
1022	LOVELAND, CO 80537				
1023	PROTIVITI INC	Professional Services	Fee & Expenses	146, 921	41,916
1024	711 LOUISIANA STREET				
1025	HOUSTON, TX 77002				
1026	PROTO6 LLC	Professional Services	Fee & Expenses	107, 108	90,118
1027	2175 CLOVERDALE DR				
1028	COLORADO SPRINGS, CO 80920				
1029	PTERRA LLC	Consulting Services	Fee & Expenses	107, 108	54,715
1030	4 AUTOMATION LN, SUITE 250				
1031	ALBANY, NY 12205-1619				
1032	PUMFORD CONSTRUCTION INC	Construction Services	Fee & Expenses	107, 108, 163, 184, 506, 511, 512, 513, 935	1,540,443
1033	1674 CHAMPAGNE DR N				
1034	SAGINAW, MI 48604-9202				
1035					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1036	QUALITY ENVIRONMENTAL CONTAINERS	Professional Services	Fee & Expenses	184, 416, 930	35,250
1037	PO BOX 1160				
1038	BEAVER, WV 25813				
1039	QUEST SOFTWARE	Professional Services	Fee & Expenses	107, 108	191,187
1040	5 POLARIS WAY				
1041	ALISO VIEJO, CA 92656				
1042	R-3 RECRUITMENT LLC	Consulting Services	Fee & Expenses	556	116,545
1043	1972 WOODBINE DR				
1044	CANTON, MI 48188				
1045	RICHMOND ENGINEERING WORKS LLC	Construction Services	Fee & Expenses	107, 108	146,300
1046	1204 PARKWAY VIEW DR				
1047	PITTSBURGH, PA 15205				
1048	RIGHT NOW TECHNOLOGIES	Professional Services	Fee & Expenses	417	44,900
1049	77 DISCOVERY DRIVE				
1050	BOZEMAN, MT 49718				
1051	RINE CONSULTING LLC	Consulting Services	Fee & Expenses	107, 108, 921	384,052
1052	1019 LICKING CREEK RD				
1053	BIG COVE TANNERY, PA 17212				
1054	RIVET SOFTWARE INC	Professional Services	Fee & Expenses	923, 146	55,300
1055	6501 E BELLEVIEW AVE, STE 240				
1056	ENGLEWOOD, CO 80111				
1057	RMF NOOTER INC	Professional Services	Fee & Expenses	107, 108, 512, 513	2,043,464
1058	915 MATZINGER ROAD				
1059	TOLEDO, OH 43612				
1060	RMT INC	Professional Services	Fee & Expenses	107, 108	238,889
1061	744 HEARTLAND TRAIL				
1062	MADISON, WI 53717				
1063	ROCK INTERFACE SYSTEMS	Technical Services	Fee & Expenses	107, 108, 154, 820, 851, 857, 864	426,951
1064	2708 KINNEY AVENUE NW				
1065	GRAND RAPIDS, MI 49834				
1066	ROSCOR CORPORATION	Consulting Services	Fee & Expenses	107, 108, 146, 921, 930	134,574
1067	27280 HAGGERTY ROAD, SUITE C2				
1068	FARMINGTON HILLS, MI 48333				
1069	ROWE INC	Surveying Services	Fee & Expenses	107, 108, 506, 935	998,049
1070	540 S SAGINAW ST, SUITE 200				
1071	FLINT, MI 48502				
1072	RWD TECHNOLOGIES INC	Consulting Services	Fee & Expenses	107, 108	54,444
1073	5521 RESEARCH PARK DR				
1074	BALTIMORE, MD 21228				
1075	SAP AMERICA	Professional Services	Fee & Expenses	107, 108, 146, 165, 903, 921	7,926,289
1076	3999 WEST CHESTER PIKE				
1077	NEWTOWN SQUARE, PA 19073				
1078	SAS INSTITUTE	Professional Services	Fee & Expenses	107, 108, 146, 851, 921	53,810
1079	SAS CAMPUS DRIVE				
1080	CARY, NC 27513				
1081	SCHULTZ INC	Construction Services	Fee & Expenses	107, 108, 583, 585, 864, 935	95,919
1082	PO BOX 27607				
1083	LANSING, MI 48909				
1084	SCR TECH LLC	Professional Services	Fee & Expenses	107, 108	2,110,228
1085	11707 STEELE CREEK RD				
1086	CHARLOTTE, NC 28273				
1087	SECURE BANKING SOLUTIONS LLC	Professional Services	Fee & Expenses	107, 108, 146, 184, 580, 903, 921	64,329
1088	3245 MAIN ST, STE 235-210				
1089	FRISCO, TX 75034				
1090	SHELTON NETWORK SERVICES LLC	Technical/ Consulting Services	Fee & Expenses	107, 108, 500, 506, 535, 556, 580, 851, 880	54,945
1091	8614 OAKSIDE STREET				
1092	PORTAGE, MI 49002				
1093	SHERIDAN SURVEYING COMPANY	Survey Services	Fee & Expenses	107, 108	93,224
1094	910 FIFTH ST				
1095	MICHIGAN CENTER, MI 49254				
1096	SIEMENS ENERGY INC	Technical/ Engineering Services	Fee & Expenses	107, 108, 146, 154, 513, 588	1,257,418
1097	601 OAKMONT LN SUITE 180				
1098	WESTMONT, IL 60559				
1099	SIGMA TECHNOLOGIES	Consulting Services	Fee & Expenses	107, 108	1,136,650
1100	27421 HOLIDAY LANE				
1101	PERRYSBURG, OH 43551				
1102	SIGNATURE CONSULTANTS LLC	Consulting Services	Fee & Expenses	107, 108, 146, 586, 921	355,258
1103	2101 W COMMERCIAL BLVD				
1104	FT LAUDERDALE, FL 33309				
1105					

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Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1106	SILVER SPRING NETWORKS	Technical Services	Fee & Expenses	107, 108	1,236,626
1107	555 BROADWAY ST				
1108	REDWOOD CITY, CA 94063				
1109	SLOVER & LOFTUS	Professional Services	Fee & Expenses	501	33,848
1110	1224 17TH ST NW				
1111	WASHINGTON, DC 52094-2046				
1112	SOFTWARE PURSUITS INC	Professional Services	Fee & Expenses	107, 108	27,798
1113	1900 S NORFOLK ST				
1114	SAN MATEO, CA 94403-1176				
1115	SOIL AND MATERIALS ENGINEERS	Consulting Services	Fee & Expenses	107, 108, 182, 242, 511, 864, 935	894,139
1116	43980 PLYMOUTH OAK BLVD				
1117	PLYMOUTH, MI 48170				
1118	SONIC E-LEARNING	Professional Services	Fee & Expenses	580, 880	69,320
1119	250 FERRAND DRIVE, SUITE 301				
1120	TORONTO, ON M3C 3G8, CANADA				
1121	SOUTH BEND MEDICAL FOUNDATION	Professional Services	Fee & Expenses	926	29,126
1122	530 N LAFAYETTE BLVD				
1123	SOUTH BEND, IN 46601				
1124	SOUTHWEST RESEARCH INSTITUTE	Professional Services	Fee & Expenses	107, 108	72,500
1125	6220 CULEBRA ROAD				
1126	SAN ANTONIO, TX 78228				
1127	SPACENET INC	Professional Services	Fee & Expenses	500, 538, 539, 541	29,943
1128	PO BOX 198801				
1129	ATLANTA, GA 30384-8801				
1130	SPI INNOVATIONS SOLUTIONS PLUS INC	Technical Services	Fee & Expenses	107, 108, 511, 539, 921	928,583
1131	9364 W FREELAND RD				
1132	FREELAND, MI 48623				
1133	SPICER GROUP INC	Consulting/ Technical Services	Fee & Expenses	107, 108	52,273
1134	230 S WASHINGTON AVE				
1135	SAGINAW, MI 48607-1286				
1136	SQUARE D-SCHNEIDER ELECTRIC	Professional Services	Fee & Expenses	107, 108	114,787
1137	1960 REASEARCH DRIVE, SUITE 100				
1138	TROY, MI 48038				
1139	STANTON CATHODIC SURVEY	Surveying Services	Fee & Expenses	856	119,268
1140	6417 SUGAR CREEK DRIVE SOUTH				
1141	MOBILE, AL 36695				
1142	STAR CRANE & HOIST CO	Technical Services	Fee & Expenses	107, 108, 146, 163, 184, 506, 514, 538, 542, 545, 818, 824, 853, 864, 935	609,707
1143	11340 54TH AVENUE				
1144	ALLENDALE, MI 49401				
1145	STEPAKA SOLUTIONS LLC	Consulting Services	Fee & Expenses	107, 108, 921	701,755
1146	20 WALDEN WAY				
1147	BOLTON, CT 06043				
1148	STEVEN I SIMON & ASSOCIATES	Consulting Services	Fee & Expenses	107, 108	151,751
1149	2005 PALMER AVE #105				
1150	LARCHMONT, NY 10538				
1151	SUCCESS FACTORS INC	Consulting Services	Fee & Expenses	165	194,500
1152	1500 FASHION ISLAND BLVD				
1153	SAN MATEO, CA 94404				
1154	SULLIVAN WARD ASHER & PATTON	Legal Services	Fee & Expenses	228	428,099
1155	258000 NORTHWESTERN HWY, BOX 22				
1156	SOUTHFIELD, MI 48037				
1157	SUNGARD AVAILABILITY SVCS LP	Professional Services	Fee & Expenses	107, 108	346,186
1158	680 E SWEDES FORD ROAD				
1159	WAYNE, PA 19087				
1160	SUNGARD ENERGY SYSTEMS INC	Professional Services	Fee & Expenses	501	86,780
1161	601 WALNUT ST, SUITE 1010				
1162	PHILADELPHIA, PA 19106				
1163	SUNGARD INVESTOR ACCOUNTING	Professional Services	Fee & Expenses	923, 146	115,084
1164	951 MARINERS ISLAND BLVD, #500				
1165	SAN MATEO, CA 94404				
1166	SUNTEL SERVICES LLC	Technical Services	Fee & Expenses	107, 108	207,677
1167	1095 CROOKS RD, STE 100				
1168	TROY, MI 48084				
1169	SUPERIOR ENVIRONMENTAL CORP	Consulting Services	Fee & Expenses	107, 108, 921	36,044
1170	1128 FRANKLIN ST				
1171	MARNE, MI 49435				
1172	SUPERIOR INVESTIGATIVE SERVICES	Professional Services	Fee & Expenses	107, 108, 228, 416, 417, 546, 903, 921	173,434
1173	1100 CORPORATE OFFICE DRIVE				
1174	MILFORD, MI 48381				
1175					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1176	SUPERIOR WELL SERVICES INC	Inspection Services	Fee & Expenses	863	144,074
1177	1380 ROUTE 286				
1178	INDIANA, PA 15701				
1179	SUTHERLAND LEADERSHP STRATEGIES	Consulting Services	Fee & Expenses	107, 108, 146, 184, 501, 921, 930	89,868
1180	7 WEST SQUARE LAKE ROAD				
1181	BLOOMFIELD HILLS, MI 48302				
1182	TC TECHNOLOGY/TADPOLE CARTESIA	Professional Services	Fee & Expenses	107, 108	83,945
1183	2231 FARADAY AVE, SUITE 140				
1184	CARLSBAD, CA 92008				
1185	TDW PIPELINE SURVEYS	Inspection Services	Fee & Expenses	863	736,108
1186	PO BOX 1286				
1187	TULSA, OK 74101				
1188	TECHSTAFF OF EASTERN MICHIGAN	Consulting Services	Fee & Expenses	556	228,624
1189	2217 PACKARD RD, SUITE 17				
1190	ANN ARBOR, MI 48104				
1191	TELVANT MINER & MINER	Consulting Services	Fee & Expenses	107, 108, 165	382,435
1192	4701 ROYAL VISTA CIRCLE				
1193	FORT COLLINS, CO 80528				
1194	THE BRATTLE GROUP INC	Consulting Services	Fee & Expenses	107, 108, 923	152,311
1195	44 BRATTLE ST				
1196	CAMBRIDGE, MA 02138-3736				
1197	THE DAVID GROUP	Advertising Services	Fee & Expenses	107, 108, 146, 182, 184, 546, 588, 901, 903, 912, 921	33,257
1198	P O BOX 72080				
1199	CLEVELAND, OH 44192				
1200	THE LEARNING CENTER	Technical/ Consulting Services	Fee & Expenses	107, 108, 146, 930	33,503
1201	2750 SOUTH STATE STREET				
1202	ANN ARBOR, MI 48104				
1203	THE REHMANN GROUP	Audit Services	Fee & Expenses	923	34,100
1204	675 ROBINSON RD				
1205	JACKSON, MI 49204				
1206	THOMSON FINANCIAL CORP GROUP	Professional Services	Fee & Expenses	923, 146	27,180
1207	195 BROADWAY, 7TH FLOOR				
1208	NEW YORK, NY 10007				
1209	THOMSON REUTERS (HEALTHCARE) INC	Professional Services	Fee & Expenses	107, 108, 143, 146, 923	325,161
1210	777 E EISENHOWER PKY, SUITE 500				
1211	ANN ARBOR, MI 48108				
1212	THYSSENKRUPP ELEVATOR CORP	Engineering Services	Fee & Expenses	107, 108, 506, 511	627,466
1213	35432 INDUSTRIAL RD				
1214	LIVONIA, MI 48150				
1215	TIME MANAGEMENT	Professional Services	Fee & Expenses	107, 108, 583	123,668
1216	PO BOX 411				
1217	MATTAWAN, MI 49071				
1218	TLT-BABCOCK INC	Inspection Services	Fee & Expenses	107, 108, 154	1,066,279
1219	260 SPRINGSIDE DRIVE				
1220	AKRON, OH 44333-2433				
1221	TOM ALLEN ENTERPRISES INC	Professional Services	Fee & Expenses	926	81,900
1222	728 EAST 8TH STREET, SUITE 2				
1223	HOLLAND, MI 49423				
1224	TOSHIBA INTERNATIONAL CORP	Consulting Services	Fee & Expenses	107, 108	2,388,000
1225	8169 SOUTHPARK CIRCLE				
1226	LITTLETON, CO 80120				
1227	TOWERS WATSON DELAWARE INC	Consulting Services	Fee & Expenses	146, 921, 923	246,805
1228	901 N GLEBE RD				
1229	ARLINGTON, VA 22203				
1230	TQS RESEARCH INC	Consulting Services	Fee & Expenses	921	49,875
1231	3600 MANSELL RD, STE 220				
1232	ALPHARETTA, GA 30022				
1233	TRACK STAR INTERNATIONAL	Professional Services	Fee & Expenses	107, 108, 184	114,957
1234	8382 SENECA TURNPIKE				
1235	NEW HARTFORD, NY 13413				
1236	TRINOVIS SOFTWARE	Professional Services	Fee & Expenses	107, 108	44,730
1237	1480-1482 CAMBRIDGE ST #2				
1238	CAMBRIDGE, MA 02139-1004				
1239	TSK CONSULTING LLC	Professional Services	Fee & Expenses	107, 108, 163, 184, 548, 552, 818, 935	71,210
1240	2397 ONONDAGA RD				
1241	EATON RAPIDS, MI 48827				
1242	TURBINE MASTER INC	Professional Services	Fee & Expenses	107, 108	34,527
1243	2220 N GRAND AVE				
1244	TAHLEQUAH, OK 74464				
1245					

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Consumers Energy Company		(1) [X] An Original	(Mo, Da, Yr)	December 31, 2010	
(2) [] A Resubmission		4/15/2011			
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1246	UBA FIRE INC	Professional Services	Fee & Expenses	228	37,122
1247	PO BOX 6565				
1248	HARRISBURG, PA 17112				
1249	UC SERVICE CORPORATION	Consulting Services	Fee & Expenses	107, 108	167,787
1250	2100 NORMAN DRIVE WEST				
1251	WAUKEGAN, IL 60085				
1252	UMS GROUP INC	Technical Services	Fee & Expenses	512	105,019
1253	5 SYLVAN WAY, SUITE 120				
1254	PARSIPPANY, NJ 07054				
1255	UNDERWATER CONSTRUCTION CORP	Professional Services	Fee & Expenses	107, 108, 542, 543, 545	1,827,508
1256	110 PLAINS RD				
1257	ESSEX, CT 06426				
1258	UNITED CONVEYOR CORPORATION	Engineering Services	Fee & Expenses	146, 154, 184	652,969
1259	2100 NORMAN DR W				
1260	WAUKEGAN, IL 60085				
1261	UNIVERSAL CABLING SYSTEMS INC	Engineering Services	Fee & Expenses	107, 108, 146, 163, 184, 500, 506, 511, 512, 513, 586, 588, 903, 921, 935	606,170
1262	PO BOX 150530				
1263	GRAND RAPIDS, MI 49515-0530				
1264	UPRR LLC	Professional Services	Fee & Expenses	131, 146, 253, 921	417,552
1265	450 SEVENTH AVE, SUITE # 1300				
1266	NEW YORK, NY 10123				
1267	URS CORPORATION GREAT LAKES	Consulting Services	Fee & Expenses	107, 108	146,421
1268	3950 SPARKS DR SE				
1269	GRAND RAPIDS, MI 49546				
1270	USIC LOCATING SERVICES INC	Professional Services	Fee & Expenses	107, 108, 165, 584	5,392,912
1271	PO BOX 713359				
1272	CINCINNATI, OH 45271-3359				
1273	VALLEY CITY ENVIRONMENTAL SVCS	Professional Services	Fee & Expenses	107, 108, 163, 182, 184, 500, 502, 505, 538, 542, 543, 556, 583, 592, 880	181,586
1274	1040 MARKET ST SW				
1275	GRAND RAPIDS, MI 49503-4893				
1276	VALVE RECONDITIONING SERVICE	Inspection/ Testing Services	Fee & Expenses	511, 512, 513, 514	193,320
1277	17180 FRANCIS ST				
1278	MELVINDALE, MI 48122				
1279	VENTYX ENERGY LLC	Professional Services	Fee & Expenses	107, 108, 146, 416, 501, 556, 851	769,203
1280	3301 WINDY RIDGE PKWY				
1281	ATLANTA, GA 30339				
1282	VERIZON NETWORK INTEGRATION GRP	Professional Services	Fee & Expenses	165, 417, 921	1,283,750
1283	100 E ROYAL LANE, SUITE 300				
1284	IRVING, TX 75039				
1285	VERIZON SELECT SERVICES INC	Technical/ Maintenance Services	Fee & Expenses	107, 108, 556, 852	1,870,395
1286	ONE TOWNE SQUARE				
1287	SOUTHFIELD, MI 48076				
1288	WARNER NORCROSS & JUDD	Legal Services	Fee & Expenses	228	70,520
1289	900 FIFTH THIRD CENTER				
1290	GRAND RAPIDS, MI 49503				
1291	WASHINGTON TAX GROUP LLC	Professional Services	Fee & Expenses	923, 146	77,000
1292	300 NEW JERSEY AVE NW				
1293	WASHINGTON, DC 20001				
1294	WEATHERFORD INTERNATIONAL INC	Engineering Services	Fee & Expenses	833	201,870
1295	515 POST OAK BLVD				
1296	HOUSTON, TX 77027				
1297	WEST INFORMATION PUBLISHING	Professional Services	Fee & Expenses	146, 228	89,733
1298	PO BOX 6187				
1299	CAROL STREAM, IL 60197				
1300	WHITE PINE LAND CO INC	Consulting Services	Fee & Expenses	184	1,021,863
1301	4110 COPPER RIDGE DR, SUITE 255				
1302	TRAVERSE CITY, MI 49684				
1303	WILLIAM A KIBBE & ASSOC INC	Engineering Services	Fee & Expenses	107, 108, 163, 511	73,369
1304	1475 S WASHINGTON AVE				
1305	SAGINAW, MI 48601				
1306	WILLIAMS & WORKS INC	Consulting/ Survey Services	Fee & Expenses	184	72,687
1307	549 OTTAWA AVENUE NW				
1308	GRAND RAPIDS, MI 49503				
1309	WILMAR ENGINEERING LTD	Engineering Services	Fee & Expenses	107, 108	75,943
1310	8535 KING MEMORIAL RD				
1311	MENTOR, OH 44060-7957				
1312	WINDROCK INC	Professional Services	Fee & Expenses	107, 108, 818, 853, 864	45,850
1313	1832 MIDPARK RD, SUITE 102				
1314	KNOXVILLE, TN 37921				
1315					

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)					
Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1316	WOLFGANG GERTKEMPER	Consulting Services	Fee & Expenses	921	26,000
1317	HEDDERICHSTRASS 45				
1318	FRANKFURT, 06 60594, GERMANY				
1319	WOOD GROUP HIT SERVICES LP	Inspection Services	Fee & Expenses	553	37,773
1320	8559 E NORTH BELT DR				
1321	HUMBLE, TX 77396				
1322	WOOD GROUP POWER OPS WEST INC	Management Services	Fee & Expenses	165, 232, 546	11,013,798
1323	12600 DEERFIELD PKWY, SUITE 315				
1324	ALPHARETTA, GA 30004				
1325	WOOD GROUP POWER/PRATT & WHIT	Technical/ Consulting Services	Fee & Expenses	154, 548, 553	51,703
1326	1460 BLUE HILLS AVENUE				
1327	BLOOMFIELD, CT 06002				
1328	WORLEY PARSONS OF MICHIGAN INC	Engineering Services	Fee & Expenses	107, 108	11,242,692
1329	2675 MORGANTOWN RD				
1330	READING, PA 19607				
1331	WSI CORP	Professional Services	Fee & Expenses	107, 108, 506, 556, 580, 583, 818, 824	41,955
1332	400 MINUTEMAN RD				
1333	ANDOVER, MA 01810				
1334	XEROX CORPORATION	Maintenance Services	Fee & Expenses	107, 108, 163, 921	653,960
1335	1240 BEECH BAY DR				
1336	UNION CITY, MI 49094-8709				
1337	XTENSIBLE SOLUTIONS INC	Consulting Services	Fee & Expenses	107, 108	907,926
1338	6312 S FIDDLERS GREEN CIRCLE				
1339	GREENWOOD VILLAGE, CO 80111				
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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NATURAL GAS RESERVES AND LAND ACREAGE

- Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.
- Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.
- For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field. If the field name is not assigned, report as "unnamed". Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101 (Gas Plant in Service) and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year end remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.
- For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/ County/Offshore Area (d)	Recoverable (1) Gas Reserves (Thousands Mcf) (e)	OWNED LANDS Acres (f)
	Domain (a)	Zone (b)				
1			A. PRODUCING GAS LANDS			
2			Adair	St Clair	-	-
3			Onondaga "10"	Ingham	-	-
4			Puttygut	St Clair	-	-
5						
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24						
25			Total Producing Gas Lands		-	-
26						
27			B. NONPRODUCING GAS LANDS			
28			Undeveloped Leaseholds -			
29			Various		-	-
30						
31			Total Undeveloped Leaseholds		-	-
32						
33						
34						
35						
36	TOTAL				-	-

(1) All figures at 14.65 psia

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/15/2011	December 31, 2010

NATURAL GAS RESERVES AND LAND ACREAGE (Continued)

rights costs reported should agree with the amounts carried under Accounts 105, Gas Plant Held for Future Use and 105.1, Production Properties Held for Future Use and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.
6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.
7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.
8. Do not include oil mineral interests in the cost of acreage reported.
9. Report volumes on a pressure base of 14.65 psia at 60 degrees F.

OWNED LANDS (Cont.) Cost (g)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
	Acre (h)	Costs (i)	Acre (j)	Costs (k)	Acre (l)	Costs (m)	
-	160	38,415	504	891	664	39,306	1
-	3	4,091	-	-	3	4,091	2
-	-	130,053	-	-	-	130,053	3
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-	163	172,559	504	891	667	173,450	24
							25
							26
-	-	-	-	-	-	-	27
							28
-	-	-	-	-	-	-	29
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-	163	172,559	504	891	667	173,450	36

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
COMPRESSOR STATIONS				
1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.		2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership,		
Line No.	Name of Station and Location (a)	Number of Employees (b)	Plant Cost (c)	
1	STORAGE:			
2				
3	Overisel	9	27,759,695	
4				
5	St Clair	11	20,372,269	
6				
7	Ray	10	63,462,755	
8				
9	TRANSMISSION:			
10				
11	Northville	5	10,643,282	
12				
13	White Pigeon	13	94,820,951	
14				
15	Muskegon River Plant 1/2	15	40,051,907	
16				
17	Muskegon River Plant 3 - Stab Plant (1)			
18				
19	Freedom	7	11,721,381	
20				
21				
22				
23	TOTAL	70	268,832,240	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010			
COMPRESSOR STATIONS (Continued)						
<p>if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and</p> <p>show in a footnote the size of each such unit, and the date each such unit was placed in operation.</p> <p>3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>						
Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.65 psia at 60 degrees F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No. of Compr. Operated of Time of Station Peak (h)	Date of Station Peak (i)	
1,653,561 (2)	429,802	245,700	13,621	3	10/27/10	1
187,141 (3)						2
1,784,527 (2)	1,455,895	265,160	6,959	2	4/25/10	3
111,244 (3)						4
1,791,391 (2)	904,190	266,180	6,848	3	8/14/10	5
141,318 (3)						6
						7
						8
						9
84,125 (2)	1,270,694	12,500	771	1	10/3/10	10
47,679 (3)						11
3,019,078 (2)	271,690	448,600	26,084	6	4/21/10	12
175,111 (3)						13
1,610,489 (2)	1,046,169	239,300	15,810	6	12/24/10	14
56,082 (3)						15
186,421 (2)		27,700	1,409	2	2/14/10	16
897 (3)						17
832,501 (2)	478,624	123,700	13,595	4	4/30/10	18
96,209 (3)						19
						20
						21
						22
10,962,093 (2)	5,857,064	1,628,840	85,097			23
815,681 (3)						24
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(1) Muskegon River Plant 3 is operated by personnel at Plant 2
(2) Natural Gas
(3) Electric

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
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GAS AND OIL WELLS

- Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.
- Report the required information alphabetically by states.
- For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third.
Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the headings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what the disposition of the wells and their book cost is contemplated.
- In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells (a)	No. of Wells Beginning of Year (b)	Additions During the Year			Wells Reclassified (f)	Reductions During the Year			No. of Wells at End of Year (j)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)		Wells Abandoned (g)	Wells Sold (h)	Total (g + h) (i)	
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/15/2011	Year of Report December 31, 2010
GAS STORAGE PROJECTS			
1. Report particulars (details) for total gas storage projects. 2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).		3. Give particulars (details) of any gas stored For the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.	
Line No.	Item (a)	Total Amount (b)	
	Natural Gas Storage Plant		
1	Land and Land Rights	15,991,107	
2	Structures and Improvements	14,453,055	
3	Storage Wells and Holders	71,331,621	
4	Storage Lines	37,885,213	
5	Other Storage Equipment	170,657,733	
6	ARO Gas Intangible Asset	177,744	
7	TOTAL (Enter Total of Lines 2 Thru 6)	310,496,473	
	Storage Expenses		
8	Operation	17,295,801	
9	Maintenance	2,775,554	
10	Rents	-	
11	TOTAL (Enter Total of Lines 9 thru 11)	20,071,355	
12			
13	Storage Operations (In Mcf)		
14	Gas Delivered to Storage (1)		
15	January	4,438	
16	February	5,934	
17	March	1,807,019	
18	April	11,591,467	
19	May	12,300,804	
20	June	16,392,170	
21	July	15,401,815	
22	August	17,510,355	
23	September	16,262,912	
24	October	7,281,132	
25	November	6,496	
26	December	89,912	
27	TOTAL (Enter Total of Lines 15 thru 26)	98,654,454	
	Gas Withdrawn from Storage (1)		
28	January	31,249,187	
29	February	23,036,992	
30	March	9,882,149	
31	April	465,162	
32	May	138,388	
33	June	18,388	
34	July	18,728	
35	August	28,103	
36	September	117,906	
37	October	596,564	
38	November	11,958,799	
39	December	28,976,211	
40	TOTAL (Enter Total of Lines 29 Thru 40)	106,486,577	
41			

(1) Gas stored in Consumers Energy Company owned fields only. Mcf @ 14.65 PSIA dry.

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GAS STORAGE PROJECTS (CONTINUED)				
Line No.	Item (a)	Total Amount (b)		
	Storage Operations (In Mcf)			
43	Top or Working Gas End of Year	85,608,642		
44	Cushion Gas (Including Native Gas)	169,659,359		
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	255,268,001		
46	Certificated Storage Capacity	309,797,279		
47	Number of Injection - Withdrawal Wells	841		
48	Number of Observation Wells	159		
49	Maximum Day's Withdrawal from Storage	1,600,000		
50	Date of Maximum Days' Withdrawal	1/2/2010		
51	LNG Terminal Companies (In Mcf)			
52	Number of Tanks			
53	Capacity of Tanks			
54	LNG Volumes			
55	a) Received at "Ship Rail"			
56	b) Transferred to Tanks			
57	c) Withdrawn from Tanks			
58	d) "Boil Off" Vaporization Loss			
59	e) Converted to Mcf at Tailgate of Terminal			

Name of Respondent	This Report Is:	Date of Report	Year of Report
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DISTRIBUTION AND TRANSMISSION LINES

- Report below by States the total miles of pipeline operated by respondent at end of year.
- Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
- Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.
- Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to O.1) (b)
1	Overisel-Laingsburg Line 1100	82.9
2	Trunkline-White Pigeon Ln 1200	184.2
3	Overisel-Kalamazoo Line 1300	43.2
4	Northville-Clarkston Line 1400	23.3
5	Salem-Overisel Line 13	7.2
6	Mt Clemens-St Clair Line 1060	13.7
7	St Clair Fld Transmission Lns	33.2
8	Charlotte Jctn-Line 1090	14
9	Nrthvl-Coolidge-S Lyon #1600	30.6
10	St Clair-Roch Vlv Site Ln 1500	21.6
11	Ray Fld-Red Run Cg Ln 1700	23.7
12	White Pigeon-Plainwell Jct1800	69.9
13	Flint Jct-Flint No 3 Line 2060	19.3
14	Ray Atlas Junction Line 1900	39.7
15	Carp Road Thetford Ln 2080	9.5
16	Pontiac-Adams Rd Lateral	7.3
17	Chelsea Fenton Line 2200	38.9
18	Coolidge East Line 2070	13.3
19	Kalk-Musk Riv Trans Ln 2400a	69.5
20	Mrc To Gillow Rd Ln 2400b	25.9
21	Atlas Junction-Akron	32.1
22	Kalk-Gillow Rd Vlv Line 2600	29.6
23	Ln 1200b Mendon To Lutes Rd	11.8
24	Goose Creek to Mrc Station	5.4
25	Ln 600 Rochester Line	43.5
26	Panhandle Eastern North Line	139.7
27	Kinder Morgan Line	15
28	Freedom-Ovid Line	61.1
29	Ovid-Musk River Line	81.4
30	Laingsburg-Ithaca Line	30.4
31	Ithaca-Herrick Line	39.5
32	Muskegon Rvr-Mt Pleasant Line	37.2
33	Lansing Lateral Line	11.5
34	Lngsbrg Clarkston-Mt Clemens	72.1
35	Ovid-Grad Blanc	41.8
36	Zilwaukee Jct-Musk Rvr	61.4
37	Mt Pleasant-Zilwaukee	34.9
38	Riverside-Muskegon	11.8
39	Alma-Saginaw	30.7
40	Southern Mich Laterals	42.5
41	Plymouth-Clawson-8mi Purch R/W	10.8
42	Adam Road City Gate	5.3
43	Northville to Newburgh 24"	10.8
44	Miscellaneous Lines	33
45		
46	Total Miles of Distribution Main	26,585.1
47	TOTAL	28,249.3

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DISTRIBUTION SYSTEM PEAK DELIVERIES				
1. Report below the total distribution system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below during the calendar year.		2. Report Mcf on a pressure base of 14.65 psia at 60 degrees F.		
Line No.	Item (a)	Day/ Month (1) (b)	Amount of Mcf (c)	Curtailments on Day/Month Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	12/13/2010		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,211,000	
3	Deliveries to Others (End User Transport)		N/A	
4	TOTAL		2,211,000	
5	Date of Second Highest Day's Deliveries	1/28/2010		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,155,000	
7	Deliveries to Others (End User Transport)		N/A	
8	TOTAL		2,155,000	
9	Date of Third Highest Day's Deliveries	1/2/2010		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,151,000	
11	Deliveries to Others (End User Transport)		N/A	
12	TOTAL		2,151,000	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	12/13/2010 12/14/2010 12/15/2010		
14	Deliveries to Customers Subject to MPSC Rate Schedules		6,029,000	
15	Deliveries to Others (End User Transport)		N/A	
16	TOTAL		6,029,000	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		4,537,000	
19	Supplies from Other Peaking Facilities		N/A	
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to MPSC Rate Schedules		50,770,000	
22	Deliveries to Others (End User Transport)		N/A	
23	TOTAL		50,770,000	

(1) Gas Day: 9:00am to 9:00am (Central Time) Beginning on Date Indicated.

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SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines--colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow--indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnection with other natural gas companies, indicating in each case whether gas is received or delivered and name of connection company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>See page 522A.</p>			

LEGEND

- STORAGE FIELDS-CONSUMERS ENERGY
- PROCESSING PLANT
- PIPELINES-CONSUMERS ENERGY, TRANSMISSION
- PIPELINES-PANHANDLE EASTERN PIPE LINE CO.
- OTHER PIPELINES
- MICH CON PIPELINES
- OTHER PIPELINES OPERATED BY CC
- COMPRESSOR STATIONS-CONSUMERS ENERGY

STRAITS OF MACKINAC

Consumers Energy

INTEGRATED NATURAL GAS SYSTEM
GAS SYSTEM MAP

