

MICHIGAN PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF NATURAL GAS UTILITIES (MAJOR AND NON-MAJOR)

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

Report submitted for year ending: December 31, 2014																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <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 Zip: 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: Prior Name: Date of Change:																	
Two copies of the published annual report to stockholders: <table><tr><td>[X]</td><td>were forwarded to the Commission</td></tr><tr><td>[]</td><td>will be forwarded to the Commission</td></tr><tr><td></td><td><u>on or about</u></td></tr></table>		[X]	were forwarded to the Commission	[]	will be forwarded to the Commission		<u>on or about</u>										
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	<u>on or about</u>																
Annual reports to stockholders: <table><tr><td>[X]</td><td>are published</td></tr><tr><td>[]</td><td>are not published</td></tr></table>		[X]	are published	[]	are not published												
[X]	are published																
[]	are not published																


FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Heather Cantin) at
(517) 284-8266 or cantinh@michigan.gov OR forward correspondence to:

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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Consumers Energy Company		02 Year of Report December 31, 2014
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
05 Name of Contact Person Thomas J. Webb	06 Title of Contact Person Executive Vice President and Chief Financial Officer	
07 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
08 Telephone of Contact Person, Including Area Code: (517) 788-0351	09 This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr) November 15, 2016
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Thomas J. Webb	03 Signature 	04 Date Signed (Mo, Da,Yr) November 15, 2016
02 Title Executive Vice President and Chief Financial Officer		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2014
LIST OF SCHEDULES (Natural Gas Utility)			
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reports for		certain pages. Omit pages where the responses are "none," "not applicable," or "NA."	
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	See P-521	
Control Over Respondent & Other Associated Companies	M 102	See P-521	
Corporations Controlled by Respondent	103	See P-521	
Officers and Employees	M 104	See P-521	
Directors	105	See P-521	
Security Holders and Voting Powers	M 106-107	See P-521	
Important Changes During the Year	108-109	See P-521	
Comparative Balance Sheet	M 110-113	See P-521	
Statement of Income for the Year	M 114-117	See P-521	
Statement of Retained Earnings for the Year	M 118-119	See P-521	
Statement of Cash Flows	120-121	See P-521	
Notes to Financial Statements	122-123	See P-521	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See P-521	
Gas Plant in Service	M 204-212B		
Gas Plant Leased to Others	213		
Gas Plant Held for Future Use	214		
Production Properties Held for Future Use	215	N/A	
Construction Work in Progress - Gas	216		
Construction Overheads - Gas	217		
General Description of Construction Overhead Procedure	M 218		
Accumulated Provision for Depreciation of Gas Utility Plant	M 219		
Gas Stored	220		
Nonutility Property	221		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221		
Investments	222-223	See P-521	
Investment in Subsidiary Companies	224-225	See P-521	
Gas Prepayments Under Purchase Agreements	226-227	N/A	
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	N/A	
Prepayments	230		
Extraordinary Property Losses	230	N/A	
Unrecovered Plant and Regulatory Study Costs	230	N/A	
Preliminary Survey and Investigation Charges	231	N/A	
Other Regulatory Assets	232	See P-521	
Miscellaneous Deferred Debits	233	See P-521	
Accumulated Deferred Income Taxes (Account 190)	234-235	See P-521	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2014
LIST OF SCHEDULES (Natural Gas Utility)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	See P-521	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	See P-521	
Other Paid-in Capital	253	See P-521	
Discount on Capital Stock	254	See P-521	
Capital Stock Expense	254	See P-521	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	See P-521	
Long Term Debt	256-257	See P-521	
Unamortized Debt Expense, Premium and Discount on Long-Term Debt	258-259	See P-521	
Unamortized Loss and Gain on Required Debt	260	See P-521	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	M 261A-B	See P-521	
Calculation of Federal Income Tax	M 261C-D	See P-521	
Taxes Accrued, Prepaid and Charged During Year	262-263	See P-521	
Investment Tax Credits Generated and Utilized	264-265	See P-521	
Accumulated Deferred Investment Tax Credits	M 266-267	See P-521	
Miscellaneous Current and Accrued Liabilities	M 266-267	See P-521	
Other Deferred Credits	269	See P-521	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	See P-521	
Accumulated Deferred Income Taxes - Other Property	274-275	See P-521	
Accumulated Deferred Income Taxes - Other	M 276A-B	See P-521	
Other Regulatory Liabilities	278	See P-521	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301		
Rates and Sales Section	M 305A-C		
Off-System Sales - Natural Gas	M 310A-B	N/A	
Revenue from Transportation of Gas of Others - Natural Gas	312-313		
Sales of Products Extracted from Natural Gas	315	N/A	
Revenues from Natural Gas Processed by Others	315	N/A	
Gas Operation and Maintenance Expenses	M 320-325		
Number of Gas Department Employees	325		
Exploration and Development Expenses	326		
Abandoned Leases	326		
Gas Purchases	M 327, 327A-B		
Exchange Gas Transactions	328-330	N/A	
Gas Used in Utility Operations - Credit	331		
Transmission and Compression of Gas by Others	332-333	N/A	
Other Gas Supply Expenses	334	N/A	
Miscellaneous General Expenses - Gas	M 335		
Depreciation, Depletion and Amortization of Gas Plant	336-338		
Income from Utility Plan Leased to Others	339	N/A	
Particulars Concerning Certain Income Deduction and Interest Charges	340	See P-521	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2014
LIST OF SCHEDULES (Natural Gas Utility)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351	See P-521	
Research, Development and Demonstration Activities	352-253	See P-521	
Distribution of Salaries and Wages	354-355	See P-521	
Charges for Outside Professional and Other Consultative Services	357	See P-521	
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501		
Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realized Value	504-505	N/A	
Compressor Stations	508-509		
Gas and Oil Wells	510	N/A	
Gas Storage Projects	M 512-513	RESUBMISSION	
Distribution and Transmission Lines	M 514		
Liquefied Petroleum Gas Operations	516-517	N/A	
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519	N/A	
System Map	522		
Footnote Data	551		
Stockholders' Report	--		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expenses	117A-B	See P-521	
Operating Loss Carryforward	117C	See P-521	
Notes & Accounts Receivable Summary for Balance Sheet	228A	See P-521	
Accumulated Provision for Uncollectible Accounts - Credit	228A	See P-521	
Receivables From Associated Companies	228B	See P-521	
Materials and Supplies	228C	See P-521	
Notes Payable	260A	See P-521	
Payables to Associated Companies	260B	See P-521	
Customer Advances for Construction	268	See P-521	
Accumulated Deferred Income Taxes - Temporary	277	See P-521	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	See P-521	
Lease Rentals Charged	333A-333D		
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336N	See P-521	
Particulars Concerning Certain Other Income Accounts	341	See P-521	
Gain or Loss on Disposition of Property	342A-B	See P-521	
Expenditures for Certain Civic, Political and Related Activities	343	See P-521	
Common Utility Plant and Expenses	356	See P-521	
Summary of Costs Billed to Associated Companies	358-359	See P-521	
Summary of Costs Billed from Associated Companies	360-361	See P-521	

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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) 4/2/2015	Year of Report December 31, 2014
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts</p> <p>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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>				
<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative 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</p>				
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	135,199	8,820
4	303	Miscellaneous Intangible Plant	25,938,955	-
5		TOTAL Intangible Plant	26,107,622	8,820
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	-	-

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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
3,731	-	-	140,288	302	3
-	-	-	25,938,955	303	4
3,731	-	-	26,112,711		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) 4/2/2015	Year of Report December 31, 2014
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	211,952	-	-
45	337	Other Equipment	7,322	-	-
46	338	Unsuccessful Exploration & Development Costs	8,224,143	-	-
47		TOTAL Production and Gathering Plant	8,917,256	-	-
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	8,917,256	-	-
60		SNG Production Plant (Submit Supplemental Statement)	-	-	-
61		TOTAL Production Plant	8,917,256	-	-
62		3. Natural Gas Storage and Processing Plant			
63		Underground Storage Plant			
64	350.1	Land	7,762,073	-	-

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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
-	-	-	211,952	336	44
-	-	-	7,322	337	45
-	-	-	8,224,143	338	46
-	-	-	8,917,256		47
					48
-	-	-	-	340.1	49
-	-	-	-	340.2	50
-	-	-	-	341	51
-	-	-	-	342	52
-	-	-	-	343	53
-	-	-	-	344	54
-	-	-	-	345	55
-	-	-	-	346	56
-	-	-	-	347	57
-	-	-	-		58
-	-	-	8,917,256		59
-	-	-	-		60
-	-	-	8,917,256		
					62
					63
14,241	-	-	7,747,832	350.1	64

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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	1,388,015	951,170
66	351	Structures and Improvements	27,363,788	7,455,946
67	352	Wells	79,028,952	6,132,893
68	352.1	Storage Leaseholds and Rights	6,967,120	-
69	352.2	Reservoirs	-	-
70	352.3	Non-Recoverable Natural Gas	-	-
71	353	Lines	44,286,470	6,927,054
72	354	Compressor Station Equipment	244,958,415	28,084,287
73	355	Measuring and Regulating Equipment	20,195,874	530,259
74	356	Purification Equipment	67,376,177	1,844
75	357	Other Equipment	8,887,744	317,434
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	534,645,570	50,400,887
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	534,645,570	50,400,887

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/2/2015		December 31, 2014	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at		Acct	Line	
(d)	(e)	(f)	End of Year		No	No.	
			(g)				
-	-	-	2,339,185		350.2	65	
67,741	-	-	34,751,993		351	66	
510,431	-	-	84,651,414		352	67	
-	-	-	6,967,120		352.1	68	
-	-	-	-		352.2	69	
-	-	-	-		352.3	70	
137,480	-	-	51,076,044		353	71	
5,445,682	-	16,738,338	284,335,358		354	72	
184,499	-	(2,092,704)	18,448,930		355	73	
101,902	-	(14,645,634)	52,630,485		356	74	
38,301	-	3,954	9,170,831		357	75	
87,891	-	-	26,165,307		358	76	
34,455	-	-	143,289		358.1	77	
6,622,623	-	3,954	578,427,788			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	
6,622,623	-	3,954	578,427,788			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) 4/2/2015	Year of Report December 31, 2014
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	13,631,825	(414,482)
105	365.2	Land Rights	-	-
106	365.3	Rights of Way	37,161,334	447,482
107	366	Structures and Improvements	34,168,997	3,314,715
108	367	Mains	558,260,225	136,709,590
109	368	Compressor Station Equipment	102,326,561	4,488,509
110	369	Measuring and Regulating Station Equipment	62,020,104	8,366,006
111	370	Communication Equipment	7,836,810	133,429
112	371	Other Equipment	5,044,584	1,291,584
113	372	ARO for Transmission Plant	458,056	-
114		TOTAL Transmission Plant	820,908,496	154,336,833
115		5. Distribution Plant		
116	374.1	Land	1,836,290	21,008
117	374.2	Land Rights	10,722,000	153,766
118	375	Structures and Improvements	7,159,741	860,985
119	376	Mains	1,191,652,258	81,853,573
120	377	Compressor Station Equipment	-	0
121	378	Measuring and Regulating Station Equipment - General	60,529,821	2,998,842
122	379	Measuring and Regulating Station Equipment - City Gate	-	0
123	380	Services	1,099,834,168	119,538,848
124	381	Meters	256,509,006	13,894,145
125	382	Meter Installations	240,118,895	11,802,482
126	383	House Regulators	26,236,659	2,943,235
127	384	House Regulator Installations	-	-
128	385	Industrial Measuring and Regulating Station Equipment	-	-
129	386	Other Prop. on Customer's Premises	-	-
130	387	Other Equipment	-	-
131	388	Asset Retirement Costs for Distribution Plant	120,119,017	6,011,169
132		TOTAL Distribution Plant	3,014,717,855	240,078,053
133		6. GENERAL PLANT		
134	389.1	Land	2,325,173	-
135	389.2	Land Rights	1,516	-
136	390	Structures and Improvements	47,441,958	16,638,553
137	391	Office Furniture and Equipment	1,634,854	2,090,305
138	391.1	Computers and Computer Related Equipment	5,606,605	2,023,475
139	392	Transportation Equipment	21,780,962	7,913,829
140	393	Stores Equipment	119,126	(1,515)
141	394	Tools, Shop and Garage Equipment	6,393,173	5,989,761
142	395	Laboratory Equipment	110,436	-

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) 4/2/2015		December 31, 2014	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements	Adjustments	Transfers	Balance at		Acct	Line	
(d)	(e)	(f)	End of Year		No.	No	
			(g)				
						103	
-	-	(1,120,657)	12,096,686		365.1	104	
-	-	-	-		365.2	105	
-	-	(4,231)	37,604,585		365.3	106	
614,209	-	-	36,869,503		366	107	
461,062	-	1,124,888	695,633,641		367	108	
108,402	-	-	106,706,668		368	109	
115,412	-	-	70,270,698		369	110	
128,891	-	-	7,841,348		370	111	
11,646	-	4,723	6,329,245		371	112	
-	-	-	458,056		371	113	
1,439,622	-	4,723	973,810,430			114	
						115	
-	-	-	1,857,298		374.1	116	
-	-	-	10,875,766		374.2	117	
375	-	-	8,020,351		375	118	
3,997,334	-	-	1,269,508,497		376	119	
-	-	-	-		377	120	
135,795	-	-	63,392,868		378	121	
-	-	-	-		379	122	
5,205,910	-	-	1,214,167,106		380	123	
4,636,876	-	-	265,766,275		381	124	
1,350,268	-	-	250,571,109		382	125	
235,900	-	-	28,943,994		383	126	
-	-	-	-		384	127	
-	-	-	-		385	128	
-	-	-	-		386	129	
-	-	-	-		387	130	
-	-	-	126,130,186		388	131	
15,562,458	-	-	3,239,233,450			132	
						133	
-	-	-	2,325,173		389.1	134	
-	-	-	1,516		389.2	135	
285,263	-	-	63,795,248		390	136	
88,568	-	-	3,636,591		391	137	
1,114,968	-	(24,345)	6,490,767		391.1	138	
840,306	-	27,755	28,882,240		392	139	
-	-	-	117,611		393	140	
274,148	-	-	12,108,786		394	141	
4,080	-	-	106,356		395	142	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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	3,975,357	4,388,709	
142	397	Communication Equipment	4,996,041	813,641	
143	398	Miscellaneous Equipment	365,342	9,618	
144		SUBTOTAL	94,750,543	39,866,376	
145	399	Other Tangible Property	-	-	
146		TOTAL General Plant	94,750,543	39,866,376	
147		TOTAL (Accounts 101 and 106)	4,500,047,342	484,690,969	
148	101.1	Property Under Capital Leases	1,780,208	-	
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	4,501,827,550	484,690,969	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014		
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.
99,433	-	-	8,264,633	396	141
209,222	-	(4,969)	5,595,491	397	142
-	-	-	374,960	398	143
2,915,988	-	(1,559)	131,699,372		144
-	-	-	-	399	145
2,915,988	-	(1,559)	131,699,372		146
26,544,422	-	7,118	4,958,201,007		147
22,914	25,901	(487,977)	1,295,218	101.1	148
	-	-	-	102	149
-	-	-	-	102	150
-	-	-	-	103	151
26,567,336	25,901	(480,859)	4,959,496,225		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) 4/2/2015	Year of Report December 31, 2014
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	208,532
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42	TOTAL			\$208,532

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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)			
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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) 4/2/2015	Year of Report December 31, 2014
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	2,277,480	1,261,073	
2				
3	Natural Gas Store & Processing Plant Total	23,628,625	97,536,437	
4				
5	Transmission Plant - Gas Total	6,641,837	55,679,581	
6				
7	Distribution Plant - Gas Total	22,407,118	264,123,253	
8				
9	General Plant - Gas Total	12,115,610	13,962,470	
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42	TOTAL	67,070,670	432,562,814	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
CONSTRUCTION OVERHEADS-GAS				
<p>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.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Engineering and Supervision	69,990,185	265,506,771	
2	Administrative and General	19,244,468	133,171,568	
3				
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46	TOTAL	89,234,653		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major 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.

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) 4/2/2015	December 31, 2014

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

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	2,198,364,483	2,198,364,483	-	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	129,175,609	129,175,609	-	-
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)	129,175,609	129,175,609	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	26,283,793	26,283,793	-	-
13	Cost of Removal	30,212,661	30,212,661	-	-
14	Salvage (Credit)	(203,131)	(203,131)	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	56,293,323	56,293,323	-	-
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	7,774,373	7,774,373	-	-
18	Retirement WIP	(15)	(15)	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	2,279,021,127	2,279,021,127	-	-

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

20	Production - Manufactured Gas	-	-	-	-
21	Production & Gathering - Natural Gas	516,230	516,230	-	-
22	Products Extraction - Natural Gas	-	-	-	-
23	Underground Gas Storage	155,050,997	155,050,997	-	-
24	Other Storage Plant	-	-	-	-
25	Base Load LNG Terminating & Processing Plant	-	-	-	-
26	Transmission	246,736,455	246,736,455	-	-
27	Distribution	1,836,225,330	1,836,225,330	-	-
28	General	40,492,115	40,492,115	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	2,279,021,127	2,279,021,127	-	-

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)	26,544,422
Nondepreciable Property	(226,174)
Other Adjustments	(34,455)
Book Cost of Plant Retired-Line 12, Col (c)	<u>26,283,793</u>

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
--------------------------------------------------	--	--	--	--	--	--

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.

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.

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

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.

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.

5. Report pressure base of gas volumes as 14.65 psia at 60 degrees F.

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	-	653,307,793	-	-	653,307,793
2	Gas Delivered to Storage (contra Account)	-	556,913,739	-	-	556,913,739
3	Gas Withdrawn from Storage (contra Account)	-	530,924,576	-	-	530,924,576
4	Other Debits or Credits (Net)	-	1,918,078	-	-	1,918,078
5	Balance at End of Year	-	681,215,034	-	-	681,215,034
6	Mcf	-	141,536,173	-	-	141,536,173
7	Amount Per Mcf	-	5	-	-	5

8	State basis of segregation of inventory between current and noncurrent portions:
9	Inventory Account 164.1 was increased \$1,918,078 to reflect gas storage gains of approximately 1,171,110 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) 4/2/2015	Year of Report December 31, 2014
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) 4/2/2015	Year of Report December 31, 2014	
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
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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) 4/2/2015	Year of Report December 31, 2014	
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			13,661,786	
2	Prepaid IT Costs-Software Maintenance			9,550,192	
3	Prepaid IT Costs-Hardware Maintenance			5,447,878	
4	Prepaid MPSC Assessment			3,286,459	
5	Prepaid Power Supply			1,577,065	
6	Prepaid Subscriptions			819,006	
7	Prepaid EPRI Fees			750,228	
8	Prepaid Travel			569,428	
9	Prepaid IT Costs - Services			500,000	
10	Prepaid Fees-NERC Reliability			270,435	
11	Prepaid Fees-Lake Winds Energy Park bond renewal			266,108	
12	Prepaid Facilities			264,116	
13	Prepaid Postage			25,780	
14	Prepaid Hydro Environmental Fees			5,534	
TOTAL				36,994,015	
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	None - No Activity				
2					
3					
4					
5					
6					
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)
10	None - No Activity				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL	-	-	-	-

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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) 4/2/2015	Year of Report December 31, 2014
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 (14.65 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	1,620,503,153	1,510,623,741
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	464,588,163	398,361,069
5	Large (or Ind.) (See Instr. 6)	79,702,577	68,937,476
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	2,127,937	2,103,014
8	TOTAL Sales to Ultimate Consumers	2,166,921,830	1,980,025,300
9	483 Sales for Resale	-	-
10	TOTAL Nat. Gas Service Revenues	2,166,921,830	1,980,025,300
11	Revenues from Manufactured Gas	-	-
12	TOTAL Gas Service Revenues	2,166,921,830	1,980,025,300
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	8,338,541	8,335,326
16	488 Misc. Service Revenues	61,965,149	53,874,029
17	489 Rev. from Trans. of Gas of Others	78,450,026	73,811,712
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	742,481	886,279
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	10,365,331	15,234,414
24	TOTAL Other Operating Revenues	159,861,528	152,141,760
25	TOTAL Gas Operating Revenues	2,326,783,358	2,132,167,060
26	(Less) 496 Provision for Rate Refunds	(28,743,425)	(4,515,426)
27	TOTAL Gas Operating Revenues Net of Provision for Refu	2,355,526,783	2,136,682,486
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	2,164,793,893	
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	2,127,937	
33	TOTAL (Same as Line 10, Columns (b) and (d))	2,166,921,830	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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)		
177,771,166	168,631,691	1,595,561	1,589,407	1	
				2	
				3	
59,819,613	54,184,742	120,906	119,441	4	
10,681,889	10,004,124	5,701	6,026	5	
-	-	-	-	6	
326,503	322,622	63	73	7	
248,599,171	233,143,179	1,722,231	1,714,947	8	
-	-	-	-	9	
248,599,171	233,143,179	1,722,231	1,714,947	10	
				11	
NOTES				12	
				13	
				14	
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				21	
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				23	
				24	
				25	
				26	
				27	
248,272,668				28	
				29	
				30	
				31	
326,503				32	
248,599,171				33	

Name of Respondent	This Report Is:	Date of Report	Year of Report
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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) 4/2/2015	Year of Report December 31, 2014
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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	8,825	667,279	6,237,414	75.61	706.79	9.35
3	B. Residential space heating service	1,586,736	177,103,887	1,636,872,830	111.62	1,031.60	9.24
4	CD. Commercial service						
5	C. Commercial service, except SH	120,906	59,819,613	470,269,687	494.76	3,889.55	7.86
6	D. Commercial space heating				-	-	-
7	E. Industrial service	5,701	10,681,889	80,716,471	1,873.69	14,158.30	7.56
8	F. Public street & highway lighting				-	-	-
9	G. Other sales to public authorities				-	-	-
10	H. Interdepartmental sales	63	326,503	2,068,297			6.33
11	I. Other sales				-	-	-
12	A-I. Total sales to ultimate customers	1,722,231	248,599,171	2,196,164,699	144.35	1,275.19	8.83
13	J. Sales to other gas utilities for resale	-	-	-	-	-	-
14	A-J. TOTAL SALES OF GAS	1,722,231	248,599,171	2,196,164,699	144.35	1,275.19	8.83
15	K. Other gas revenues			159,362,084			
16	A-K. TOTAL GAS OPERATING REVENUE			2,355,526,783			

* 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	This Report Is:	Date of Report	Year of Report
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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	8,825	659,044	6,118,981
2	Residential - Rate A	(2)	B	1,577,374	171,577,043	1,557,424,806
3	Residential - Rate A-1	(2)	A & B	9,362	7,639,724	62,950,610
4	Comm & Ind - Rate B/GS-1	(3)	D & E	100,219	25,115,112	202,343,425
5	Comm & Ind - Rate GS-2	(3)	D & E	25,632	35,790,213	272,363,158
6	Comm & Ind - Rate C/GS-3	(3)	D & E	748	9,665,778	67,967,589
7	Commercial - Rate GL-1	(4)	F	8	1,703	12,384
8	Interdepartmental	(5)	H	63	330,625	2,139,690
9	Total Sales to Ultimate Customers			1,722,231	250,779,242	2,171,320,643
10	Unbilled Sales and Revenue				(2,180,071)	(4,398,812)
11	Provisions for Rate Refunds				-	29,242,868
12					-	-
13					-	-
14					-	-
15					-	-
16					-	-
17						
18						
19						
20						
21						
22						
23	Net Sales and Revenues				248,599,171	2,196,164,699

- 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) 4/2/2015	Year of Report December 31, 2014
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625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).
2. 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.
3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
4. 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.
5. 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.
6. 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.
7. 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	225,303	29,654,844	307,013,046
2	277; 278; 289	Commercial	C	35,507	29,792,050	237,507,261
3	279; 280; 290	Industrial	E	2,375	5,617,028	43,194,246
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			263,185	65,063,922	587,714,553

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1)				
<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 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.</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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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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) 4/2/2015	Year of Report December 31, 2014		
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 Part 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
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					10
					11
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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-16855, U-17038			
8	General Motors (1)			
9	State University (1)			
10	Chrysler (1)			
11	Michigan Sugar (1)			
12	Dow Corning (1)			
13	Ford Motor(1)			
14	James River (1)			
15	Michigan Ethanol (1)			
16	Lansing Board of Water and Light (1)			
17	Carbon Green (1)			
18				
19	Others under 1,000,000 Mcf per company	3601		
20				
21	Midland Cogeneration Venture; U-901 (1,2)			
22				
23	Southeastern Michigan Gas Company (1,2)			
24				
25	Kinder Morgan (1,2)			
26				
27	Others under 1,000,000 Mcf per company	2		
28				
29	Provisions for Rate Refund			
TOTAL				
<p>(1) Mcf and revenue related to gas delivered are as billed. Billed amounts are recorded in the month following the actual month of delivery and may include adjustments for previous months.</p> <p>(2) Transportation gas can be received from Trunkline Gas Company at Elkhart, American Natural Resources at Overisel, Stag Lake and Otisville, Panhandle Eastern Pipe Line Company at Freedom, Michigan Consolidated Gas Company at Northville and Goose Creek, Great Lakes Gas Transmission Company at Chippewa and Birch Run, Jackson Pipeline at Fowler Road, Beaver Creek Pipeline at Jerome, Vector Pipeline at Hartland and Ray, and from Michigan producers at various points throughout the state and redelivered at numerous points.</p>				

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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. 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.		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)	Mcf Of Gas Injected (c)	
1				
2				
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4				
5				
6				
7				
8				
9				
10				
11				
12				
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14				
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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) 4/2/2015	Year of Report December 31, 2014	
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
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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) 4/2/2015	Year of Report December 31, 2014
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)			

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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	1,404,946,412	1,040,124,651	
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 67 to 76)	1,404,946,412	1,040,124,651	
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	530,924,576	684,883,821	
87	(Less) 808.2 Gas Delivered to Storage - Credit	556,913,738	533,195,174	
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	(Less) 810 Gas Used for Compressor Station Fuel - Credit	2,072,394	2,327,356	
92	(Less) 811 Gas Used for Products Extraction - Credit			
93	(Less) 812 Gas Used for Other Utility Operations - Credit	2,333,289	2,253,265	
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	4,405,683	4,580,621	
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 & 95)	1,374,551,567	1,187,232,677	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	1,374,551,567	1,187,232,677	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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	430,428	534,949	
102	815 Maps and Records			
103	816 Wells Expenses	280,105	236,313	
104	817 Lines Expense	(1,004,324)	1,073,374	
105	818 Compressor Station Expenses	2,911,570	3,323,999	
106	819 Compressor Station Fuel and Power	8,071,938	7,768,781	
107	820 Measuring and Regulating Station Expenses	156,523	133,506	
108	821 Purification Expenses	279,452	239,019	
109	822 Exploration and Development			
110	823 Gas Losses	2,180,550	2,153,339	
111	824 Other Expenses	1,563,228	1,788,869	
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	14,869,470	17,252,149	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	1,249,445	1,103,748	
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells	851,659	1,508,006	
119	833 Maintenance of Lines	1,030,947	727,590	
120	834 Maintenance of Compressor Station Equipment	5,042,702	4,800,631	
121	835 Maintenance of Measuring and Regulating Station Equipment	12,921	33,390	
122	836 Maintenance of Purification Equipment	782,691	663,217	
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	8,970,365	8,836,582	
125	TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)	23,839,835	26,088,731	
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)			

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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 Terminating 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 Terminating & Processing Expenses (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	23,839,835	26,088,731	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	2,850,247	2,513,200	
181	851 System Control and Load Dispatching	4,355,074	4,363,408	
182	852 Communication System Expenses	-	153,850	
183	853 Compressor Station Labor and Expenses	1,945,384	1,784,881	
184	854 Gas for Compressor Station Fuel	(5,108,649)	(4,473,762)	
185	855 Other Fuel and Power for Compressor Stations	370,715	411,216	
186	856 Mains Expenses	3,959,475	3,392,372	
187	857 Measuring and Regulating Station Expenses	2,673,072	2,309,656	
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses	1,117,916	1,119,818	
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	12,163,234	11,574,639	

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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	407,154	537,322
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains	6,343,341	3,321,441
196	864 Maintenance of Compressor Station Equipment	2,741,029	2,620,129
197	865 Maintenance of Measuring and Reg. Station Equipment	927,369	924,592
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	10,418,893	7,403,484
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	22,582,127	18,978,123
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	7,350,251	9,030,711
205	871 Distribution Load Dispatching		
206	872 Compressor Station Labor and Expenses	37,615	-
207	873 Compressor Station Fuel and Power		
208	874 Mains and Services Expenses	22,654,755	22,575,629
209	875 Measuring and Regulating Station Expenses - General	1,668,056	1,425,000
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	9,119,927	8,646,889
213	879 Customer Installations Expenses	42,538,458	37,755,099
214	880 Other Expenses	32,272,848	31,702,054
215	881 Rents		
216	TOTAL Operation (Enter Total of lines 204 thru 215)	115,641,910	111,135,382
217	Maintenance		
218	885 Maintenance Supervision and Engineering	2,215,620	2,540,924
219	886 Maintenance of Structures and Improvements		
220	887 Maintenance of Mains	11,357,548	8,252,664
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	1,183,358	1,413,248
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	11,374,452	7,617,263
226	893 Maintenance of Meters and House Regulators	3,063,416	2,559,865
227	894 Maintenance of Other Equipment	702,054	970,083
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	29,896,448	23,354,047
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	145,538,358	134,489,429
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	4,793,194	3,789,944
233	902 Meter Reading Expenses	11,145,477	10,802,783
234	903 Customer Records and Collection Expenses	29,392,930	28,551,409
235	904 Uncollectible Accounts	38,071,558	29,158,672
236	905 Miscellaneous Customer Accounts Expenses	12,064	5,915
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	83,415,223	72,308,723

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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	148,727	105,246
241	908 Customer Assistance Expenses	41,953,943	49,023,735
242	909 Informational and Instructional Expenses	1,091,031	945,561
243	910 Miscellaneous Customer Service and Information Expenses		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	43,193,701	50,074,542
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	366,366	230,754
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	366,366	230,754
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	16,806,571	14,894,108
255	921 Office Supplies and Expenses	8,678,109	7,519,226
256	(Less) 922 Administrative Expenses Transferred-Credit	5,724,315	5,014,644
257	923 Outside Services Employed	12,055,581	10,182,531
258	924 Property Insurance	914,737	1,047,518
259	925 Injuries and Damages	14,394,866	13,946,832
260	926 Employee Pensions and Benefits	25,251,537	51,251,903
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	317,253	286,427
263	(Less) 929 Duplicate Charges - Credit		
264	930.1 General Advertising Expenses	-	1,489,190
265	930.2 Miscellaneous General Expenses	7,498,786	5,309,163
266	931 Rents	75,999	82,131
267	TOTAL Operation (Enter Total of lines 254 thru 266)	80,269,124	100,994,385
268	Maintenance		
269	935 Maintenance of General Plant	3,030,135	3,614,192
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	83,299,259	104,608,577
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)	1,776,786,436	1,594,011,556

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31.		of special construction employees in a footnote.	
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		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)		10/31/2014
2	Total Regular Full-Time Employees		2568
3	Total Part-Time and Temporary Employees (Full Time Equivalents)		55
4	Total Employees		2623

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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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 be 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 Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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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	Misc Purchases	N/A	N/A
2	803	ANR Pipeline (Unused Reserv)		
3	803	Great Lakes Gas Trans (unused res)		
4	803	TRK Unused Reservation Chrg		
5	803	PEPL Unused Reservation Chrg		
6	803	Imbalance Gas		
7	803	Chevron USA Inc		
8	803	Conoco Natural Gas Services		
9	803	Oneok		
10	803	Occidental		
11	803	Sequent		
12	803	BP Energy		
13	803	Tenaska Marketing		
14	803	Morgan Stanley		
15	803	J Aron & Company		
16	803	TotalFinaElf Gas & Power		
17	803	Shell Energy		
18	803	BG Energy		
19	803	Cargill		
20	803	Enbridge Marketing		
21	803	Powerex Corporation		
22	803	Macquaire Cook		
23	803	NJR Energy Services		
24	803	Laclede Energy Resources		
25	803	Southwestern Energy		
26	803	Iberdrola Renewables		
27	803	DTE Energy		
28	803	QEP Energy		
29	803	Hess Energy Trading		
30	803	BreitBurn Operating, LP		
31	803	Sempra Midstream Services, INC		
32	803	Apache Corporation		
33	803	Range Resources Appa		
34				
35	803	Integrus Energy Services (ING)		
36	803	Direct Energy Services (EAM)		
37	803	Interstate Gas Supply (IGS)		
38	803	MxEnergy.Com Inc(Constellation)(MXE)		
39	803	Misc Spot Purchases		
40	803	Lakeshore Energy Services (LES)		
41	803	My Choice Energy (MCE)		
42	803	Volunteer Energy Services (VES)		
43	803	Realgy Energy Services (REA)		
44	803	Spark Energy Gas (URS)		
45	803	US Gas and Electric (UGE)		
46	803	Border Energy (BOR)		
47	803	Just Energy (JEM)		
48	803	Santana Energy (SAN)		
49	803	Bishop Energy Services (BES)		
50	803	Glacial Natural Gas (GNG)		
51	803	Xoom Energy (XEM)		
52	803	Centerpoint Energy (CPE)		
53	803	Ardent Natural Gas (ARD)		
54	803	Dillion Energy (EGE)		
55	803	Michigan Natural Gas (MNG)		
56	803	SouthStar Energy (SSE)		
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77	Total			

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) 4/2/2015	December 31, 2014	
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	(3,587,202)	(20,239,470)	564.21	1
	12/06/05	N/A	-	621,558	N/A	2
	10/09/06	N/A	-	909,872	N/A	3
	09/01/93	N/A	-	46,744	N/A	4
	04/01/05	N/A	-	1,141,137	N/A	5
	N/A	1.013	(147,633)	(711,113)	481.68	6
	02/01/03	1.013	29,306,350	170,889,034	583.11	7
	03/01/03	1.013	10,946,156	56,097,937	512.49	8
	01/01/03	1.013	-	5,181,925	N/A	9
	11/01/02	1.013	4,482,439	15,203,244	339.17	10
	01/01/03	1.013	7,834,429	37,316,898	476.32	11
	03/01/03	1.013	19,130,016	102,530,313	535.97	12
	11/01/02	1.013	12,166,542	63,086,968	518.53	13
	10/01/01	1.013	5,043,667	22,363,711	443.40	14
	10/01/01	1.013	7,628,326	57,814,465	757.89	15
	04/01/03	1.013	300,976	1,404,679	466.71	16
	10/01/04	1.013	20,793,563	95,937,906	461.38	17
	05/02/03	1.013	8,477,695	39,086,988	461.06	18
	09/01/05	1.013	5,601,624	28,585,720	510.31	19
	06/01/06	1.013	527,241	2,561,143	485.76	20
	08/01/08	1.013	1,710,352	12,606,985	737.10	21
	03/01/04	1.013	571,991	2,928,306	511.95	22
	05/01/09	1.013	2,645,565	13,131,155	496.35	23
	08/01/05	1.013	8,915,622	42,689,741	478.82	24
	01/18/10	1.013	27,150,831	121,277,303	446.68	25
	11/05/09	1.013	3,621,145	17,452,176	481.95	26
	10/01/10	1.013	1,776,912	8,222,340	462.73	27
	04/15/11	1.013	9,016,798	42,505,061	471.40	28
	05/01/11	1.013	803,639	3,797,496	472.54	29
	01/10/13	1.013	2,625,728	15,634,180	595.42	30
	10/25/12	1.013	2,195,392	11,567,350	526.89	31
	05/15/13	1.013	722,038	4,006,505	554.89	32
	06/25/13	1.013	303,172	1,226,050	404.41	33
						34
	4/14/2010	1.013	4,420,025	24,013,059	543.28	35
	12/21/00,03/10/03,03/29/05,08/01/05,03/31/07,03/31/10	1.013	8,609,837	59,827,355	694.87	36
	01/05/05,03/31/05,03/31/07,03/31/10	1.013	15,343,118	86,965,855	566.81	37
	01/15/02,04/01/03,03/31/05,03/31/07,03/31/10,06/12/12	1.013	3,743,809	20,416,848	545.35	38
	N/A	1.013	3,587,202	20,239,470	564.21	39
	11/28/05,03/31/07,03/31/10	1.013	5,355,582	31,687,352	591.67	40
	01/31/06,03/31/07,03/31/10	1.013	1,393,568	8,321,903	597.17	41
	06/28/06,03/31/07,03/31/10	1.013	8,648,566	61,945,425	716.25	42
	04/02/08,03/31/10	1.013	609,113	3,546,333	582.21	43
	04/15/08,03/31/10	1.013	269,914	2,019,285	748.12	44
	04/23/08,01/31/09,03/31/10	1.013	2,352,175	15,990,422	679.81	45
	10/26/09,03/31/10	1.013	1,342,866	7,047,687	524.82	46
	11/03/09,03/31/10,04/30/10	1.013	3,413,989	26,257,943	769.13	47
	11/02/09,03/31/10	1.013	3,701,706	27,028,189	730.15	48
	05/17/10	1.013	372,586	2,227,317	597.80	49
	06/24/10	1.013	827,677	5,804,457	701.29	50
	09/06/11	1.013	955,642	7,744,212	810.37	51
	06/12/11	1.013	225,949	1,126,598	498.61	52
	03/08/12	1.013	989,455	5,530,875	558.98	53
	06/01/12	1.013	660,504	3,286,074	497.51	54
	04/04/13	1.013	1,021,815	6,935,885	678.78	55
	07/18/13	1.013	21,175	109,561	517.41	56
						57
						58
						59
						60
						61
						62
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						66
						67
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						76
				258,429,647	1,404,946,412	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)					
<p>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.</p> <p>2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in</p>					
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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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) 4/2/2015	Year of Report December 31, 2014
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			Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)	
		Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
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			38
			39
			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) 4/2/2015	December 31, 2014

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						
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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) 4/2/2015	Year of Report December 31, 2014
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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)	426,800	2,072,394	485.57	-	-
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	199,286	647,588	324.95	-	-
8	Transmission Measuring and Regulating Stations	857	253,791	1,433,962	565.02	-	-
9	Maintenance, Construction and Testing	367, 833	51,813	251,739	485.86	-	-
10	Gas Used in Company Buildings		57,418				
11							
12	Total Account 812 (Operations Usage)		562,308	2,333,289	414.95	-	-
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		989,108	4,405,683	445.42	-	-

(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) 4/2/2015	Year of Report December 31, 2014
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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)
MassMutual Asset Finance, LLC	Vehicles (Note 1)	
Walter Neller Enterprises	Central Mail Remittance - CMR Edgewood	
Phyleo Realty Co	Storage Area - Jackson	
Boji Group, L.L.C.	Office Space - Lansing Regulatory Office (Note 4)	
Banc of America Leasing & Capital, LLC	Vehicles (Note 1)	
PNC Equipment Finance, LLC	Vehicles (Note 1)	
Commonwealth Commerce Group, Inc.	Office Space - Jackson	
The Huntington National Bank	Vehicles (Note 1) (Note 4)	
Dixie Development, LLC	Office Space - Birch Run	
Theresa A. Lynn Trust, UAD 09/14/89	Office Trailer - Wixom ERIP Site (Note 4)	
Oakland Pointe Partners, LLC	Office Space - Pontiac DPO (Note 4)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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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)	46,326				(Note 3)	
		25,390				(Note 3)	
		149,606				(Note 3)	
		24,165				(Note 3)	
	(Note 2)	71,097				(Note 3)	
	(Note 2)	507,022				(Note 3)	
		119,641				(Note 3)	
	(Note 2)	3,026				(Note 3)	
		30,010				(Note 3)	
		15,322				(Note 3)	
		11,398				(Note 3)	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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LEASE RENTALS CHARGED (Footnotes)

Notes:

- (1) This Master Lease Agreement involves numerous individual leases with various termination dates.
- (2) T=Taxes, I=Insurance Costs, O&M=Operating and Maintenance Costs
- (3) Amounts are charged to clearing accounts and cleared to Gas Operating Expense and Construction accounts monthly.
- (4) The amount shown reflects only the payment amount allocated as a Gas Expense. Although the Gas portion is less than \$25,000, the total annual payments for this lease is greater than \$25,000.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	720,450		
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	MEDIA RELATIONS & COMMUNICATIONS	219,181		
6				
7	EMPLOYEE RELOCATION EXPENSES	226,230		
8				
9	VACATION LIABILITY			
10	To Accrue (Reduce) Vacation Earned	(126,726)		
11				
12				
13	BOARD OF DIRECTOR FEES	551,355		
14				
15	CONTINGENCY RESERVE	1,700,000		
16				
17				
18				
19	OTHER			
20	Customer Value Initiative	1,390,126		
21	Various Banks - Service Charges	1,185,124		
22	Software Licensing Expense	993,740		
23	Communications	455,177		
24	Customer Insight & Quality	351,932		
25	Publishing Systems	8,766		
26	FIN 45 Expenses	5,916		
27	Billing Credits	(22,490)		
28	Lobbying Credits	(91,712)		
29	Miscellaneous Credits	(74,326)		
30	Miscellaneous Under \$5,000	6,043		
31	Total	4,208,296		
32				
33				
34				
35				
36	Total Account 930.2 (Gas)	7,498,786		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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). 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	15,269,071	-	131,902
6	Other storage plant	-	-	-
7	Base load LNG terminating and processing plant	-	-	-
8	Transmission plant	16,950,900	-	-
9	Distribution plant	89,435,938	-	-
10	General plant	7,519,700	-	-
11	Common plant gas			
12	Allocated gas portion of electric general plant	-	-	-
13	Allocated gas portion of common general plant	12,124,038	-	-
14	Allocated gas portion of common limited term plant	-	-	-
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	141,299,647	-	131,902

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014	
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.
5,184	465,767	470,951	Intangible plant	1
-	-	-	Production plant, manufactured gas	2
-	-	-	Production and gathering plant, natural gas	3
-	-	-	Products extraction plant	4
-	-	15,400,973	Underground gas storage plant	5
-	-	-	Other storage plant	6
-	-	-	Base load LNG terminating and processing plant	7
-	-	16,950,900	Transmission plant	8
-	-	89,435,938	Distribution plant	9
-	-	7,519,700	General plant	10
			Common plant gas	11
-	-	-	Allocated gas portion of electric general plant	12
-	13,907,806	26,031,844	Allocated gas portion of common general plant	13
232,712	-	232,712	Allocated gas portion of common limited term plant	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
237,896	14,373,573	156,043,018	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) 4/2/2015	Year of Report December 31, 2014
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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		520	Units of Production
4	Underground Gas Storage Plant		522,412	2.93
5	Transmission Plant			
6	Offshore		-	-
7	Onshore		852,458	1.97
8	General Plant		85,470	4.91
9	Distribution		3,004,759	2.99
10	Transmission Plant (Onshore)		28,824	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 2014.
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2014 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

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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) 4/2/2015	Year of Report December 31, 2014
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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						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
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) 4/2/2015	December 31, 2014

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 14.73 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	38,416	504	890	664	39,306	1
-	3	4,092	-	-	3	4,092	2
-	-	130,053	-	-	-	130,053	3
							4
							5
							6
							7
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							19
							20
							21
							22
							23
-	163	172,561	504	890	667	173,451	24
							25
							26
-	-	-	-	-	-	-	27
							28
-	-	-	-	-	-	-	29
							30
							31
							32
							33
							34
							35
-	163	172,561	504	890	667	173,451	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) 4/2/2015	Year of Report December 31, 2014
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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	69,270,802
4			
5	St Clair	12	46,841,471
6			
7	Ray	14	266,985,971
8			
9	TRANSMISSION:		
10			
11	Northville	5	13,993,595
12			
13	White Pigeon	13	97,087,608
14			
15	Muskegon River Plant	10	46,062,931
16			
17	Freedom	4	14,565,539
18			
19			
20			
21			
22			
23	TOTAL	67	554,807,917
24			
25			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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COMPRESSOR STATIONS (Continued)

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

show in a footnote the size of each such unit, and the date each such unit was placed in operation.
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.

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) (3)		Total Compressor Hours of Operation During Year (g)	No. of Compr. Operated of Time of Station Peak (h)	Date of Station Peak (i)	
						1
						2
\$1,480,133 (1)	\$1,181,057	309,510	18,780	4	8/18/14	3
\$152,171 (2)						4
\$1,311,160 (1)	\$2,538,787	207,561	8,601	5	3/15/14	5
\$176,807 (2)						6
\$2,692,042 (1)	\$2,601,867	386,895	12,567	5	3/26/14	7
\$439,089 (2)						8
						9
						10
\$252,556 (1)	\$880,518	41,449	3,226	1	10/17/14	11
\$54,769 (2)						12
\$3,518,323 (1)	\$1,938,296	528,526	33,443	6	1/15/14	13
\$198,921 (2)						14
\$1,703,932 (1)	\$1,993,595	310,984	16,485	6	1/1/14	15
\$116,605 (2)						16
\$794,022 (1)	\$991,556	146,755	16,019	3	7/17/14	17
\$117,026 (2)						18
						19
						20
						21
						22
11,752,168 (1)	12,125,676	1,931,680	109,121			23
1,255,388 (2)						24
						25
						26
						27
						28
						29
						30
						31
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						41

- (1) Natural Gas
(2) Electric
(3) Operation & Maintenance

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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GAS AND OIL WELLS

1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.
2. Report the required information alphabetically by states. List wells located offshore separately
3. 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.
4. 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)	
1										
2										
3										
4										
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2014
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)	
1	Natural Gas Storage Plant		
2	Land and Land Rights	17,054,137	
3	Structures and Improvements	34,751,993	
4	Storage Wells and Holders	84,651,414	
5	Storage Lines	51,076,044	
6	Other Storage Equipment	390,750,911	
7	ARO Gas Intangible Asset	143,289	
7	TOTAL (Enter Total of Lines 2 Thru 6)	578,427,788	
8	Storage Expenses		
9	Operation	14,869,470	
10	Maintenance	8,970,365	
11	Rents	-	
12	TOTAL (Enter Total of Lines 9 thru 11)	23,839,835	
13	Storage Operations (In Mcf)		
14	Gas Delivered to Storage (1)		
15	January	39,861	
16	February	30,690	
17	March	1,215,957	
18	April	11,846,676	
19	May	20,781,698	
20	June	23,041,722	
21	July	21,801,528	
22	August	22,009,945	
23	September	15,618,896	
24	October	5,466,151	
25	November	179,423	
26	December	135,735	
27	TOTAL (Enter Total of Lines 15 thru 26)	122,168,282	
28	Gas Withdrawn from Storage (1)		
29	January	36,791,724	
30	February	24,707,339	
31	March	14,021,422	
32	April	1,190,898	
33	May	47,809	
34	June	19,118	
35	July	22,663	
36	August	44,606	
37	September	30,099	
38	October	1,809,314	
39	November	20,427,067	
40	December	17,372,625	
41	TOTAL (Enter Total of Lines 29 Thru 40)	116,484,684	

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

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2014
GAS STORAGE PROJECTS (CONTINUED)				
Line No.	Item (a)	Total Amount (b)		
	Storage Operations (In Mcf)			
43	Top or Working Gas End of Year	89,735,211		
44	Cushion Gas (Including Native Gas)	155,774,008		
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	245,509,219		
46	Certificated Storage Capacity	304,902,728		
47	Number of Injection - Withdrawal Wells	828		
48	Number of Observation Wells	162		
49	Maximum Day's Withdrawal from Storage	2,067,000		
50	Date of Maximum Days' Withdrawal	1/6/2014		
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 Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11/15/16	Year of Report December 31, 2014
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
513	43-45	b	The statistics on these lines have been updated.

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
DISTRIBUTION AND TRANSMISSION LINES				
<p>1. Report below by States the total miles of pipeline operated by respondent at end of year.</p> <p>2. 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.</p> <p>3. 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.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>				
Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)		
1	Overisel-Laingsburg Line 1100	83.0		
2	Trunkline-White Pigeon Ln 1200	184.3		
3	Overisel-Kalamazoo Line 1300	43.2		
4	Northville-Clarkston Line 1400	23.2		
5	Salem-Overisel Line 13	7.9		
6	Mt Clemens-St Clair Line 1060	13.7		
7	St Clair Fld Transmission Lns	33.2		
8	Charlotte Jctn-Line 1090	14.0		
9	Nrthvl-Coolidge-S Lyon #1600	25.3		
10	St Clair-Roch Vlv Site Ln 1500	21.6		
11	Ray Fld-Red Run Cg Ln 1700	23.8		
12	White Pigeon-Plainwell Jct1800	69.9		
13	Flint Jct-Flint No 3 Line 2060	4.2		
14	Ray Atlas Junction Line 1900	45.4		
15	Carp Road Thetford Ln 2080	2.9		
16	Pontiac-Adams Rd Lateral	6.9		
17	Chelsea Fenton Line 2200	38.8		
18	Coolidge East Line 2070	13.3		
19	Kalk-Musk Riv Trans Ln 2400a	50.9		
20	Mrc To Gillow Rd Ln 2400b	25.9		
21	Atlas Junction-Akron	48.2		
22	Kalk-Gillow Rd Vlv Line 2600	29.6		
23	Ln 1200b Mendon To Lutes Rd	11.8		
24	Ln 1200b White Pigeon to Chelsea	24.1		
25	Goose Creek to Mrc Station	5.4		
26	Lyon 34 Pipeline Line 1020	42.5		
27	Ln 600 Rochester Line	5.3		
28	Panhandle Eastern North Line	126.5		
29	Kinder Morgan Line	15.0		
30	Freedom-Ovid Line	60.9		
31	Ovid-Musk River Line	81.4		
32	Laingsburg-Ithaca Line	30.4		
33	Ithaca-Herrick Line	39.5		
34	Muskegon Rvr-Mt Pleasant Line	37.4		
35	Lansing Lateral Line	13.5		
36	Lngsbrg Clarkston-Mt Clemens	72.2		
37	Ovid-Grad Blanc	41.9		
38	Zilwaukee Jct-Musk Rvr	63.5		
39	Mt Pleasant-Zilwaukee	34.9		
40	Riverside-Muskegon	10.8		
41	Alma-Saginaw	30.8		
42	Southern Mich Laterals	41.1		
43	Adam Road City Gate	5.8		
44	Northville to Newburgh 24"	10.8		
45	Miscellaneous Lines	70.0		
46				
47	Total Miles of Distribution Main	27,168.9		
48	TOTAL	28,853.6		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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 14.73 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	1/6/2014		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,667,000	
3	Deliveries to Others (End User Transport)		N/A	
4	TOTAL		2,667,000	
5	Date of Second Highest Day's Deliveries	1/7/2014		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,644,000	
7	Deliveries to Others (End User Transport)		N/A	
8	TOTAL		2,644,000	
9	Date of Third Highest Day's Deliveries	1/28/2014		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,575,000	
11	Deliveries to Others (End User Transport)		N/A	
12	TOTAL		2,575,000	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	1/6/2014 1/7/2014 1/8/2014		
14	Deliveries to Customers Subject to MPSC Rate Schedules		7,560,000	
15	Deliveries to Others (End User Transport)		N/A	
16	TOTAL		7,560,000	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		5,456,000	
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		61,135,000	
22	Deliveries to Others (End User Transport)		N/A	
23	TOTAL		61,135,000	

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

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/2/2015	Year of Report December 31, 2014
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SYSTEM MAPS

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.

2. Indicate the following information on the maps:

- (a) Transmission lines--colored in red, if they are not otherwise clearly indicated.
- (b) Principal pipeline arteries of gathering systems.
- (c) Sizes of pipe in principal pipelines shown on map.
- (d) Normal directions of gas flow--indicated by arrows.
- (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.

(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.

(h) Principal communities in which respondent renders local distribution service.

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.

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.

See page 522A.

