

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, 2015
Present name of respondent: Consumers Energy Company
Address of principal place of business: One Energy Plaza, Jackson, MI 49201
Utility representative to whom inquires regarding this report may be directed: Name: Thomas J. Webb Title: Executive VP and CFO Address: One Energy Plaza City: Jackson State: MI Zip: 49201 Telephone, Including Area Code: (517) 788-0351
If the utility name has been changed during the past year: Prior Name: Date of Change:
Two copies of the published annual report to stockholders: [X] were forwarded to the Commission [] will be forwarded to the Commission <u>on or about</u>
Annual reports to stockholders: [X] are published [] are not published


FOR ASSISTANCE IN COMPLETION OF THIS FORM:

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

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

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, 2015	
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) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2015
------------------------------------------------	--------------------------------------------------------------------	----------------------------------------------	-------------------------------------

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) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 11/15/2016	Year of Report December 31, 2015
------------------------------------------------	--------------------------------------------------------------------	----------------------------------------------	-------------------------------------

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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	11/15/2016	December 31, 2015
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	

BLANK PAGE
(Next page is 204)

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

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

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

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

Line No.	Acct No	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. INTANGIBLE PLANT		
2	301	Organization	33,468	-
3	302	Franchises and Consents	140,288	9,090
4	303	Miscellaneous Intangible Plant	25,938,955	4,366,809
5		TOTAL Intangible Plant	26,112,711	4,375,899
6		2. PRODUCTION PLANT		
7		Manufactured Gas Production Plant		
8	304.1	Land	-	-
9	304.2	Land Rights	-	-
10	305	Structures and Improvements	-	-
11	306	Boiler Plant Equipment	-	-
12	307	Other Power Equipment	-	-
13	308	Coke Ovens	-	-
14	309	Producer Gas Equipment	-	-
15	310	Water Gas Generating Equipment	-	-
16	311	Liquefied Petroleum Gas Equipment	-	-
17	312	Oil Gas Generating Equipment	-	-
18	313	Generating Equipment - Other Processes	-	-
19	314	Coal, Coke and Ash Handling Equipment	-	-
20	315	Catalytic Cracking Equipment	-	-
21	316	Other Reforming Equipment	-	-
22	317	Purification Equipment	-	-
23	318	Residual Refining Equipment	-	-
24	319	Gas Mixing Equipment	-	-
25	320	Other Equipment	-	-
26		TOTAL Manufactured Gas Production Plant	-	-

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

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
5,327	-	-	144,051	302	3
-	-	12,702	30,318,466	303	4
5,327	-	12,702	30,495,985		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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	7,747,832	-

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

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
-	-	-	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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	2,339,185	-
66	351	Structures and Improvements	34,751,993	2,775,108
67	352	Wells	84,651,414	106,965
68	352.1	Storage Leaseholds and Rights	6,967,120	-
69	352.2	Reservoirs	-	-
70	352.3	Non-Recoverable Natural Gas	-	-
71	353	Lines	51,076,044	4,654,444
72	354	Compressor Station Equipment	284,335,358	15,933,093
73	355	Measuring and Regulating Equipment	18,448,930	24,840
74	356	Purification Equipment	52,630,485	523,853
75	357	Other Equipment	9,170,831	110,720
76	358	Gas in Underground Storage-Noncurrent	26,165,307	-
77	358.1	Asset Retirement Costs for Underground Storage Plant	143,289	-
78		TOTAL Underground Storage Plant	578,427,788	24,129,023
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	578,427,788	24,129,023

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

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.
-	-	-	2,339,185	350.2	65
110,251	-	(126,795)	37,290,055	351	66
210,007	-	-	84,548,372	352	67
-	-	-	6,967,120	352.1	68
-	-	-	-	352.2	69
-	-	-	-	352.3	70
544,820	-	-	55,185,668	353	71
973,206	-	126,795	299,422,040	354	72
1,648	-	-	18,472,122	355	73
1,477	-	-	53,152,861	356	74
165,414	-	20,358	9,136,495	357	75
-	-	-	26,165,307	358	76
-	-	-	143,289	358.1	77
2,006,823	-	20,358	600,570,346		78
					79
-	-	-	-	360.1	80
-	-	-	-	360.2	81
-	-	-	-	361	82
-	-	-	-	362	83
-	-	-	-	363	84
-	-	-	-	363.1	85
-	-	-	-	363.2	86
-	-	-	-	363.3	87
-	-	-	-	363.4	88
-	-	-	-	363.5	89
-	-	-	-		90
					91
-	-	-	-	364.1	92
-	-	-	-	364.1a	93
-	-	-	-	364.2	94
-	-	-	-	364.3	95
-	-	-	-	364.4	96
-	-	-	-	364.5	97
-	-	-	-	364.6	98
-	-	-	-	364.7	99
-	-	-	-	364.8	100
-	-	-	-		101
					102
2,006,823	-	20,358	600,570,346		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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	12,096,686	3,257
105	365.2	Land Rights	-	-
106	365.3	Rights of Way	37,604,585	42,518
107	366	Structures and Improvements	36,869,503	17,205
108	367	Mains	695,633,641	4,469,229
109	368	Compressor Station Equipment	106,706,668	2,068,033
110	369	Measuring and Regulating Station Equipment	70,270,698	827,029
111	370	Communication Equipment	7,841,348	81,403
112	371	Other Equipment	6,329,245	562,437
113	372	ARO for Transmission Plant	458,056	-
114		TOTAL Transmission Plant	973,810,430	8,071,111
115		5. Distribution Plant		
116	374.1	Land	1,857,298	122,420
117	374.2	Land Rights	10,875,766	378,410
118	375	Structures and Improvements	8,020,351	2,375,880
119	376	Mains	1,269,508,497	74,692,474
120	377	Compressor Station Equipment	-	0
121	378	Measuring and Regulating Station Equipment - General	63,392,868	15,520,461
122	379	Measuring and Regulating Station Equipment - City Gate	-	0
123	380	Services	1,214,167,106	128,966,842
124	381	Meters	265,766,275	23,283,484
125	382	Meter Installations	250,571,109	13,375,657
126	383	House Regulators	28,943,994	3,447,635
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	126,130,186	10,912,463
132		TOTAL Distribution Plant	3,239,233,450	273,075,726
133		6. GENERAL PLANT		
134	389.1	Land	2,325,173	-
135	389.2	Land Rights	1,516	-
136	390	Structures and Improvements	63,795,248	6,764,938
137	391	Office Furniture and Equipment	3,636,591	743,089
138	391.1	Computers and Computer Related Equipment	6,490,767	1,321,143
139	392	Transportation Equipment	28,882,240	20,101,454
140	393	Stores Equipment	117,611	(47,413)
141	394	Tools, Shop and Garage Equipment	12,108,786	2,621,427
142	395	Laboratory Equipment	106,356	-

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No.
					103
-	-	-	12,099,943	365.1	104
-	-	-	-	365.2	105
-	-	-	37,647,103	365.3	106
6,651	-	-	36,880,057	366	107
-	-	-	700,102,870	367	108
110,728	-	-	108,663,973	368	109
25,187	-	-	71,072,540	369	110
-	-	-	7,922,751	370	111
54,803	-	(16,050)	6,820,829	371	112
-	-	-	458,056	371	113
197,369	-	(16,050)	981,668,122		114
					115
-	-	-	1,979,718	374.1	116
-	-	-	11,254,176	374.2	117
49,333	-	-	10,346,898	375	118
2,133,507	-	-	1,342,067,464	376	119
-	-	-	-	377	120
877,075	-	-	78,036,254	378	121
-	-	-	-	379	122
5,778,168	-	-	1,337,355,780	380	123
4,598,559	-	-	284,451,200	381	124
1,394,909	-	-	262,551,857	382	125
295,456	-	-	32,096,173	383	126
-	-	-	-	384	127
-	-	-	-	385	128
-	-	-	-	386	129
-	-	-	-	387	130
-	-	-	137,042,649	388	131
15,127,007	-	-	3,497,182,169		132
					133
13,483	-	-	2,311,690	389.1	134
-	-	-	1,516	389.2	135
7,333,951	-	-	63,226,235	390	136
55,235	-	-	4,324,445	391	137
513,938	-	(17,138)	7,280,834	391.1	138
310,654	(112,845)	-	48,560,195	392	139
-	-	-	70,198	393	140
134,069	112,845	2,896	14,711,885	394	141
-	-	-	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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	8,264,633	15,050,365
142	397	Communication Equipment	5,595,491	125,019
143	398	Miscellaneous Equipment	374,960	(5,365)
144		SUBTOTAL	131,699,372	46,674,657
145	399	Other Tangible Property	-	-
146		TOTAL General Plant	131,699,372	46,674,657
147		TOTAL (Accounts 101 and 106)	4,958,201,007	356,326,416
148	101.1	Property Under Capital Leases	1,295,218	3,703,256
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	4,959,496,225	360,029,672

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

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.
22,597	-	(58,566)	23,233,835	396	141
41,522	-	-	5,678,988	397	142
-	-	-	369,595	398	143
8,425,449	-	(72,808)	169,875,772		144
-	-	-	-	399	145
8,425,449	-	(72,808)	169,875,772		146
25,761,975	-	(55,798)	5,288,709,650		147
-	44,769	(403,117)	4,640,126	101.1	148
-	-	-	-	102	149
-	-	-	-	102	150
-	-	-	-	103	151
25,761,975	44,769	(458,915)	5,293,349,776		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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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				
3				
4				
5	Gas Properties	Various	Various	208,532
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
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) December 31, 2015	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------	-------------------------------------

PRODUCTION PROPERTY HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future use at end of the year having the original cost of \$1,000,000 or more. Group other items of property held for future use.
 2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, and Gas Rights Held for Future Utility Use (Per 500-501)			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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,</p> | <p>Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$500,000) may be grouped.</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|

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	4,400,297	1,322,000
2			
3	Natural Gas Store & Processing Plant Total	92,151,426	101,395,040
4			
5	Transmission Plant - Gas Total	89,439,398	64,902,564
6			
7	Distribution Plant - Gas Total	20,914,351	297,219,986
8			
9	General Plant - Gas Total	22,445,841	5,847,000
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42	TOTAL	229,351,313	470,686,590

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

CONSTRUCTION OVERHEADS-GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Engineering and Supervision	87,373,751	270,224,516
2	Administrative and General	28,083,127	163,679,698
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	115,456,878	

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

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

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

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Explain in a footnote any important adjustments during year.
 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property.
 3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is remove from service.</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.
 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	2,279,021,127	2,279,021,127	-	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	142,585,805	142,585,805	-	-
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)	142,585,805	142,585,805	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	25,743,167	25,743,167	-	-
13	Cost of Removal	27,812,224	27,812,224	-	-
14	Salvage (Credit)	(132,552)	(132,552)	-	-
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	53,422,839	53,422,839	-	-
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	7,281,445	7,281,445	-	-
18	Retirement WIP	(776)	(776)	-	-
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	2,375,464,762	2,375,464,762	-	-

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	166,391,233	166,391,233	-	-
24	Other Storage Plant	-	-	-	-
25	Base Load LNG Terminating & Processing Plant	-	-	-	-
26	Transmission	257,485,177	257,485,177	-	-
27	Distribution	1,905,140,101	1,905,140,101	-	-
28	General	45,932,021	45,932,021	-	-
29	TOTAL (Enter Total of Lines 20 thru 28)	2,375,464,762	2,375,464,762	-	-

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)	25,761,975
Nondepreciable Property	(18,808)
Other Adjustments	-
Book Cost of Plant Retired-Line 12, Col (c)	<u>25,743,167</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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	-	681,215,034	-	-	681,215,034
2	Gas Delivered to Storage (contra Account)	-	399,233,339	-	-	399,233,339
3	Gas Withdrawn from Storage (contra Account)	-	510,767,317	-	-	510,767,317
4	Other Debits or Credits (Net)	-	2,202,118	-	-	2,202,118
5	Balance at End of Year	-	567,478,938	-	-	567,478,938
6	Mcf	-	151,527,546	-	-	151,527,546
7	Amount Per Mcf	-	4	-	-	4

- 8 State basis of segregation of inventory between current and noncurrent portions:
- 9 Inventory Account 164.1 was decreased \$2,202,118 to reflect gas storage losses of approximately 606,046 mcf.
- 10 The company has elected to use Account 358 for non-current gas.

BLANK PAGE
(Next page is 226)

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

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)
1				
2	N/A			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	TOTAL			

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

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				Line No.
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)	
N/A						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42

BLANK PAGE
(Next page is 300)

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

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	1,343,357,651	1,620,503,153
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	376,831,224	464,588,163
5	Large (or Ind.) (See Instr. 6)	61,306,280	79,702,577
6	482 Other Sales to Public Authorities	-	-
7	484 Interdepartmental Sales	1,478,939	2,127,937
8	TOTAL Sales to Ultimate Consumers	1,782,974,094	2,166,921,830
9	483 Sales for Resale	-	-
10	TOTAL Nat. Gas Service Revenues	1,782,974,094	2,166,921,830
11	Revenues from Manufactured Gas	-	-
12	TOTAL Gas Service Revenues	1,782,974,094	2,166,921,830
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	-	-
15	487 Forfeited Discounts	6,646,523	8,338,541
16	488 Misc. Service Revenues	67,883,073	61,965,149
17	489 Rev. from Trans. of Gas of Others	78,896,561	78,450,026
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	687,818	742,481
22	494 Interdepartmental Rents	-	-
23	495 Other Gas Revenues	9,588,120	10,365,331
24	TOTAL Other Operating Revenues	163,702,095	159,861,528
25	TOTAL Gas Operating Revenues	1,946,676,189	2,326,783,358
26	(Less) 496 Provision for Rate Refunds	38,405,136	(28,743,425)
27	TOTAL Gas Operating Revenues Net of Provision for Refu	1,908,271,053	2,355,526,783
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	1,781,495,155	
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	1,478,939	
33	TOTAL (Same as Line 10, Columns (b) and (d))	1,782,974,094	

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

GAS OPERATING REVENUES (Account 400) (Continued)

figures, explain any inconsistencies in a footnote.
 6. Commercial and Industrial sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
 7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH		Line No
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
157,403,505	177,771,166	1,604,355	1,595,561	2
				3
54,034,424	59,819,613	122,001	120,906	4
9,432,115	10,681,889	5,458	5,701	5
-	-	-	-	6
266,854	326,503	58	63	7
221,136,898	248,599,171	1,731,872	1,722,231	8
-	-	-	-	9
221,136,898	248,599,171	1,731,872	1,722,231	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
220,870,044				28
-				29
-				30
-				31
266,854				32
221,136,898				33

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

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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	9,528	647,570	5,701,626	67.96	598.41	8.80
3	B. Residential space heating service	1,594,827	156,755,933	1,304,767,330	98.29	818.12	8.32
4	CD. Commercial service						
5	C. Commercial service, except SH	122,001	54,034,425	371,800,410	442.90	3,047.52	6.88
6	D. Commercial space heating				-	-	-
7	E. Industrial service	5,458	9,432,116	60,645,350	1,728.13	11,111.28	6.43
8	F. Public street & highway lighting				-	-	-
9	G. Other sales to public authorities				-	-	-
10	H. Interdepartmental sales	58	266,854	1,395,402			5.23
11	I. Other sales				-	-	-
12	A-I. Total sales to ultimate customers	1,731,872	221,136,898	1,744,310,118	127.69	1,007.18	7.89
13	J. Sales to other gas utilities for resale	-	-	-	-	-	-
14	A-J. TOTAL SALES OF GAS	1,731,872	221,136,898	1,744,310,118	127.69	1,007.18	7.89
15	K. Other gas revenues			163,960,935			
16	A-K. TOTAL GAS OPERATING REVENUE			1,908,271,053			

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

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

625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).</p> <p>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.</p> <p>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.</p> <p>4. 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.</p> | <p>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.</p> <p>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.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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	9,528	680,098	6,081,791
2	Residential - Rate A	(2)	B	1,585,450	156,719,339	1,364,052,509
3	Residential - Rate A-1	(2)	A & B	9,377	7,022,173	53,294,601
4	Comm & Ind - Rate B/GS-1	(3)	D & E	101,921	24,084,850	180,899,209
5	Comm & Ind - Rate GS-2	(3)	D & E	24,742	31,870,559	218,693,904
6	Comm & Ind - Rate C/GS-3	(3)	D & E	788	9,351,743	57,316,470
7	Commercial - Rate GL-1	(4)	F	8	1,650	12,674
8	Interdepartmental	(5)	H	58	291,926	1,655,130
9	Total Sales to Ultimate Customers			1,731,872	230,022,338	1,882,006,288
10	Unbilled Sales and Revenue				(8,885,440)	(99,032,195)
11	Provisions for Rate Refunds				-	(38,663,975)
12					-	-
13					-	-
14					-	-
15					-	-
16					-	-
17					-	-
18					-	-
19					-	-
20					-	-
21					-	-
22					-	-
23	Net Sales and Revenues				221,136,898	1,744,310,118

- (1) All domestic uses except space heating.
(2) All domestic uses.
(3) Any usual commercial, industrial or institutional use with space heating.
(4) Commercial and industrial outdoor lighting.
(5) 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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> | <p>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.</p> <p>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.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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	206,221	24,577,021	243,599,106
2	277; 278; 289	Commercial	C	34,023	26,938,301	191,294,897
3	279; 280; 290	Industrial	E	2,216	5,005,835	33,547,826
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			242,460	56,521,157	468,441,829

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

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1)

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.

3. Enter the average number of customers per company and/or by rate schedule.

4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)
1	N/A		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
TOTAL			

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

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1) (Cont'd)

<p>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.</p>	<p>"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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.
N/A					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30

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

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.
 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.
 3. Enter the average number of customers per company and/or by rate schedule.
 4. In column (a) include the names of companies from which revenues were derived, points of receipt and of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)
1	Transportation Rate ST-1, ST-2, LT-1, LT-2, XLT-1, XLT-2 Customers (1);		
2	U-17643, U-17038		
3	General Motors (1)		
4	State University (1)		
5	Chrysler (1)		
6	Michigan Sugar (1)		
7	Dow Corning (1)		
8	Ford Motor(1)		
9	James River (1)		
10	Michigan Ethanol (1)		
11	Lansing Board of Water and Light (1)		
12	Carbon Green (1)		
13			
14	Others under 1,000,000 Mcf per company	3611	
15			
16	Midland Cogeneration Venture; U-901 (1,2)		
17			
18	Semco Energy (1,2)		
19			
20	Kinder Morgan (1,2)		
21			
22	Others under 1,000,000 Mcf per company	2	
23			
24	Provisions for Rate Refund		
25			
26			
27			
28			
29			
TOTAL			

(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.

(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.

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

**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION
OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system.
 5. Enter Mcf at 14.65 psia at 60 degrees F.
 6. Minor items (less than 1,000,000 Mcf) may be grouped.

"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
					1
					2
6,223,318	6,015,597	3,341,618	55.5		3
5,722,406	5,435,153	2,573,112	47.3		4
4,662,774	4,521,313	2,449,921	54.2		5
3,931,184	3,849,238	2,011,500	52.3		6
3,418,188	3,189,745	1,844,059	57.8		7
2,827,982	2,766,041	1,762,802	63.7		8
2,528,197	2,422,205	1,166,456	48.2		9
1,596,462	1,573,885	876,156	55.7		10
5,171,856	5,105,528	2,604,073	51.0		11
1,466,333	1,426,668	730,714	51.2		12
					13
42,955,795	41,164,930	46,732,675	113.5		14
					15
47,461,122	44,989,354	9,300,085	20.7		16
					17
2,928,616	2,924,628	1,157,418	39.6		18
					19
8,835,231	8,835,231	2,255,383	25.5		20
					21
269,311	165,023	90,589	54.9		22
					23
-	-	272,914			24
					25
					26
					27
					28
					29
139,998,775	134,384,539	79,169,475	58.9		

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

REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured 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)	Mcf Of Gas Injected (c)
1			
2	N/A		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
TOTAL			

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

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.
N/A				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30

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

GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Wells Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Enter Total of lines 7 thru 17)		
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Enter Total of lines 18 and 29)		
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchases for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (Enter Total of lines 33 thru 46)		

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

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)		
	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	819,069,176	1,404,946,412
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)	819,069,176	1,404,946,412
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	510,767,317	530,924,576
87	(Less) 808.2 Gas Delivered to Storage - Credit	388,813,340	556,913,738
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	956,556	2,072,394
92	(Less) 811 Gas Used for Products Extraction - Credit		
93	(Less) 812 Gas Used for Other Utility Operations - Credit	1,208,945	2,333,289
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	2,165,501	4,405,683
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)	938,857,652	1,374,551,567
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	938,857,652	1,374,551,567

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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	919,906	430,428	
102	815 Maps and Records			
103	816 Wells Expenses	1,137,975	280,105	
104	817 Lines Expense	541,225	(1,004,324)	
105	818 Compressor Station Expenses	3,749,736	2,911,570	
106	819 Compressor Station Fuel and Power	5,017,429	8,071,938	
107	820 Measuring and Regulating Station Expenses	19,032	156,523	
108	821 Purification Expenses	681,099	279,452	
109	822 Exploration and Development			
110	823 Gas Losses	5,360,659	2,180,550	
111	824 Other Expenses	3,207,452	1,563,228	
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	20,634,513	14,869,470	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	1,929,064	1,249,445	
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells	118,754	851,659	
119	833 Maintenance of Lines	972,445	1,030,947	
120	834 Maintenance of Compressor Station Equipment	6,183,916	5,042,702	
121	835 Maintenance of Measuring and Regulating Station Equipment	17,635	12,921	
122	836 Maintenance of Purification Equipment	412,519	782,691	
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	9,634,333	8,970,365	
125	TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)	30,268,846	23,839,835	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)			
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)			

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

GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(Less) 845.5 Wharfage Receipts - Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Enter Total of liens 149 thru 164)		
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)		
176	TOTAL Liquefied Natural Gas Terminaling & Processing Expenses (Lines 165 & 175)		
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	30,268,846	23,839,835
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	1,904,216	2,850,247
181	851 System Control and Load Dispatching	4,633,555	4,355,074
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses	1,746,490	1,945,384
184	854 Gas for Compressor Station Fuel	(3,140,213)	(5,108,649)
185	855 Other Fuel and Power for Compressor Stations	317,261	370,715
186	856 Mains Expenses	4,576,358	3,959,475
187	857 Measuring and Regulating Station Expenses	1,679,862	2,673,072
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	867,451	1,117,916
190	860 Rents		
191	TOTAL Operation (Enter Total of lines 180 thru 190)	12,584,980	12,163,234

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
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	427,350	407,154
194	862	Maintenance of Structures and Improvements		
195	863	Maintenance of Mains	15,316,186	6,343,341
196	864	Maintenance of Compressor Station Equipment	2,625,147	2,741,029
197	865	Maintenance of Measuring and Reg. Station Equipment	808,768	927,369
198	866	Maintenance of Communication Equipment		
199	867	Maintenance of Other Equipment		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)		19,177,451	10,418,893
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)		31,762,431	22,582,127
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870	Operation Supervision and Engineering	7,411,806	7,350,251
205	871	Distribution Load Dispatching		
206	872	Compressor Station Labor and Expenses	186,301	37,615
207	873	Compressor Station Fuel and Power		
208	874	Mains and Services Expenses	23,414,766	22,654,755
209	875	Measuring and Regulating Station Expenses - General	2,707,239	1,668,056
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	10,255,692	9,119,927
213	879	Customer Installations Expenses	39,164,891	42,538,458
214	880	Other Expenses	29,178,759	32,272,848
215	881	Rents		
216	TOTAL Operation (Enter Total of lines 204 thru 215)		112,319,454	115,641,910
217	Maintenance			
218	885	Maintenance Supervision and Engineering	2,688,683	2,215,620
219	886	Maintenance of Structures and Improvements		
220	887	Maintenance of Mains	10,456,955	11,357,548
221	888	Maintenance of Compressor Station Equipment		
222	889	Maintenance of Meas. and Reg. Sta. Equip.-General	1,220,625	1,183,358
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	9,759,947	11,374,452
226	893	Maintenance of Meters and House Regulators	3,047,547	3,063,416
227	894	Maintenance of Other Equipment	651,678	702,054
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)		27,825,435	29,896,448
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)		140,144,889	145,538,358
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901	Supervision	5,025,710	4,793,194
233	902	Meter Reading Expenses	10,790,502	11,145,477
234	903	Customer Records and Collection Expenses	30,260,904	29,392,930
235	904	Uncollectible Accounts	20,712,503	38,071,558
236	905	Miscellaneous Customer Accounts Expenses	44,628	12,064
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)		66,834,247	83,415,223

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

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	160,278	148,727
241	908 Customer Assistance Expenses	43,464,137	41,953,943
242	909 Informational and Instructional Expenses	1,219,681	1,091,031
243	910 Miscellaneous Customer Service and Information Expenses		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	44,844,096	43,193,701
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	254,016	366,366
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	254,016	366,366
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	19,751,948	16,806,571
255	921 Office Supplies and Expenses	8,515,002	8,678,109
256	(Less) 922 Administrative Expenses Transferred-Credit	8,044,262	5,724,315
257	923 Outside Services Employed	9,546,752	12,055,581
258	924 Property Insurance	942,601	914,737
259	925 Injuries and Damages	14,729,943	14,394,866
260	926 Employee Pensions and Benefits	39,392,256	25,251,537
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	301,413	317,253
263	(Less) 929 Duplicate Charges - Credit		
264	930.1 General Advertising Expenses		
265	930.2 Miscellaneous General Expenses	4,925,912	7,498,786
266	931 Rents	57,527	75,999
267	TOTAL Operation (Enter Total of lines 254 thru 266)	90,119,092	80,269,124
268	Maintenance		
269	935 Maintenance of General Plant	2,783,275	3,030,135
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	92,902,367	83,299,259
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)	1,345,868,544	1,776,786,436

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)	10/31/2015
2	Total Regular Full-Time Employees	2790
3	Total Part-Time and Temporary Employees (Full Time Equivalents)	61
4	Total Employees	2851

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

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

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

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

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

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

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

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

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

5. Column instructions are as follows:

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

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

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

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

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

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

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

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

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

BLANK PAGE
(Next page is 327A)

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

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	A	N/A	N/A
2	803	B		
3	803	C		
4	803	D		
5	803	E		
6	803	F		
7	803	G		
8	803	H		
9	803	I		
10	803	J		
11	803	K		
12	803	L		
13	803	M		
14	803	N		
15	803	O		
16	803	P		
17	803	Q		
18	803	R		
19	803	S		
20	803	T		
21	803	U		
22	803	V		
23	803	W		
24	803	X		
25	803	Y		
26	803	Z		
27	803	AA		
28	803	AB		
29	803	AC		
30	803	AD		
31				
32	803	AE		
33	803	AF		
34	803	AG		
35	803	AH		
36	803	AI		
37	803	AJ		
38	803	AK		
39	803	AL		
40	803	AM		
41	803	AN		
42	803	AO		
43	803	AP		
44	803	AQ		
45	803	AR		
46	803	AS		
47	803	AT		
48	803	AU		
49	803	AV		
50	803	AW		
51	803	AX		
52	803	AY		
53	803	AZ		
54	803	BA		
55	803	BB		
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
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 Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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. Fl. (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	1.022	(297,194)	(1,550,547)	521.73	1
	12/06/05	1.022	0	882,087	N/A	2
	10/09/06	1.022	0	1,517,700	N/A	3
	09/01/93	1.022	0	(403,770)	N/A	4
	04/01/05	1.022	0	334,461	N/A	5
	N/A	1.022	146,997	877,334	596.84	6
	02/01/03	1.022	16,469,276	51,598,205	313.30	7
	03/01/03	1.022	15,367,944	47,211,184	307.21	8
	11/01/02	1.022	600,146	1,631,858	271.91	9
	01/01/03	1.022	3,723,691	11,474,442	308.15	10
	03/01/03	1.022	16,243,471	50,471,081	310.72	11
	11/01/02	1.022	30,014,707	93,642,853	311.99	12
	10/01/01	1.022	2,874,182	13,543,245	471.20	13
	10/01/04	1.022	8,894,079	26,775,216	301.05	14
	05/02/03	1.022	5,338,597	14,556,054	272.66	15
	09/01/05	1.022	755,701	2,546,445	336.96	16
	06/01/06	1.022	(1,105)	-	N/A	17
	08/01/08	1.022	293,086	974,704	332.57	18
	03/01/04	1.022	304,104	1,075,419	353.64	19
	08/01/05	1.022	296,895	817,264	275.27	20
	01/18/10	1.022	42,325,474	124,467,151	294.07	21
	11/05/09	1.022	4,097,063	12,229,855	298.50	22
	10/01/10	1.022	12,355,398	33,731,590	273.01	23
	04/15/11	1.022	1,582,370	5,238,153	331.03	24
	01/10/13	1.022	1,967,466	6,029,940	306.48	25
	11/01/07	1.022	2,771,215	7,538,635	272.03	26
	03/01/05	1.022	0	1,395,575	N/A	27
	01/01/11	1.022	8,526	27,211	319.15	28
	09/10/14	1.022	2,610,992	5,418,204	207.52	29
	06/25/13	1.022	3,486,825	7,636,276	219.00	30
						31
	04/14/10, 03/31/15	1.022	4,352,190	18,769,230	431.26	32
	12/21/00, 03/10/03, 03/29/05, 08/01/05, 03/31/07, 03/31/10, 03/31/15	1.022	6,702,672	44,742,295	667.53	33
	01/05/05, 03/31/05, 03/31/07, 03/31/10, 03/31/15	1.022	16,311,110	75,529,131	463.05	34
	01/15/02, 04/01/03, 03/31/05, 03/31/07, 03/31/10, 06/12/12	1.022	4,638,180	23,300,531	502.36	35
	N/A	1.022	297,194	1,550,547	521.73	36
	11/28/05, 03/31/07, 03/31/10, 03/31/15	1.022	4,884,609	20,485,497	419.39	37
	01/31/06, 03/31/07, 03/31/10, 03/31/15	1.022	1,521,089	7,501,557	493.17	38
	06/28/06, 03/31/07, 03/31/10, 03/31/15	1.022	6,908,609	31,362,885	453.97	39
	04/02/08, 03/31/10, 03/31/15	1.022	412,677	1,477,758	358.09	40
	04/15/08, 03/31/10, 03/31/15	1.022	355,641	2,058,927	578.93	41
	04/23/08, 01/31/09, 03/31/10, 03/31/15	1.022	1,906,936	8,487,678	445.10	42
	10/29/09, 03/31/10	1.022	298,190	1,326,764	444.94	43
	11/03/09, 03/31/10, 04/30/10, 03/31/15	1.022	3,098,277	21,579,587	696.50	44
	11/02/09, 03/31/10, 03/31/15	1.022	2,488,946	12,774,091	513.23	45
	05/17/10, 03/31/15	1.022	335,692	1,253,587	373.43	46
	06/24/10	1.022	378,654	1,583,033	418.07	47
	09/06/11	1.022	776,801	4,200,743	540.77	48
	06/12/11, 03/31/15	1.022	121,115	479,781	396.14	49
	03/08/12, 03/31/15	1.022	875,069	4,927,709	563.12	50
	06/01/12, 03/31/15	1.022	920,693	4,076,391	442.75	51
	04/04/13, 03/31/15	1.022	1,575,472	8,827,851	560.33	52
	05/29/14, 03/31/15	1.022	169,632	641,795	378.35	53
	02/17/15	1.022	13,093	65,365	499.24	54
	07/18/13, 03/31/15	1.022	81,253	378,618	465.97	55
						56
						57
						58
						59
						60
						61
						62
						63
						64
						65
						66
						67
						68
						69
						70
						71
						72
						73
						74
						75
						76
			231,653,700	819,069,176		77

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

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

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

(less than 100,000 Mcf) may be grouped.
2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in

Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

performance of gas exchange services.
 3. List individually net transactions occurring during the year for each rate schedule.
 4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
N/A					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					41
					42

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

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 Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2	N/A					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>3. If the reported Mcf for any use is an estimated quantity, state</p> | <p>such fact in a footnote.</p> <p>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).</p> <p>5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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)	295,963	956,556	323.20	-	-
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	75,775	231,905	306.04	-	-
8	Transmission Measuring and Regulating Stations	857	245,725	772,030	314.18	-	-
9	Maintenance, Construction and Testing	367, 833	79,544	205,010	257.73	-	-
10	Gas Used in Company Buildings		63,051				
11							
12	Total Account 812 (Operations Usage)		464,095	1,208,945	260.50	-	-
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		760,058	2,165,501	284.91	-	-

(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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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)	
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	
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)	
Fifth Third Equipment Finance Company	Vehicles (Note 1), (Note 4)	
City of Jackson	Parking Structure (Note 4)	
SA Challenger, Inc.	Office Space (Note 4)	
Dixie Development, LLC	Storage	
Daniel Lee LaPoint Trust	Land	
Park Place	Land	

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

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.

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)

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.

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)	47,133				(Note 3)	
		149,031				(Note 3)	
		24,317				(Note 3)	
	(Note 2)	87,942				(Note 3)	
	(Note 2)	368,808				(Note 3)	
		120,362				(Note 3)	
		30,191				(Note 3)	
		16,191				(Note 3)	
		11,682				(Note 3)	
	(Note 2)	8,847				(Note 3)	
		14,983				(Note 3)	
		9,887				(Note 3)	
		60,000				(Note 3)	
		26,650				(Note 3)	
		27,000				(Note 3)	

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

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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	747,813
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	232,377
6		
7	EMPLOYEE RELOCATION EXPENSES	173,906
8		
9	VACATION LIABILITY	
10	To Accrue (Reduce) Vacation Earned	90,392
11		
12		
13	BOARD OF DIRECTOR FEES	617,382
14		
15	CONTINGENCY RESERVE	(1,700,000)
16		
17		
18		
19	OTHER	
20	Various Banks - Service Charges	1,558,764
21	Customer Insight & Quality	1,638,458
22	Customer Value Initiative	1,131,548
23	Communications	497,333
24	Audio Visual	26,916
25	Software Licensing Expense	14,355
26	Publishing Systems	12,769
27	Billing Credits	(29,377)
28	Lobbying Credits	(90,764)
29	Miscellaneous Under \$5,000	4,040
30	Total	4,764,042
31		
32		
33		
34		
35		
36	Total Account 930.2 (Gas)	4,925,912

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

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)

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. between the report years (1971, 1974 and every fifth year thereafter).
 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 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

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	16,150,805	-	125,608
6	Other storage plant	-	-	-
7	Base load LNG terminating and processing plant	-	-	-
8	Transmission plant	18,469,057	-	-
9	Distribution plant	97,035,157	-	-
10	General plant	10,930,786	-	-
11	Common plant gas			
12	Allocated gas portion of electric general plant	-	-	-
13	Allocated gas portion of common general plant	14,089,419	-	-
14	Allocated gas portion of common limited term plant	-	-	-
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	156,675,224	-	125,608

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

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)
(Continued)

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

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.

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.
4,742	879,407	884,149	Intangible plant	1
-	-	-	Production plant, manufactured gas	2
-	-	-	Production and gathering plant, natural gas	3
-	-	-	Products extraction plant	4
-	-	16,276,413	Underground gas storage plant	5
-	-	-	Other storage plant	6
-	-	-	Base load LNG terminating and processing plant	7
-	-	18,469,057	Transmission plant	8
-	-	97,035,157	Distribution plant	9
-	-	10,930,786	General plant	10
-	-	-	Common plant gas	11
-	-	-	Allocated gas portion of electric general plant	12
-	18,853,756	32,943,175	Allocated gas portion of common general plant	13
296,455	-	296,455	Allocated gas portion of common limited term plant	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
301,197	19,733,163	176,835,192	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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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		519	Units of Production
4	Underground Gas Storage Plant		555,443	2.93
5	Transmission Plant			
6	Offshore		-	-
7	Onshore		935,634	1.98
8	General Plant		109,748	5.40
9	Distribution		3,234,703	3.01
10	Transmission Plant (Onshore)		29,549	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 2015.
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2015 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

BLANK PAGE
(Next page is 500)

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

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

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	38,415	504	890	664	39,305	1
-	3	4,091	-	-	3	4,091	2
-	-	130,053	-	-	-	130,053	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
-	163	172,559	504	890	667	173,449	24
							25
							26
-	-	-	-	-	-	-	27
-	-	-	-	-	-	-	28
							29
							30
							31
							32
							33
							34
-	163	172,559	504	890	667	173,449	35

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

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	10	69,630,009
4			
5	St Clair	10	61,811,555
6			
7	Ray	15	268,590,647
8			
9	TRANSMISSION:		
10			
11	Northville	5	14,861,287
12			
13	White Pigeon	12	97,678,051
14			
15	Muskegon River Plant	11	47,012,932
16			
17	Freedom	7	15,497,067
18			
19			
20			
21			
22			
23	TOTAL	70	575,081,548
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			

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

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
985,069	(1)	1,752,914	278,891	17,477	3	3
245,058	(2)					4
821,492	(1)	3,817,969	250,022	9,350	5	5
195,859	(2)					6
1,363,499	(1)	2,755,367	395,447	12,193	6	7
324,717	(2)					8
						9
						10
216,308	(1)	569,894	68,563	5,660	2	11
50,002	(2)					12
1,562,063	(1)	1,828,716	443,402	23,196	5	13
170,981	(2)					14
929,006	(1)	2,430,980	293,178	17,863	6	15
151,346	(2)					16
522,254	(1)	1,522,558	166,860	18,127	3	17
96,278	(2)					18
						19
						20
						21
						22
6,399,691	(1)	14,678,398	1,896,363	103,866		23
1,234,241	(2)					24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	N/A									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										

BLANK PAGE
(Next page is 512)

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, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	-------------------------------------

GAS STORAGE PROJECTS

<p>1. Report particulars (details) for total gas storage projects.</p> <p>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).</p>	<p>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.</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Line No.	Item (a)	Total Amount (b)
	Natural Gas Storage Plant	
1	Land and Land Rights	17,054,137
2	Structures and Improvements	37,290,055
3	Storage Wells and Holders	84,548,372
4	Storage Lines	55,185,668
5	Other Storage Equipment	406,348,825
6	ARO Gas Intangible Asset	143,289
7	TOTAL (Enter Total of Lines 2 Thru 6)	600,570,346
8	Storage Expenses	
9	Operation	20,634,513
10	Maintenance	9,634,333
11	Rents	-
12	TOTAL (Enter Total of Lines 9 thru 11)	30,268,846
13	Storage Operations (In Mcf)	
14	Gas Delivered to Storage (1)	
15	January	56,875
16	February	18,809
17	March	1,981,323
18	April	11,579,550
19	May	18,662,771
20	June	20,716,276
21	July	21,648,690
22	August	20,980,658
23	September	17,489,120
24	October	8,070,393
25	November	815,133
26	December	168,602
27	TOTAL (Enter Total of Lines 15 thru 26)	122,188,200
28	Gas Withdrawn from Storage (1)	
29	January	33,727,271
30	February	35,221,943
31	March	9,167,275
32	April	672,353
33	May	41,373
34	June	24,485
35	July	27,779
36	August	35,954
37	September	63,903
38	October	641,454
39	November	10,630,896
40	December	17,509,297
41	TOTAL (Enter Total of Lines 29 Thru 40)	107,763,983

(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, 2015
GAS STORAGE PROJECTS (CONTINUED)			
Line No.	Item (a)	Total Amount (b)	
	Storage Operations (In Mcf)		
43	Top or Working Gas End of Year	103,553,382	
44	Cushion Gas (Including Native Gas)	155,774,008	
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	259,327,390	
46	Certificated Storage Capacity	304,902,728	
47	Number of Injection - Withdrawal Wells	827	
48	Number of Observation Wells	165	
49	Maximum Day's Withdrawal from Storage	1,899,369	
50	Date of Maximum Days' Withdrawal	1/8/2015	
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, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------------------	-------------------------------------

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
512	37	b	The statistic on this line has been updated.
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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

DISTRIBUTION AND TRANSMISSION LINES

1. Report below by States the total miles of pipeline operated by respondent at end of year.
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.
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.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to O.1) (b)
1	Overisel-Laingsburg Line 1100	83.0
2	Trunkline-White Pigeon Ln 1200	184.3
3	Overisel-Kalamazoo Line 1300	43.2
4	Northville-Clarkston Line 1400	23.3
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	126.6
29	Kinder Morgan Line	15.0
30	Freedom-Ovid Line	61.1
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	72.3
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	70.4
46		
47	Total Miles of Distribution Main	27,536.8
48	TOTAL	29,222.4

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)	Year of Report December 31, 2015
------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------	-------------------------------------

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	2/19/2015		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,659,000	
3	Deliveries to Others (End User Transport)		N/A	
4	TOTAL		2,659,000	
5	Date of Second Highest Day's Deliveries	2/15/2015		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,575,000	
7	Deliveries to Others (End User Transport)		N/A	
8	TOTAL		2,575,000	
9	Date of Third Highest Day's Deliveries	2/14/2015		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,462,000	
11	Deliveries to Others (End User Transport)		N/A	
12	TOTAL		2,462,000	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	2/14/2015 2/15/2015 2/16/2015		
14	Deliveries to Customers Subject to MPSC Rate Schedules		7,422,000	
15	Deliveries to Others (End User Transport)		N/A	
16	TOTAL		7,422,000	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		5,431,000	
19	Supplies from Other Peaking Facilities		N/A	
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	February		
21	Deliveries to Customers Subject to MPSC Rate Schedules		57,429,000	
22	Deliveries to Others (End User Transport)		N/A	
23	TOTAL		57,429,000	

(1) Gas Day: 9:00am to 9:00am (Central Time) Beginning on Date Indicated.
End User Transport is included in Deliveries to Customers

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

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.

LEGEND

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

STRAITS OF MACKINAC

Consumers Energy

INTEGRATED NATURAL GAS SYSTEM
GAS SYSTEM MAP

