

MICHIGAN PUBLIC SERVICE COMMISSION

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

This form is authorized by [1919 PA 419](#), as amended, being [MCL 460.55](#) et seq.; and [1969 PA 306](#), as amended, being [MCL 24.201](#) et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you in [violation of state law](#).

Report submitted for year ending: December 31, 2023																	
Present name of respondent: Consumers Energy Company																	
Address of principal place of business: One Energy Plaza, Jackson, MI 49201																	
Utility representative to whom inquires regarding this report may be directed: <table><tr><td>Name:</td><td>Scott B. McIntosh</td><td>Title:</td><td>Vice President, Controller & CAO</td></tr><tr><td>Address:</td><td colspan="3">One Energy Plaza</td></tr><tr><td>City:</td><td>Jackson</td><td>State:</td><td>MI Zip: 49201</td></tr><tr><td>Telephone, Including Area Code:</td><td colspan="3">(517) 788-0948</td></tr></table>		Name:	Scott B. McIntosh	Title:	Vice President, Controller & CAO	Address:	One Energy Plaza			City:	Jackson	State:	MI Zip: 49201	Telephone, Including Area Code:	(517) 788-0948		
Name:	Scott B. McIntosh	Title:	Vice President, Controller & CAO														
Address:	One Energy Plaza																
City:	Jackson	State:	MI Zip: 49201														
Telephone, Including Area Code:	(517) 788-0948																
If the utility name has been changed during the past year: <table><tr><td>Prior Name:</td><td></td></tr><tr><td>Date of Change:</td><td></td></tr></table>		Prior Name:		Date of Change:													
Prior Name:																	
Date of Change:																	
Two copies of the published annual report to stockholders: <table><tr><td>[X]</td><td>were forwarded to the Commission</td></tr><tr><td>[]</td><td>will be forwarded to the Commission</td></tr><tr><td colspan="2">on or about 3/21/2024</td></tr></table>		[X]	were forwarded to the Commission	[]	will be forwarded to the Commission	on or about 3/21/2024											
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Annual reports to stockholders: <table><tr><td>[X]</td><td>are published</td></tr><tr><td>[]</td><td>are not published</td></tr></table>		[X]	are published	[]	are not published												
[X]	are published																
[]	are not published																


FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Jillian Bowden) at
BowdenJ2@michigan.gov OR forward correspondence to:

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

MPSC FORM P-522

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

IDENTIFICATION		
1 Exact Legal Name of Respondent Consumers Energy Company		2 Year of Report December 31, 2023
3 Previous Name and Date of Change (if name changed during year)		
4 Address of Principal Business Office at End of Year (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
5 Name of Contact Person Scott B. McIntosh	6 Title of Contact Person Vice President, Controller & CAO	
7 Address of Contact Person (Street, City, St., Zip) One Energy Plaza, Jackson, MI 49201		
8 Telephone of Contact Person, Including Area Code: (517) 788-0948	9 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da,Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
1 Name Scott B. McIntosh	3 Signature 	4 Date Signed (Mo, Da,Yr) 3/21/2024
2 Title Vice President, Controller & CAO		

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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."		
(a)	(b)	(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	N/A	
Gas Plant Held for Future Use	214	N/A	
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	See P-521	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	See P-521	
Investments	222-223	See P-521	
Investment in Subsidiary Companies	224-225	See P-521	
Gas Prepayments Under Purchase Agreements	226-227		
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	N/A	
Prepayments	230		
Extraordinary Property Losses	230	See P-521	
Unrecovered Plant and Regulatory Study Costs	230	See P-521	
Preliminary Survey and Investigation Charges	231		
Other Regulatory Assets	232	See P-521	
Miscellaneous Deferred Debits	233	See P-521	
Accumulated Deferred Income Taxes (Account 190)	234-235	See P-521	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
LIST OF SCHEDULES (Natural Gas Utility)			
(a)	(b)	(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		
Customer Choice Sales Data by Rate Schedules	306C		
Off-System Sales - Natural Gas	M 310A-B	N/A	
Revenue from Transportation of Gas of Others - Natural Gas	312-313		
Revenue from Storing Gas of Others - Natural Gas	314	N/A	
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	N/A	
Abandoned Leases	326	N/A	
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		
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	

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Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
LIST OF SCHEDULES (Natural Gas Utility)			
(a)	(b)	(c)	
COMMON SECTION			
Regulatory Commission Expenses	350-351	See P-521	
Research, Development and Demonstration Activities	352-253		
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	N/A	
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		
Distribution and Transmission Lines	M 514		
Liquefied Petroleum Gas Operations	516-517	N/A	
Distribution System Peak Deliveries	M 518		
Auxiliary Peaking Facilities	519		
System Map	522		
Footnote Data	551		
Stockholders' Report	--		
MPSC SCHEDULES			
Reconciliation of Deferred Income Tax Expenses	117A-B	See P-521	
Operating Loss Carryforward	117C	See P-521	
Notes & Accounts Receivable Summary for Balance Sheet	228A	See P-521	
Accumulated Provision for Uncollectible Accounts - Credit	228A	See P-521	
Receivables From Associated Companies	228B	See P-521	
Materials and Supplies	228C	See P-521	
Notes Payable	260A	See P-521	
Payables to Associated Companies	260B	See P-521	
Customer Advances for Construction	268	See P-521	
Accumulated Deferred Income Taxes - Temporary	277	See P-521	
Gas Operation and Maintenance Expenses (Nonmajor)	320N-324N	See P-521	
Lease Rentals Charged	333A-333D		
Depreciation, Depletion and Amortization of Gas Plant (Nonmajor)	336N	See P-521	
Particulars Concerning Certain Other Income Accounts	341	See P-521	
Gain or Loss on Disposition of Property	342A-B	See P-521	
Expenditures for Certain Civic, Political and Related Activities	343	See P-521	
Common Utility Plant and Expenses	356	See P-521	
Summary of Costs Billed to Associated Companies	358-359	See P-521	
Summary of Costs Billed from Associated Companies	360-361	See P-521	

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Consumers Energy Company			

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

- | | |
|--|--|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Complete Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d) , as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p> | <p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b).</p> <p>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.</p> <p>Attach supplemental statements showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distribution of these</p> |
|--|--|

Line No.	Acct No	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1		1. INTANGIBLE PLANT		
2	301.0	Organization	33,468	—
3	302.0	Franchises and Consents	353,623	881
4	303.0	Miscellaneous Intangible Plant	41,837,611	2,915,881
5		TOTAL Intangible Plant	42,224,702	2,916,762
6		2. PRODUCTION PLANT		
7		Manufactured Gas Production Plant		
8	304.1	Land	—	—
9	304.2	Land Rights	—	—
10	305.0	Structures and Improvements	—	—
11	306.0	Boiler Plant Equipment	—	—
12	307.0	Other Power Equipment	—	—
13	308.0	Coke Ovens	—	—
14	309.0	Producer Gas Equipment	—	—
15	310.0	Water Gas Generating Equipment	—	—
16	311.0	Liquefied Petroleum Gas Equipment	—	—
17	312.0	Oil Gas Generating Equipment	—	—
18	313.0	Generating Equipment - Other Processes	—	—
19	314.0	Coal, Coke and Ash Handling Equipment	—	—
20	315.0	Catalytic Cracking Equipment	—	—
21	316.0	Other Reforming Equipment	—	—
22	317.0	Purification Equipment	—	—
23	318.0	Residual Refining Equipment	—	—
24	319.0	Gas Mixing Equipment	—	—
25	320.0	Other Equipment	—	—
26		TOTAL Manufactured Gas Production Plant	—	—

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
<p>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.</p> <p>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.</p>			<p>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.</p> <p>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.</p>		
Retirements	Adjustments	Transfers	Balance at End of Year	Acct No.	Line No.
(d)	(e)	(f)	(g)		
					1
—	—	—	33,468	301.0	2
11,874	—	—	342,630	302.0	3
19,728,748	—	70	25,024,814	303.0	4
19,740,622	—	70	25,400,912		5
					6
					7
—	—	—	—	304.1	8
—	—	—	—	304.2	9
—	—	—	—	305.0	10
—	—	—	—	306.0	11
—	—	—	—	307.0	12
—	—	—	—	308.0	13
—	—	—	—	309.0	14
—	—	—	—	310.0	15
—	—	—	—	311.0	16
—	—	—	—	312.0	17
—	—	—	—	313.0	18
—	—	—	—	314.0	19
—	—	—	—	315.0	20
—	—	—	—	316.0	21
—	—	—	—	317.0	22
—	—	—	—	318.0	23
—	—	—	—	319.0	24
—	—	—	—	320.0	25
—	—	—	—		26

Name of Respondent		This Report Is:		Date of Report	Year of Report
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No.	Acct No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
27		Natural Gas Production & Gathering Plant			
28	325.1	Producing Lands	—	—	
29	325.2	Producing Leaseholds	—	—	
30	325.3	Gas Rights	—	—	
31	325.4	Rights of Way	—	—	
32	325.5	Other Land	—	—	
33	325.6	Other Land Rights	—	—	
34	326.0	Gas Well Structures	—	—	
35	327.0	Field Compressor Station Structures	—	—	
36	328.0	Field Measuring and Regulating Station Structures	—	—	
37	329.0	Other Structures	116,071	—	
38	330.0	Producing Gas Wells - Well Construction	61,603	—	
39	331.0	Producing Gas Wells - Well Equipment	40,523	—	
40	332.0	Field Lines	4,825	—	
41	333.0	Field Compressor Station Equipment	—	—	
42	334.0	Field Measuring and Regulating Station Equipment	77,146	—	
43	335.0	Drilling and Cleaning Equipment	—	—	
44	336.0	Purification Equipment	211,952	—	
45	337.0	Other Equipment	100,433	—	
46	338.0	Unsuccessful Exploration & Development Costs	8,224,143	—	
47		TOTAL Production and Gathering Plant	8,836,696	—	
48		Products Extraction Plant			
49	340.1	Land	—	—	
50	340.2	Land Rights	—	—	
51	341.0	Structures and Improvements	—	—	
52	342.0	Extraction and Refining Equipment	—	—	
53	343.0	Pipe Lines	—	—	
54	344.0	Extracted Products Storage Equipment	—	—	
55	345.0	Compressor Equipment	—	—	
56	346.0	Gas Measuring and Regulating Equipment	—	—	
57	347.0	Other Equipment	—	—	
58		TOTAL Products Extraction Plant	—	—	
59		TOTAL Natural Gas Production Plant	8,836,696	—	
60		SNG Production Plant (Submit Supplemental Statement)	—	—	
61		TOTAL Production Plant	8,836,696	—	
62		3. Natural Gas Storage and Processing Plant			
63		Underground Storage Plant			
64	350.1	Land	7,850,078	566,751	

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Acct No.	Line No. 27
—	—	—	—	325.1	28
—	—	—	—	325.2	29
—	—	—	—	325.3	30
—	—	—	—	325.4	31
—	—	—	—	325.5	32
—	—	—	—	325.6	33
—	—	—	—	326.0	34
—	—	—	—	327.0	35
—	—	—	—	328.0	36
—	—	—	116,071	329.0	37
—	—	—	61,603	330.0	38
—	—	—	40,523	331.0	39
—	—	—	4,825	332.0	40
—	—	—	—	333.0	41
—	—	—	77,146	334.0	42
—	—	—	—	335.0	43
—	—	—	211,952	336.0	44
—	—	—	100,433	337.0	45
—	—	—	8,224,143	338.0	46
—	—	—	8,836,696		47
					48
—	—	—	—	340.1	49
—	—	—	—	340.2	50
—	—	—	—	341.0	51
—	—	—	—	342.0	52
—	—	—	—	343.0	53
—	—	—	—	344.0	54
—	—	—	—	345.0	55
—	—	—	—	346.0	56
—	—	—	—	347.0	57
—	—	—	—		58
—	—	—	8,836,696		59
—	—	—	—		60
—	—	—	8,836,696		61
					62
					63
—	—	—	8,416,829	350.1	64

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, 2023
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	2,445,241	—
66	351.0	Structures and Improvements	157,405,364	6,675,904
67	352.0	Wells	248,521,738	34,929,014
68	352.1	Storage Leaseholds and Rights	6,967,120	—
69	352.2	Reservoirs	—	—
70	352.3	Non-Recoverable Natural Gas	—	—
71	353.0	Lines	118,168,823	6,229,933
72	354.0	Compressor Station Equipment	436,357,040	45,294,396
73	355.0	Measuring and Regulating Equipment	29,818,879	1,780,097
74	356.0	Purification Equipment	123,142,238	4,701,133
75	357.0	Other Equipment	38,011,531	6,803,110
76	358.0	Gas in Underground Storage-Noncurrent	26,165,307	—
77	358.1	Asset Retirement Costs for Underground Storage Plant	2,590,345	—
78		TOTAL Underground Storage Plant	1,197,443,704	106,980,338
79		Other Storage Plant		
80	360.1	Land	—	—
81	360.2	Land Rights	—	—
82	361.0	Structures and Improvements	—	—
83	362.0	Gas Holders	—	—
84	363.0	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	1,197,443,704	106,980,338

Name of Respondent	This Report Is:	Date of Report	Year of Report
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at End of Year	Acct No	Line No.
(d)	(e)	(f)	(g)		
—	—	(89,613)	2,355,628	350.2	65
266,116	—	4,390,580	168,205,732	351.0	66
3,455,929	—	(2,425,731)	277,569,092	352.0	67
—	—	—	6,967,120	352.1	68
—	—	—	—	352.2	69
—	—	—	—	352.3	70
790,567	—	(5,258,658)	118,349,531	353.0	71
2,859,667	(3,923)	16,894,993	495,682,839	354.0	72
1,594,793	2,867	(513,725)	29,493,325	355.0	73
69,668	—	(11,566,518)	116,207,185	356.0	74
112,495	1,056	(1,440,609)	43,262,593	357.0	75
—	—	—	26,165,307	358.0	76
—	—	—	2,590,345	358.1	77
9,149,235	—	(9,281)	1,295,265,526		78
					79
—	—	—	—	360.1	80
—	—	—	—	360.2	81
—	—	—	—	361.0	82
—	—	—	—	362.0	83
—	—	—	—	363.0	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
9,149,235	—	(9,281)	1,295,265,526		103

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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)
104		4. Transmission Plant		
105	365.1	Land	25,305,476	911,106
106	365.2	Land Rights	40,658,337	(17,296)
107	365.3	Rights of Way	—	—
108	366.0	Structures and Improvements	121,756,075	9,937,954
109	367.0	Mains	1,547,473,495	303,890,933
110	368.0	Compressor Station Equipment	338,134,216	19,940,895
111	369.0	Measuring and Regulating Station Equipment	337,540,098	39,703,039
112	370.0	Communication Equipment	12,964,009	682,331
113	371.0	Other Equipment	16,008,289	1,189,559
114	372.0	ARO for Transmission Plant	458,056	—
115		TOTAL Transmission Plant	2,440,298,051	376,238,521
116		5. Distribution Plant		
117	374.1	Land	2,230,472	—
118	374.2	Land Rights	23,943,223	1,441,473
119	375.0	Structures and Improvements	45,936,001	10,757,080
120	376.0	Mains	2,221,832,620	108,148,421
121	377.0	Compressor Station Equipment	9,891,723	—
122	378.0	Measuring and Regulating Station Equipment - General	266,839,502	32,688,331
123	379.0	Measuring and Regulating Station Equipment - City Gate	—	—
124	380.0	Services	3,096,593,408	316,280,028
125	381.0	Meters	546,186,674	20,248,664
126	382.0	Meter Installations	423,184,613	24,952,512
127	383.0	House Regulators	91,250,166	12,534,924
128	384.0	House Regulator Installations	—	—
129	385.0	Industrial Measuring and Regulating Station Equipment	—	—
130	386.0	Other Prop. on Customer's Premises	—	—
131	387.0	Other Equipment	—	—
132	388.0	Asset Retirement Costs for Distribution Plant	221,867,945	(1,133,286)
133		TOTAL Distribution Plant	6,949,756,347	525,918,147
134		6. GENERAL PLANT		
135	389.1	Land	2,113,059	—
136	389.2	Land Rights	1,516	—
137	390.0	Structures and Improvements	88,148,980	12,923,214
138	391.0	Office Furniture and Equipment	6,660,562	302,656
139	391.2	Computers and Computer Related Equipment	6,837,307	1,267,239
140	392.0	Transportation Equipment	78,255,116	3,486,918
141	393.0	Stores Equipment	58,269	—
142	394.0	Tools, Shop and Garage Equipment	27,601,598	10,517,239
143	395.0	Laboratory Equipment	15,691	5,355

Name of Respondent		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023	
Consumers Energy Company					
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at End of Year	Acct No.	Line No.
(d)	(e)	(f)	(g)		
					104
—	—	—	26,216,582	365.1	105
—	—	—	40,641,041	365.2	106
—	—	—	—	365.3	107
460,054	—	8,033,002	139,266,977	366.0	108
3,235,905	—	2,799,577	1,850,928,100	367.0	109
1,221,118	—	(11,108,012)	345,745,981	368.0	110
5,342,653	—	550,913	372,451,397	369.0	111
850,964	—	31,901	12,827,277	370.0	112
2,201	—	314,550	17,510,197	371.0	113
—	—	—	458,056	372.0	114
11,112,895	—	621,931	2,806,045,608		115
					116
—	—	—	2,230,472	374.1	117
—	—	—	25,384,696	374.2	118
166,991	—	1,056,457	57,582,547	375.0	119
2,708,672	—	28,240,476	2,355,512,845	376.0	120
—	—	—	9,891,723	377.0	121
1,455,538	—	(2,281,231)	295,791,064	378.0	122
—	—	—	—	379.0	123
10,473,885	—	(23,840,002)	3,378,559,549	380.0	124
10,968,846	—	249,540	555,716,032	381.0	125
2,782,002	—	2,580,208	447,935,331	382.0	126
714,552	—	(219,735)	102,850,803	383.0	127
—	—	—	—	384.0	128
—	—	—	—	385.0	129
—	—	—	—	386.0	130
—	—	—	—	387.0	131
—	—	—	220,734,659	388.0	132
29,270,486	—	5,785,713	7,452,189,721		133
					134
—	—	—	2,113,059	389.1	135
—	—	—	1,516	389.2	136
462,440	—	38,031	100,647,785	390.0	137
93,319	—	(26,683)	6,843,216	391.0	138
2,672,621	—	3,691	5,435,616	391.2	139
4,456,660	—	4,790,039	82,075,413	392.0	140
—	—	—	58,269	393.0	141
52,523	—	(214,224)	37,852,090	394.0	142
—	—	—	21,046	395.0	143

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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)
144	396.0	Power Operated Equipment	34,784,629	2,083,230
145	397.0	Communication Equipment	10,500,802	95,651
146	398.0	Miscellaneous Equipment	927,784	207,242
147		SUBTOTAL	255,905,313	30,888,744
148	399.0	Other Tangible Property	—	—
149		TOTAL General Plant	255,905,313	30,888,744
150		TOTAL (Accounts 101 and 106)	10,894,464,813	1,042,942,512
151	101.1	Property Under Capital Leases	8,043,750	1,053,487
152	102.0	Gas Plant Purchased (See Instruction 8)	—	—
153	(Less) 102	Gas Plant Sold (See Instruction 8)	—	
154	103.0	Experimental Gas Plant Unclassified	—	
155		TOTAL GAS PLANT IN SERVICE	10,902,508,563	1,043,995,999

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements	Adjustments	Transfers	Balance at End of Year	Acct No.	Line No.
(d)	(e)	(f)	(g)		
909,503	—	351,831	36,310,187	396.0	144
293,868	—	—	10,302,585	397.0	145
23,645	—	—	1,111,381	398.0	146
8,964,579	—	4,942,685	282,772,163		147
—	—	—	—	399.0	148
8,964,579	—	4,942,685	282,772,163		149
78,237,817	—	11,341,118	11,870,510,626		150
799,094	1,527,559	(2,768,750)	7,056,952	101.1	151
	—	—	—	102.0	152
—	—	—	—	102.0	153
—	—	—	—	103.0	154
79,036,911	1,527,559	8,572,368	11,877,567,578		155

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr)		Year of Report December 31, 2023	
GAS PLANT LEASED TO OTHERS (Account 104)							
1. Report below the information called for concerning gas plant leased to others.				2. In Column (c) give the date of Commission authorizaton of the lease of gas plant to others.			
Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Author- iazation (c)	Expiration Date of Lease (d)	Balance at End of Year		
1	N/A						
2							
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47	TOTAL				0		

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2023	Year of Report December 31, 2023
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 to Account 105.		
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	NA			
3				
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42	TOTAL			0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2023	Year of Report December 31, 2023
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	N/A			
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47	TOTAL			\$0

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.				
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Intangible Plant - Gas Total	3,703,631	6,277,944	
2				
3	Natural Gas Store & Processing Plant Total	96,901,063	227,429,361	
4				
	Natural Gas Production Plant Total	39,223,455	76,354,849	
5				
6	Transmission Plant - Gas Total	111,955,238	166,332,862	
7				
8	Distribution Plant - Gas Total	37,900,036	652,504,016	
9				
10	General Plant - Gas Total	10,205,734	30,057,082	
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42	TOTAL	299,889,157	1,158,956,114	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2023
CONSTRUCTION OVERHEADS-GAS			
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1	Engineering and Supervision	182,646,974	537,002,043
2	Administrative and General	74,782,350	318,171,107
3	Pension	18,859,589	318,707,903
4	Allowance for Funds Used During Construction	5,081,516	188,723,753
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46	TOTAL	281,370,429	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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.		
<p>ENGINEERING AND SUPERVISION</p> <p>Includes (1) charges by outside engineering companies and (2) the actual time and expenses of Company employees devoted to the design, planning and supervision of construction jobs. Costs were derived by direct charges from payrolls, invoices, vouchers, etc. On major construction jobs these costs were charged directly to the construction job involved. On minor construction jobs these costs were accumulated in a construction clearing account which was distributed pro rata over all minor construction jobs, except land and land rights, and general equipment, on the basis of direct labor and material charges.</p> <p>ADMINISTRATIVE AND GENERAL</p> <p>An examination was made of the various expenses classified as administration and general to determine those containing substantial amounts applicable to construction expenditures. Costs were allocated to construction on the basis of (1) time spent on construction-related activities and (2) by direct charges from payrolls, invoices, vouchers, etc. The total allocated was distributed pro rata over all construction jobs on the basis of direct company labor and engineering and supervision costs.</p> <p>PENSION</p> <p>Pension expenses were allocated directly, based on payroll charges, to the various work orders.</p> <p>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</p> <p>An allowance is applied on all construction where the period of construction is greater than six months and the cost is expected to exceed \$50,000 (exclusive of the allowance). It is computed monthly and based on the accumulated balance of total construction costs. The allowance is charged during the actual period of construction, starting from the date that field construction begins and terminating when the facility is tested and placed in or is ready for service.</p> <p>INSURANCE</p> <p>Most insurance costs have been charged directly to the major construction jobs to which they apply.</p> <p>PROPERTY TAXES</p> <p>Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major plant jobs are actual taxes paid. Taxes capitalized on other than the major plant jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.</p>			

Name of Respondent Consumers 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, 2023	Year of Report December 31, 2023		
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108 and 109)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-211, column (d), excluding retirements of non-depreciable property. 3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is remove from service.		If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in process at year end in the appropriate functional classification. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.			
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Leased to Others (e)
1	Balance Beginning of Year	3,511,417,957	3,511,417,957	—	—
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	302,530,062	302,530,062	—	—
4	(403.1) Deprec. And Deplet. Expense	—	—	—	—
5	(413) Exp. of Gas Plt. Leas. to Others	—	—	—	—
6	Transportation Expenses-Clearing	12,935,114	12,935,114	—	—
7	Other Clearing Accounts	—	—	—	—
8	Other Accounts (Specify):	—	—	—	—
9		—	—	—	—
10	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 9)	315,465,176	315,465,176	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(58,497,195)	(58,497,195)	—	—
13	Cost of Removal	(46,370,922)	(46,370,922)	—	—
14	Salvage (Credit)	2,873,712	2,873,712	—	—
15	TOTAL Net Charges for Plant Ret. (Enter Total of lines 12 thru 14)	(101,994,405)	(101,994,405)	—	—
16	Other Debit or Credit Items (Describe):				
17	See Footnote 1	17,751,548	17,751,548	—	—
18	Retirement WIP	(1)	(1)	—	—
19	Balance End of Year (Enter Total of lines 1, 10, 15, and 17)	3,742,640,275	3,742,640,275	—	—
Section B. Balances at End of Year According to Functional Classifications					
20	Production - Manufactured Gas	—	—	—	—
21	Production & Gathering - Natural Gas	207,910	207,910	—	—
22	Products Extraction - Natural Gas	—	—	—	—
23	Underground Gas Storage	259,237,466	259,237,466	—	—
24	Other Storage Plant	—	—	—	—
25	Base Load LNG Terminating & Processing Plant	—	—	—	—
26	Transmission	479,219,520	479,219,520	—	—
27	Distribution	2,858,518,351	2,858,518,351	—	—
28	General	145,457,028	145,457,028	—	—
29	TOTAL (Enter Total of Lines 20 thru 28)	3,742,640,275	3,742,640,275	—	—
1. Line 17, column (c) amount consists primarily of activity related to updating of SFAS 143, Accounting for Asset Retirement Obligations.					
2. Gas Plant in Service Retirements- Page 212B, Line 150, Col (d) Nondepreciable Property Sale of Radio Tower and Fleet Assets Other Adjustments Book Cost of Plant Retired-Line 12, Col (c)					
		78,237,817			
		(19,740,622)			
		—			
		—			
		58,497,195			

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023			
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote a concise statement of the facts and accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed</p>		<p>with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.</p> <p>5. Report pressure base of gas volumes as 14.65 psia at 60 degrees F.</p>				
No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	—	839,459,584	—	—	839,459,584
2	Gas Delivered to Storage (contra Account)	—	305,933,101	—	—	305,933,101
3	Gas Withdrawn from Storage (contra Account)	—	558,794,212	—	—	558,794,212
4	Other Debits or Credits (Net)	—	—	—	—	—
5	Balance at End of Year	—	586,598,473	—	—	586,598,473
6	Mcf	—	149,474,208	—	—	149,474,208
7	Amount Per Mcf	—	4	—	—	4
8	State basis of segregation of inventory between current and noncurrent portions:					
9	The company has elected to use Account 358 for non-current gas.					

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2023	Year of Report December 31, 2023
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS				
1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, <i>Prepayments</i> . (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.				
	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
Line No.			Mcf (14.73 psia at ° 60 F) (c)	Amount (d)
1	N/A			
2				
3				
4				
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8				
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10				
11				
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40				
41				
42	TOTAL			—

Name of Respondent Consumers Energy Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) December 31, 2023	Year of Report December 31, 2023	
GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).						
4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.						
BALANCE END OF YEAR		Prepayments in CURRENT YEAR				
Mcf (14.73 psia at ° 60 F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at ° 60 F) (h)	Percent of Year's required take (i)	Make-up Period expiration date (j)	Line No.
						1
						2
						3
						4
						5
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2023
FOOTNOTE DATA				
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)	
226	1	d	Account 165 includes \$5,570,637 for Prepaid Manure.	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023		
ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION (Accounts 124, 166 and 167)							
1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, Advances for Gas Exploration, Development and Production, and 167, Other Advances for Gas, whether reported in Accounts 166, 167 or reclassified to Account 124, Other Investments. List Account 124 items first. 2. In column (a) give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting				estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below. 3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments or other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).			
Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1	N/A						
2							
3							
4							
5							
6							
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2023	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226-227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance End of Year (b)	
1	Prepaid OPEB					780,522,704	
2	Prepaid Pension					586,404,809	
3	Prepaid IT Costs-Software Maintenance					28,848,781	
4	Prepaid Insurance					15,304,978	
5	Undelivered Gas					0	
6	Prepaid Facilities					9,349,428	
7	Prepaid Manure					5,570,637	
8	Prepaid Taxes (pages 262-263) MPSC Assessment					4,564,314	
9	Prepaid IT Costs-Hardware Maintenance					4,557,535	
10	Prepaid Subscriptions					1,138,563	
11	Prepaid Lease/Rent					651,970	
12	Prepaid Consulting					521,262	
13	Prepaid Substation Equipment					469,825	
14	Prepaid NERC					427,572	
15	Prepaid MAIPF Fees					199,613	
16	Prepaid State of Michigan DNR					178,656	
17	Prepaid License Plate Fees					122,037	
18	Prepaid Employee Training					81,966	
19	Prepaid Postage					63,249	
20	Prepaid Other					339,075	
TOTAL					1,439,316,974		
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1, and period of amortization (mo, to, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged Amount (d) (e)		Balance at End of Year (f)	
1	None - No Activity						
2							
3							
4							
5							
6							
7							
8							
9	TOTAL	0	0		0	0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged Amount (d) (e)		Balance at End of Year (f)	
10	None - No Activity						
11							
12							
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29							
30	TOTAL	0	0		0	0	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		December 31, 2023	
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)							
1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.				and Investigation Charges, and Account 183.2, Other Preliminary Survey and Investigation Charges.			
2. For gas companies, report separately amounts included in Account 183.1, Preliminary Natural Gas Survey				3. Minor items (less than \$250,000) may be grouped by classes.			
Line No.	Description and Purpose of Project (a)	Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2	RNG Feasibility Studies (6) - 183.1	339,711	41,126	107	219,630	161,207	
3							
4	Spring Creek RNG Feasibility Study - 183.1	36,123	1,260,531	107	1,296,654	—	
5							
6	TDI Farms RNG Feasibility Study - 183.1	73,462	702,216	107	775,678	—	
7							
8	Decarbonization Strategic Asset Investment Plan - 183.2	437,001	300,000	107	300,000	437,001	
9							
10	MAOP Standardization Engineering Analysis - 183.2	2,596,776	1,328,266		—	3,925,042	
11							
12							
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44	TOTAL	3,483,073	3,632,139		2,591,962	4,523,250	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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	1,652,134,388	1,881,228,726
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	501,378,371	568,906,314
5	Large (or Ind.) (See Instr. 6)	61,189,252	75,311,397
6	482 Other Sales to Public Authorities	—	—
7	484 Interdepartmental Sales	984,535	2,317,068
8	TOTAL Sales to Ultimate Consumers	2,215,686,546	2,527,763,505
9	483 Sales for Resale	—	—
10	TOTAL Nat. Gas Service Revenues	2,215,686,546	2,527,763,505
11	Revenues from Manufactured Gas	—	—
12	TOTAL Gas Service Revenues	2,215,686,546	2,527,763,505
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers	—	—
15	487 Forfeited Discounts	6,322,115	6,196,018
16	488 Misc. Service Revenues	69,498,407	67,786,407
17	489 Rev. from Trans. of Gas of Others	139,613,952	127,451,764
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	289,687	450,371
22	494 Interdepartmental Rents	—	—
23	495 Other Gas Revenues	16,267,031	12,726,261
24	TOTAL Other Operating Revenues	231,991,192	214,610,821
25	TOTAL Gas Operating Revenues	2,447,677,738	2,742,374,326
26	(Less) 496 Provision for Rate Refunds	47,757,937	26,839,197
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	2,399,919,801	2,715,535,129
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	2,214,702,011	
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	984,535	
33	TOTAL (Same as Line 10, Columns (b) and (d))	2,215,686,546	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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	
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
			1
141,197,862	163,031,314	1,683,982	2
			3
51,478,275	58,163,859	128,943	4
6,901,835	8,305,069	3,731	5
—	—	—	6
118,119	297,872	57	7
199,696,091	229,798,114	1,816,713	8
—	—	—	9
199,696,091	229,798,114	1,816,713	10
			11
NOTES			12
			13
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			27
			28
199,577,972			29
—			30
—			31
118,119			32
199,696,091			33

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
Consumers Energy Company			

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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023

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	17,732	1,191,173	14,036,036	67.18	791.57	11.78
3	B. Residential space heating service	1,666,250	140,006,689	1,605,646,298	84.03	963.63	11.47
4	CD. Commercial service						
5	C. Commercial service, except SH	128,943	51,478,275	488,700,897	399.23	3,790.05	9.49
6	D. Commercial space heating						
7	E. Industrial service	3,731	6,901,835	59,825,629	1,849.86	16,034.74	8.67
8	F. Public street & highway lighting						
9	G. Other sales to public authorities						
10	H. Interdepartmental sales	57	118,119	949,327	2,072.26	16,654.86	8.04
11	I. Other sales						
12	A-I. Total sales to ultimate customers	1,816,713	199,696,091	2,169,158,187	109.92	1,194.00	10.86
13	J. Sales to other gas utilities for resale	—	—	—			
14	A-J. TOTAL SALES OF GAS	1,816,713	199,696,091	2,169,158,187	109.92	1,194.00	10.86
15	K. Other gas revenues			230,761,614			
16	A-K. TOTAL GAS OPERATING REVENUE			2,399,919,801			

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

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023

625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR

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

Line No.	Rate schedule designation (a)	Type of service to which schedule is applicable (b)	Class of service (c)	Average number of customers per month (d)	Mcf Sold (e)	Revenue (to nearest dollar) (f)
1	Residential - Rate A	(1)	A	17,732	1,230,864	14,897,931
2	Residential - Rate A	(2)	B	1,657,141	139,657,802	1,682,913,322
3	Residential - Rate A-1	(2)	A & B	9,109	5,389,136	55,959,839
4	Comm & Ind - Rate GS-1	(3)	C, D & E	114,219	29,093,959	305,045,900
5	Comm & Ind - Rate GS-2	(3)	C, D & E	17,811	23,797,790	230,304,073
6	Comm & Ind - Rate GS-3	(3)	C, D & E	638	7,146,837	59,270,960
7	Commercial - Rate GL-1	(4)	F	6	552	3,838
8	Interdepartmental	(5)	H	57	134,836	1,183,142
9	Total Sales to Ultimate Customers			1,816,713	206,451,776	2,349,579,005
10	Unbilled Sales and Revenue				(6,755,685)	(133,892,459)
11	Provisions for Rate Refunds				—	(46,528,359)
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	Net Sales and Revenues				199,696,091	2,169,158,187

(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	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
Consumers Energy Company			

625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES

1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).
2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.
3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.
4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.

5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.
6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.
7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

Line No.	Rate Schedule Designation (a)	Type of Service to which Schedule is applicable (b)	Class of Service (c)	Average Number of Customers per Month (d)	Mcf Sold (e)	Revenue (Show to nearest dollar) (f)
1	752; 753	Residential	A, B	124,077	12,052,202	174,462,072
2	277; 278; 289	Commercial	C, D	20,955	16,209,037	164,424,159
3	279; 280; 290	Industrial	E	1,077	2,281,728	22,045,053
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	TOTALS			146,109	30,542,967	360,931,284

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
OFF-SYSTEM SALES -- NATURAL GAS				
Report particulars (details) concerning off-system sales. Off- system sales include all sales other than MPSC approved rate schedule sales.				
Line No.	Name (a)	Point of Delivery (City or town <u>and</u> State) (b)	Account (c)	Mcf of Gas Sold (Approx. B.T.U. per Cubic Ft.) (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023		
OFF-SYSTEM SALES - NATURAL GAS (Continued)					
Revenue for Year (See Instr. 5) (e)	Average Revenue per Mcf (in cents) (f)	Peak Day Delivery to Customers			Line No.
		Date (g)	Mcf		
			Noncoincidental (h)	Coincidental (i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
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					20

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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			
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20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
TOTAL		0	0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023	
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING FACILITIES - NATURAL GAS (Account 489.1) (Cont'd)				
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.		"Note: For transportation provided under Par 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): 284.102, 284.122, 284.222, 284.223(a), 284.223(b), and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."		
Mcf of Gas Received (d)	Mcf of Gas Delivered (e)	Revenue (f)	Average Revenue per Mcf of Gas Delivered (In cents) (g) FERC Tariff Rate Schedule Designation (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
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				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, 2023
REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION OR DISTRIBUTION FACILITIES - NATURAL GAS (Account 489.2, 489.3)			
<p>1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.</p> <p>3. Enter the average number of customers per company and/or by rate schedule.</p> <p>4. In column (a) include the names of companies from which revenues were derived, points of receipt and of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.</p>			
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Distance Transported (In miles) (c)
1	Transportation Rate ST-1, LT-1, XLT-1, XXLT-1 Customers (1);	14	
2	U-21148, U-21308		
3	Lansing Board of Water and Light (1)		
4	State University (1)		
5	General Motors (1)		
6	James River (1)		
7	FCA US LLC (1)		
8	Michigan Sugar (1)		
9	Ford Motor (1)		
10	Michigan Ethanol (1)		
11	UP John Company (1)		
12	Carbon Green (1)		
13	Western Michigan University (1)		
14	Nutra SWT (1)		
15	State of Michigan (1)		
16	Hemlock Semiconductor Operations (1)		
18			
19			
20	Others under 1,000,000 Mcf per company (1)	3,457	
21	Midland Cogeneration Venture (1,2); U-16931		
22	Jackson Plant (1,2); U-20219		
23	Others under 1,000,000 Mcf per company (1,2)	3	
24			
25	Provisions for Rate Refund		
26			
27			
28			
29			
TOTAL		3,474	—
<p>(1) Mcf and revenue related to gas delivered are as billed. Billed amounts are recorded in the month following the actual month of delivery and may include adjustments for previous months.</p> <p>(2) Transportation gas can be received from Trunkline Gas Company at Elkhart, American Natural Resources at Overisel, Stag Lake and Otisville, Panhandle Eastern Pipe Line Company at Freedom, Michigan Consolidated Gas Company at Northville and Goose Creek, Great Lakes Gas Transmission Company at Chippewa and Birch Run, Jackson Pipeline at Fowler Road, Beaver Creek Pipeline at Jerome, Vector Pipeline at Hartland and Ray, and from Michigan producers at various points throughout the state and redelivered at numerous points.</p>			

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023		
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	Mcf of Gas Delivered	Revenue	Average Revenue per Mcf of Gas Delivered (In cents)	FERC Tariff Rate Schedule Designation	Line No.
(d)	(e)	(f)	(g)	(h)	
					1
					2
12,091,392	11,892,160	8,026,738	67.5		3
5,601,229	5,470,321	4,043,261	73.9		4
4,753,407	4,726,849	7,309,998	154.6		5
4,524,184	4,439,745	4,494,167	101.2		6
3,957,528	3,814,458	6,196,459	162.4		7
3,640,929	3,575,953	3,970,085	111.0		8
1,905,805	1,943,704	2,944,168	151.5		9
1,933,455	1,886,222	2,015,021	106.8		10
1,731,649	1,692,437	1,967,907	116.3		11
1,506,719	1,486,194	1,601,901	107.8		12
1,330,405	1,276,662	1,503,352	117.8		13
1,153,363	1,143,031	1,314,103	115.0		14
1,138,240	1,141,553	2,323,541	203.5		15
1,085,220	1,093,768	1,302,228	119.1		16
					17
					18
39,116,687	37,038,326	77,153,543	208.3		19
73,362,805	74,912,875	10,993,656	14.7		20
15,011,514	15,011,514	1,817,225	12.1		21
2,924,332	2,618,804	636,599	24.3		22
					23
—	—	(1,229,578)			24
					25
					26
					27
					28
					29
176,768,863	175,164,576	138,384,374	79.0		

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2023	Year of Report December 31, 2023
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
1. Report below particulars (details) concerning revenue from storage (by respondent) of natural gas for others. Subdivide revenue by intrastate or interstate entities.		4. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Specify the Commission order or regulation authorizing such transaction. Separate out the various customers, volumes and revenues by individual rate schedule.		
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.				
3. Enter the average number of customers per company and/or by rate schedule.				
Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Average Number of Customers per Month (b)	Mcf Of Gas Injected (c)	
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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25				
26				
27				
28				
29				
30				
TOTAL				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2023	Year of Report December 31, 2023	
REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)				
4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system. 5. Enter Mcf at 14.65 psia at 60 degrees F. 6. Minor items (less than 1,000,000 Mcf) may be grouped.				
Mcf of Gas Withdrawn (d)	Revenue (f)	Average Revenue per Mcf of Gas Injected/Withdrawn (In cents) (g)	FERC Tariff Rate Schedule Designation (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2023	
SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)					
1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales or any such products which may have been purchased from others for resale.			2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies which were associated at the time the application sales contracts were made.		
Line No.	Name of Purchaser (Designate associated companies with an asterisk) (a)	Name of Product (b)	Quantity (In gallons) (c)	Amount of Sales (In dollars) (d)	Sales Amount per Gallon (In cents) (d + c) (e)
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)					
1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas			2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of the contract in column (a).		
Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk) (a)	Volume of Respondent's Gas Processed (14.73 psia at 60°F) (b)	Revenue (in dollars) (c)		
1	N/A				
2					
3					
4					
5					
6					
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16					

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of line 47 and 57)			
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)			
	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	801 Natural Gas Field Line Purchases			
69	802 Natural Gas Gasoline Plant Outlet Purchases			
70	803 Natural Gas Transmission Line Purchases	640,889,524	1,623,146,010	
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)	640,889,524	1,623,146,010	
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	558,794,213	481,524,331	
87	(Less) 808.2 Gas Delivered to Storage - Credit	303,363,101	860,014,904	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	(Less) Gas Used in Utility Operations - Credit			
91	(Less) 810 Gas Used for Compressor Station Fuel - Credit	(2,219,768)	(1,166,833)	
92	(Less) 811 Gas Used for Products Extraction - Credit			
93	(Less) 812 Gas Used for Other Utility Operations - Credit	1,972,953	1,238,711	
94	TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93)	(246,815)	1,826,254	
95	813 Other Gas Supply Expenses			
95a	813.1 Synthetic Gas Supply Expenses	16,096	3,988	
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)	896,583,547	1,242,833,171	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	896,583,547	1,242,833,171	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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	345,211	296,225	
102	815 Maps and Records			
103	816 Wells Expenses	29,710	370,971	
104	817 Lines Expense	545,434	726,988	
105	818 Compressor Station Expenses	3,965,707	4,691,163	
106	819 Compressor Station Fuel and Power	5,104,185	8,789,353	
107	820 Measuring and Regulating Station Expenses	161,913	155,949	
108	821 Purification Expenses	157,736	123,881	
109	822 Exploration and Development			
110	823 Gas Losses	399,593	673,362	
111	824 Other Expenses	4,408,837	5,647,782	
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	15,118,326	21,475,674	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	1,181,275	1,090,377	
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells	1,058,978	941,041	
119	833 Maintenance of Lines	4,369,961	3,130,973	
120	834 Maintenance of Compressor Station Equipment	8,340,853	12,747,618	
121	835 Maintenance of Measuring and Regulating Station Equipment	—	6,271	
122	836 Maintenance of Purification Equipment	—	144	
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	14,951,067	17,916,424	
125	TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124)	30,069,393	39,392,098	
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		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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	165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	30,069,393	39,392,098	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	6,421,959	3,656,992	
181	851 System Control and Load Dispatching	4,910,159	5,202,848	
182	852 Communication System Expenses	—	—	
183	853 Compressor Station Labor and Expenses	1,472,609	1,958,821	
184	854 Gas for Compressor Station Fuel	(6,032,931)	(10,194,375)	
185	855 Other Fuel and Power for Compressor Stations	507,661	597,572	
186	856 Mains Expenses	18,009,197	22,035,781	
187	857 Measuring and Regulating Station Expenses	2,179,500	3,323,321	
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses	3,586,801	3,263,566	
190	860 Rents	17,800	17,800	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	31,072,755	29,862,326	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
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	588,022	463,700	
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	4,973,877	5,120,163	
196	864 Maintenance of Compressor Station Equipment	3,984,267	4,995,952	
197	865 Maintenance of Measuring and Reg. Station Equipment	2,467,116	3,068,797	
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	12,013,282	13,648,612	
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	43,086,037	43,510,938	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	6,730,780	10,272,147	
205	871 Distribution Load Dispatching			
206	872 Compressor Station Labor and Expenses	54,700	96,967	
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	30,619,766	30,589,592	
209	875 Measuring and Regulating Station Expenses - General	5,454,006	5,972,802	
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	8,961,176	10,751,282	
213	879 Customer Installations Expenses	55,427,444	56,418,264	
214	880 Other Expenses	22,175,950	24,724,618	
215	881 Rents			
216	TOTAL Operation (Enter Total of lines 204 thru 215)	129,423,822	138,825,672	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,680,475	2,184,360	
219	886 Maintenance of Structures and Improvements	62,855	63,210	
220	887 Maintenance of Mains	9,185,402	11,548,385	
221	888 Maintenance of Compressor Station Equipment	19,357	31,377	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	2,824,909	3,461,618	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station			
225	892 Maintenance of Services	11,728,409	14,755,365	
226	893 Maintenance of Meters and House Regulators	5,578,749	6,284,460	
227	894 Maintenance of Other Equipment	255,363	824,787	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	31,335,519	39,153,562	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	160,759,341	177,979,234	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	6,880,169	9,237,367	
233	902 Meter Reading Expenses	3,024,400	3,184,385	
234	903 Customer Records and Collection Expenses	36,052,630	39,713,427	
235	904 Uncollectible Accounts	14,049,800	21,364,934	
236	905 Miscellaneous Customer Accounts Expenses	429	5,256	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	60,007,428	73,505,369	

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GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	308,830	116,812
241	908 Customer Assistance Expenses	92,452,216	86,495,266
242	909 Informational and Instructional Expenses	186,082	253,161
243	910 Miscellaneous Customer Service and Information Expenses		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	92,947,128	86,865,239
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	—	—
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses	69,445	—
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	69,445	—
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	26,337,167	29,169,886
255	921 Office Supplies and Expenses	3,395,700	7,109,101
256	(Less) 922 Administrative Expenses Transferred-Credit	16,267,005	16,673,793
257	923 Outside Services Employed	17,191,568	17,777,047
258	924 Property Insurance	1,729,523	1,484,645
259	925 Injuries and Damages	21,203,255	21,175,409
260	926 Employee Pensions and Benefits	(29,077,436)	(44,046,512)
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	340,632	294,055
263	(Less) 929 Duplicate Charges - Credit		
264	930.1 General Advertising Expenses	—	(10,857)
265	930.2 Miscellaneous General Expenses	16,240,228	7,129,135
266	931 Rents	77,204	84,345
267	TOTAL Operation (Enter Total of lines 254 thru 266)	41,170,836	23,492,461
268	Maintenance		
269	935 Maintenance of General Plant	2,281,920	3,122,489
270	TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269)	43,452,756	26,614,950
271	TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)	1,326,975,075	1,690,700,999

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)		10/31/2023
2	Total Regular Full-Time Employees		3519
3	Total Part-Time and Temporary Employees (Full Time Equivalents)		12
4	Total Employees		3531

Name of Respondent Consumers 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, 2023	Year of Report December 31, 2023				
EXPLORATION AND DEVELOPMENT EXPENSES (Account 795, 796, 798) (Except Abandoned Leases, Account 797)							
1. Report below the exploration and development costs for the year, exclusive of Account 797, <i>Abandoned Leases</i> , according to the prescribed accounts shown by the column headings. 2. Provide subheadings and subtotals for exploration and development costs for each State.				3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, Preliminary Survey and Investigation Charges, for clearance to Account 798 during the year from Account 183.1 Preliminary Natural Gas Survey and Investigation Charges.			
Line No.	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 798) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1	N/A						
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26							
27	TOTAL						
ABANDONED LEASES (Account 797)							
1. Report below the particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, Gas Plant Held for Future Use which have never been productive. 2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.				If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.			
Line No.	Item (a)						Amount (b)
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10	TOTAL						0

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805)

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

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

800	Natural Gas Well Head Purchases.
801	Natural Gas Field Line Purchases.
802	Natural Gas Gasoline Plant Outlet Purchases.
803	Natural Gas Transmission Line Purchases.
803	Off-System Gas Purchases.
804	Natural Gas City Gate Purchases.
804	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].

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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	803	AE			
32	803	AF			
33					
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	803	BC			
57	803	BD			
58	803	BE			
59					
60	Total				

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

Name of Respondent		This Report Is:		Date of Report	Year of Report		
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	December 31, 2023		
GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued)							
County (e)	Date of Contract (f)	Approx. Btu per Cu. Ft. (g)	Gas Purchased-Mcf (14.73 psia 60° F) (h)	Cost of Gas (i)	Cost per Mcf (cents) (j)	Line No.	
N/A	N/A	1.049	(360,519)	(2,213,840)	614.07	1	
	4/01/05	1.049	0	(7,008,221)	N/A	2	
	9/01/93	1.049	0	1,858,806	N/A	3	
	12/06/05	1.049	(2,649)	(5)	0.19	4	
	N/A	1.049	(210,994)	5,095	(2.41)	5	
	10/19/22	1.049	594,871	1,592,076	267.63	6	
	12/01/04	1.049	3,390,172	8,193,911	241.70	7	
	2/01/03	1.049	49,306,261	118,594,374	240.53	8	
	6/01/17	1.049	1,424,249	4,629,944	325.08	9	
	7/23/21	1.049	10,164,563	26,406,538	259.79	10	
	11/15/18	1.049	13,033,878	36,187,123	277.64	11	
	9/04/15	1.049	4,453,944	10,959,998	246.07	12	
	10/01/10	1.049	7,649,048	20,051,338	262.14	13	
	7/08/20	1.049	8,434,923	22,635,813	268.36	14	
	7/01/03	1.049	2,244,067	5,284,336	235.48	15	
	9/10/14	1.049	16,557,694	43,958,114	265.48	16	
	5/01/11	1.049	1,514,308	3,814,539	251.90	17	
	10/01/01	1.049	369,495	796,672	215.61	18	
	4/06/18	1.049	2,672,898	7,727,285	289.10	19	
	3/01/04	1.049	94,633	216,500	228.78	20	
	10/12/17	1.049	723,893	1,644,950	227.24	21	
	10/01/01	1.049	1,817,608	6,815,228	374.96	22	
	11/05/09	1.049	2,136,901	7,679,845	359.39	23	
	10/25/12	1.049	0	30,702	N/A	24	
	1/01/03	1.049	6,718,318	19,784,927	294.49	25	
	8/01/05	1.049	2,574,618	6,248,810	242.71	26	
	4/29/20	1.049	855,775	1,917,000	224.01	27	
	3/01/05	1.049	3,760,972	10,590,020	281.58	28	
	1/18/10	1.049	1,526,405	3,435,006	225.04	29	
	11/01/02	1.049	24,764,661	61,602,300	248.75	30	
	6/01/17	1.049	122,558	290,575	237.09	31	
	8/01/11	1.049	15,401,207	38,284,171	248.58	32	
					N/A	33	
		N/A	1.049	367,001	2,226,154	606.58	34
		3/08/12	1.049	612,907	5,147,239	839.81	35
		5/17/10	1.049	90,201	309,192	342.78	36
		2/24/16	1.049	5,350,852	22,447,224	419.51	37
		6/01/12	1.049	660,353	2,769,947	419.46	38
		12/21/00	1.049	3,539,818	25,826,306	729.59	39
		7/19/18	1.049	525,789	5,000,350	951.02	40
		11/17/20	1.049	229,228	1,845,221	804.97	41
		8/05/21	1.049	13,785	176,712	1,281.92	42
		1/05/05	1.049	7,176,905	29,837,479	415.74	43
		11/03/09	1.049	2,007,392	17,759,206	884.69	44
		4/04/13	1.049	1,525,904	11,286,876	739.68	45
		1/31/06	1.049	440,063	2,774,385	630.45	46
		5/09/17	1.049	272,497	2,182,189	800.81	47
		1/03/20	1.049	429,136	3,473,430	809.40	48
		2/17/15	1.049	268,104	1,140,183	425.28	49
		7/17/20	1.049	466,748	3,516,549	753.41	50
		11/02/09	1.049	1,381,061	7,171,944	519.31	51
		7/18/13	1.049	303,909	1,380,135	454.13	52
		4/15/08	1.049	170,706	1,823,113	1,067.98	53
		6/12/11	1.049	3,283,947	15,870,940	483.29	54
		6/09/23	1.049	676	4,929	729.14	55
		5/29/14	1.049	1,550,529	7,921,038	510.86	56
		4/23/08	1.049	493,334	5,289,223	1,072.14	57
		9/06/11	1.049	240,959	1,695,630	703.70	58
							59
			213,135,562	640,889,524		60	

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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					
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33					
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35					
36					
37					
38					
39					
41					
42	Total				

Name of Respondent		This Report Is:		Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	December 31, 2023
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 system.		
Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
					1
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2023	
EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)							
5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.				6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.			
Line No.	Name of Company (Designate with an asterisk associated companies) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Indenti- fication (n)	
		Amount (j)	Account (k)	Amount (l)	Account (m)		
1	N/A						
2							
3							
4							
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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, 2023	
GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)							
1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply. 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. 3. If the reported Mcf for any use is an estimated quantity, state				such fact in a footnote. 4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e). 5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.			
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas Used for Compressor Station Fuel-Credit	(A)	(545,327)	(2,219,768)	407.05	—	—
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	292,047	1,063,803	364.26	—	—
8	Transmission Measuring and Regulating Stations	857	213,823	857,574	401.07	—	—
9	Maintenance, Construction and Testing	367, 833	21,042	51,576	245.11	—	—
10	Gas Used in Company Buildings		40,676				
11							
12	Total Account 812 (Operations Usage)		567,588	1,972,953	347.60	—	—
13							
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24							
25	Total		22,261	(246,815)	(1,108.73)	—	—
(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, 2023
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)			
1. Report below particulars (details) concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year.		Minor items (less than 1,000,000 Mcf) must be grouped. 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from	
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)	
1	N/A		
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46	TOTAL	0	

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023	
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)				
which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.		3. If the Mcf of gas received differs from the Mcf delivered, explain in a footnote the reason for difference, i.e. uncompleted deliveries, allowance for transmission loss, etc.		
Mcf of Gas Delivered (14.73 psia at 60°F) (c)	Mcf of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (In dollars) (e)	Amount per Mcf of Gas Received (In cents) (f)	Line No.
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input type="checkbox"/> X <input type="checkbox"/> An Original (2) <input type="checkbox"/> <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2023
LEASE RENTALS CHARGED			
<p>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.</p> <p>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.</p> <p>3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.</p> <p>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.</p> <p>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.</p> <p>6. In column (a) report the name of the lessor. List lessors which are associated companies* (describing association) first, followed by non-associated lessors.</p> <p>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:</p> <p>** See Gas Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.</p>			
A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES			
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)	
Banc of America Leasing & Capital, LLC PNC Equipment Finance, LLC Fifth Third Equipment Finance Company Chase Equipment Finance Holman Automotive Rental City of Jackson Rhode Island & Associates Boji Group, L.L.C. Daniel Lee LaPoint Jr. Trust and Peggy Sue LaPoint Trust	Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Vehicles (Note 1) Parking Structure & Land Office Space - Washington DC (Note 4) Office Space - Lansing Regulatory Office (Note 4) Land	2061 (P)	
Alea Properties LLC Dixie Development, LLC MID MICHIGAN PIPELINE EMO YARD	Office Space (Note 4) Office Space - Birch Run office space	2023 (R)	
4100 EAST BR LLC EIRP BIRCH RUN EOT 12 & JR LLC Bierlein Investment LLC Talic Properties LLC	office space office space office space office space office space	2027 (P)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023

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)		
10,539,615 (O)	Note 2	189,907				(Note 3)	
	Note 2	29,574				(Note 3)	
	Note 2	97,926				(Note 3)	
	Note 2	794,393				(Note 3)	
	Note 2	1,343,600				(Note 3)	
1,370,962 (O)	Note 2	587,550		12,000,000		931	
		11,436				(Note 3, 4)	
		21,345				(Note 3, 4)	
		46,000				(Note 3)	
		13,675				(Note 3, 4)	
2,881,991 (O)		277,003		1,640,583		(Note 3)	
		50,000				(Note 3)	
		197,035				(Note 3)	
		40,040				(Note 3)	
		681,067		297,500		(Note 3)	
		116,100				(Note 3)	
		45,000				(Note 3)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2023

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	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
OTHER GAS SUPPLY EXPENSES (Account 813)			
Report other gas supply expenses by descriptive titles which expenses separately. Indicate the functional classification and clearly indicate the nature of such expenses. Show maintenance purpose of property to which any expenses relate.			
Line No.	Description (a)	Amount (In dollars) (b)	
1	MI Clean Air -Carbon Offset	16,096	
2			
3			
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50	TOTAL	16,096	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	885,306		
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	OTHER			
6	Voluntary Separation Program	13,514,121		
7	Customer Insight & Quality	1,180,679		
8	Board of Director Fees	717,954		
9	Various Banks - Service Charges	83,333		
10	EIS Deposit Experience	43,483		
11	Employee Dues	23,527		
12	Lobbying Credits	(85,071)		
13	Billing Credits	(76,783)		
14	Media & Communications	(36,021)		
15	Vacation Liability	(6,303)		
16	Other Miscellaneous	(3,997)		
17	Total	15,354,922		
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36	Total Account 930.2 (Gas)	16,240,228		

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2023
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)				
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals</p> <p>between the report years (1971, 1974 and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the</p>				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant	—	—	—
2	Production plant, manufactured gas	—	—	—
3	Production and gathering plant, natural gas	—	—	—
4	Products extraction plant	—	—	—
5	Underground gas storage plant	29,823,481	—	120,098
6	Other storage plant	—	—	—
7	Base load LNG terminating and processing plant	—	—	—
8	Transmission plant	60,692,582	—	—
9	Distribution plant	205,359,750	—	—
10	General plant	6,654,249	—	—
11	Common plant gas	—	—	—
12	Allocated gas portion of electric general plant	—	—	—
13	Allocated gas portion of common general plant	11,669,099	—	—
14	Allocated gas portion of common limited term plant	—	—	—
15				
16				
17				
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21				
22				
23				
24				
25	TOTAL	314,199,161	—	120,098

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023	
Consumers Energy Company				
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Continued)				
<p>manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used</p>		<p>to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.</p>		
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
213,268	3,754,161	3,967,429	Intangible plant	1
—	—	—	Production plant, manufactured gas	2
—	—	—	Production and gathering plant, natural gas	3
—	—	—	Products extraction plant	4
—	—	29,943,579	Underground gas storage plant	5
—	—	—	Other storage plant	6
—	—	—	Base load LNG terminating and processing plant	7
—	—	60,692,582	Transmission plant	8
—	—	205,359,750	Distribution plant	9
—	—	6,654,249	General plant	10
—	—	—	Common plant gas	11
—	—	—	Allocated gas portion of electric general plant	12
—	18,691,692	30,360,791	Allocated gas portion of common general plant	13
65,934	—	65,934	Allocated gas portion of common limited term plant	14
				15
				16
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279,202	22,445,853	337,044,314	TOTAL	25

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Consumers Energy Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2023
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		613	Units of Production
4	Underground Gas Storage Plant		1,209,466	2.47
5	Transmission Plant			
6	Offshore		—	—
7	Onshore		2,558,052	2.37
8	General Plant		150,567	4.13
9	Distribution		6,977,441	2.95
10	Transmission Plant (Onshore)		38,900	Units of Production
<p>Notes to Depreciation, Depletion and Amortization of Gas Plant</p> <ol style="list-style-type: none"> 1. Amounts in column (b) are the average of the beginning & ending balances for 2023. 2. Depreciation rates in column (c) are composite rates. 3. Change in estimated gas reserves at December 31, 2023 is 0 Mcf. 4. Amortization of limited term gas plant is based on the life of the original building lease. 				

Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)			
1. Report below the following information with respect to utility property leased to others constituting an operating unit or system. 2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a		subtraction from revenues, and income as the remainder. 3. Provide a subheading and total for each utility department in addition to a total for all utility departments. 4. Furnish particulars (details) of the method of determining the annual rental for the property. 5. Designate with an asterisk associated companies.	
1	N/A		
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES			
1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-supported projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts). 2. Indicate in column (a) the applicable classification, as shown below. Classifications: A. Gas R, D & D Performed Internally (1) Pipeline a. Design b. Efficiency		(2) Compressor Station a. Design b. Efficiency (3) System Planning, Engineering, and Operation (4) Transmission Control and Dispatching (5) LNG Storage and Transportation (6) Underground Storage (7) Other Storage (8) New Appliances and New Uses (9) Gas Exploration, Drilling, Production, and Recovery (10) Coal Gasification (11) Synthetic Gas (12) Environmental Research (13) Other (Classify and Include Items in Excess of \$5,000.) (14) Total Cost Incurred	
Line No.	Classification (a)	Description (b)	
1			
2	B. Gas R, D & D Performed Externally		
3	(2) Research Support to the		
4	Gas Technology Institute	Low Carbon	
5			
6			
7			
8			
9	Total Cost Incurred		
10			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>B. Gas, R, D & D Performed Externally</p> <p>(1) Research Support to American Gas Association</p> <p>(2) Research Support to Others (Classify)</p> <p>(3) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2) classify items by type of R, D&D activity.</p> <p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	250,000	107, 850, 870	250,000		1
					2
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	250,000		250,000		8
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Consumers Energy Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo. Da. Yr)	December 31, 2023

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			N/A			
3						
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22						
23						
24						
25			Total Producing Gas Lands		—	—
26						
27			B. NONPRODUCING GAS LANDS			
28			N/A			
29					—	—
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, 2023				
NATURAL GAS RESERVES AND LAND ACREAGE (Continued)							
<p>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.</p> <p>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.</p> <p>6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.</p> <p>7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.</p> <p>8. Do not include oil mineral interests in the cost of acreage reported.</p> <p>9. Report volumes on a pressure base of 14.73 psia at 60 degrees F.</p>							
OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS	TOTAL		Line No.	
Cost (g)	Acre (h)	Costs (i)	Acre (j)	Costs (k)	Acre (l)		Costs (m)
					—	—	1
					—	—	2
					—	—	3
					—	—	4
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2023	
CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZED VALUE							
<p>1. Report changes during the year in recoverable saleable reserves of the respondent located on acreage acquired after October 7, 1969. Have the reported reserves attested to every three years by an Independent appraiser. File the attestation with the Commission along with this report. If the reserves, at the time the reserve determination is made, significantly differ from those reported on this page, file a reconciliation and explanation of such differences along with the attestation.</p> <p>2. For any important changes in the estimated reserves due to purchases, sales, or exchanges of lands, leaseholds, or rights, furnish on page 505 a brief explanation of the transactions and</p>				<p>reserves involved. Also, explain the criteria used to estimate the net realizable value of reserves.</p> <p>3. For column (d), report the reserves and changes associated with lands, leaseholds, and rights included in Account 105.1 Production Properties Held for Future Use. (See Gas Plant Accounts Instruction 7G of the U.S. of A.)</p> <p>4. Report pressure base of gas volumes at 14.73 psia at 60°F.</p> <p>5. For line 16 base the net realizable value of hydrocarbon reserves on the current selling price of the hydrocarbon reserves less estimated costs of extraction, completion, and disposal.</p>			
Line No.	Items (a)	Total Reserves Gas (Thousands Mcf) (b)	Lands, Leaseholds and Rights		Total Reserves Oil and Liquids (Barrels) (e)	Investment (Net Book Value) (f)	
			In Service Gas (Thousands Mcf) (c)	Held for Future Use Gas (Thousands Mcf) (d)			
1	Estimated Recoverable Reserves at Beginning of Year						
2	ADDITIONS						
3	Purchases and Exchanges of Lands Leaseholds, and Rights						
4	Transfers from Reserves Held for Future Use						
5	Upward Revision of Basic Reserve Estimates (<i>Explain in a footnote</i>)						
6	Other Increases (<i>Explain in a footnote</i>)						
7	TOTAL Additions (<i>Lines 3 thru 6</i>)						
8	DEDUCTIONS						
9	Production During Year						
10	Sales and Exchanges of Lands, Leaseholds, and Rights						
11	Transfers of Reserves Held for Future Use to Reserves in Service						
12	Downward Revision of Estimates of Recoverable Reserves (<i>Explain in a footnote</i>)						
13	Other Decreases (<i>Explain in a footnote</i>)						
14	TOTAL Deductions (<i>Lines 9 thru 13</i>)						
15	Estimates Recoverable Reserves at End of Year (<i>Enter Total of lines 1, 7, and 14</i>)						
16	Net Realizable Value at End of Reporting Year (<i>Explain on page 505</i>): \$						
<p style="text-align: center;">NOTES N/A</p>							

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
Consumers Energy Company			
HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE (Continued)			
Explain below items for which explanations are required on page 504, Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value. For line 16 on page 504, explain the criteria used to estimate such value and provide an explanation of any significant revision in the value of the reserves, other than from addition of new reserves.			
N/A			

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Consumers Energy Company			
COMPRESSOR STATIONS			
<p>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.</p> <p>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,</p>			
Line No.	Location (a)	Number of Employees (b)	Plant Cost (c)
1	STORAGE:		
2			
3	Overisel	11	84,435,085
4			
5	St Clair	10	259,579,608
6			
7	Ray	15	242,801,604
8			
9	TRANSMISSION:		
10			
11	Northville	4	39,387,563
12			
13	White Pigeon	15	124,751,617
14			
15	Muskegon River Plant	18	121,023,488
16			
17	Freedom	11	254,350,929
18			
19	DISTRIBUTION:		
20			
21	Huron	0	12,399,781
22			
23			
24			
25			
26	TOTAL	84	1,138,729,675
27			
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Name of Respondent Consumers Energy Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023			
COMPRESSOR STATIONS (Continued)						
<p>if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and</p>				<p>show in a footnote the size of each such unit, and the date each such unit was placed in operation.</p> <p>3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>		
Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.65 psia at 60 degrees F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e) (3)		Total Compressor Hours of Operation During Year (g)	No. of Compr. Operated of Time of Station Peak (h)	Date of Station Peak (i)	
1,198,107 (1)	2,018,343	248,734	15,766	3	8/7/23	1
284,404 (2)						2
957,350 (1)	2,927,412	207,184	8,101	3	6/30/23	3
362,328 (2)						4
724,962 (1)	3,713,847	239,289	7,013	5	9/14/23	5
457,009 (2)						6
						7
						8
						9
344,330 (1)	1,091,485	70,677	5,669	2	1/10/23	10
73,227 (2)						11
633,937 (1)	1,890,054	175,997	10,327	3	5/28/23	12
177,371 (2)						13
938,477 (1)	2,668,835	252,346	14,852	4	2/13/23	14
177,653 (2)						15
590,264 (1)	2,023,098	192,837	11,013	3	6/23/23	16
257,063 (2)						17
						18
						19
						20
— (1)	—	—	—			21
(2)						22
						23
						24
						25
5,387,427 (1)	16,333,074	1,387,064	72,741			26
1,789,055 (2)						27
						28
						29
						30
						31
						32
						33
(1) Natural Gas						34
(2) Electric						35
(3) Operation & Maintenance						36
						37
						38
						39

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
Consumers Energy Company			

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 ant 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										
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
Consumers Energy Company			
GAS STORAGE PROJECTS			
1. Report particulars (details) for total gas storage projects.		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.	
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).			
Line No.	Item (a)	Total Amount (b)	
1	Natural Gas Storage Plant		
2	Land and Land Rights	17,739,577	
3	Structures and Improvements	168,205,732	
4	Storage Wells and Holders	277,569,092	
5	Storage Lines	118,349,531	
6	Other Storage Equipment	710,811,249	
7	ARO Gas Intangible Asset	2,590,345	
8	TOTAL (Enter Total of Lines 2 Thru 6)	1,295,265,526	
9	Storage Expenses		
10	Operation	15,118,326	
11	Maintenance	14,951,067	
12	Rents	—	
13	TOTAL (Enter Total of Lines 9 thru 11)	30,069,393	
14	Storage Operations (In Mcf)		
15	Gas Delivered to Storage (1)		
16	January	2,615	
17	February	6,138	
18	March	4,668	
19	April	17,263,856	
20	May	20,873,349	
21	June	21,181,940	
22	July	21,195,664	
23	August	16,104,339	
24	September	16,515,681	
25	October	3,894,545	
26	November	1,531	
27	December	1,256	
28	TOTAL (Enter Total of Lines 15 thru 26)	117,045,582	
29	Gas Withdrawn from Storage (1)		
30	January	20,646,181	
31	February	24,906,097	
32	March	21,266,333	
33	April	9,541	
34	May	9,619	
35	June	19,237	
36	July	21,117	
37	August	36,947	
38	September	26,240	
39	October	2,594,429	
40	November	15,510,179	
41	December	22,621,247	
42	TOTAL (Enter Total of Lines 29 Thru 40)	107,667,167	

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

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GAS STORAGE PROJECTS (CONTINUED)				
Line No.	Item (a)	Total Amount (b)		
42	Storage Operations (In Mcf)			
43	Top or Working Gas End of Year	100,587,096		
44	Cushion Gas (Including Native Gas)	152,316,008		
45	Total Gas in Reservoir (Enter Total of Line 43 and Line 44)	252,903,104		
46	Certificated Storage Capacity	304,902,728		
47	Number of Injection - Withdrawal Wells	639		
48	Number of Observation Wells	169		
49	Maximum Day's Withdrawal from Storage (In Mcf)	1,625,821		
50	Date of Maximum Days' Withdrawal	2/3/2023		
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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
DISTRIBUTION AND TRANSMISSION LINES			
<p>1. Report below by States the total miles of pipeline operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>			
Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)	
1	Total Miles of Transmission	2,371.3	
2	Total Miles of Distribution Main	28,277.5	
3	TOTAL	30,648.8	

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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)				
<p>1. Report the information called for below concerning plants which produce gas from liquefied petroleum gas (LPG).</p> <p>2. For column (a), give city and State or such other designation necessary to locate plant on a map of the respondent's system.</p> <p>3. For column (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation which is only adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured gas facilities on the basis of predominant use, indicate in a footnote how the plant cost and expenses for the liquefied petroleum plant described above are reported.</p>				
Line No.	Location of Plant and Year Installed (City, state, etc). (a)	Cost of Plant (Land struct. equip.) (b)	Expenses	
			Oper. Maintenance, Rents etc. (c)	Cost of LPG Used (d)
1	N/A			
2				
3				
4				
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40	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, 2023		
LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)					
Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned. 4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.			5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated. 6. Report pressure base of gas at 14.73 psia at 60 °F. Indicate the Btu content in a footnote.		
Gallons of LPG Used (e)	Gas Produced		LPG Storage Cap. Gallons (h)	Function of Plant (Base load, peaking, etc.) (f)	Line No.
	Amount of Mcf (f)	Amount of Mcf Mixed with Natural Gas (g)			
					1
					2
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Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2023
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	2/3/2023		
2	Deliveries to Customers Subject to MPSC Rate Schedules		2,162,023	
3	Deliveries to Others (End User Transport)		N/A (2)	
4	TOTAL		2,162,023	
5	Date of Second Highest Day's Deliveries	1/31/2023		
6	Deliveries to Customers Subject to MPSC Rate Schedules		2,043,971	
7	Deliveries to Others (End User Transport)		N/A (2)	
8	TOTAL		2,043,971	
9	Date of Third Highest Day's Deliveries	1/30/2023		
10	Deliveries to Customers Subject to MPSC Rate Schedules		2,009,657	
11	Deliveries to Others (End User Transport)		N/A (2)	
12	TOTAL		2,009,657	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of Three Consecutive Days Highest System Peak Deliveries	1/30/2023 1/31/2023 2/1/2023		
14	Deliveries to Customers Subject to MPSC Rate Schedules		5,907,601	
15	Deliveries to Others (End User Transport)		N/A (2)	
16	TOTAL		5,907,601	
17	Supplies from Line Pack		N/A	
18	Supplies from Underground Storage		4,059,180	
19	Supplies from Other Peaking Facilities		N/A (2)	
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to MPSC Rate Schedules		43,235,457	
22	Deliveries to Others (End User Transport)		N/A (2)	
23	TOTAL		43,235,457	

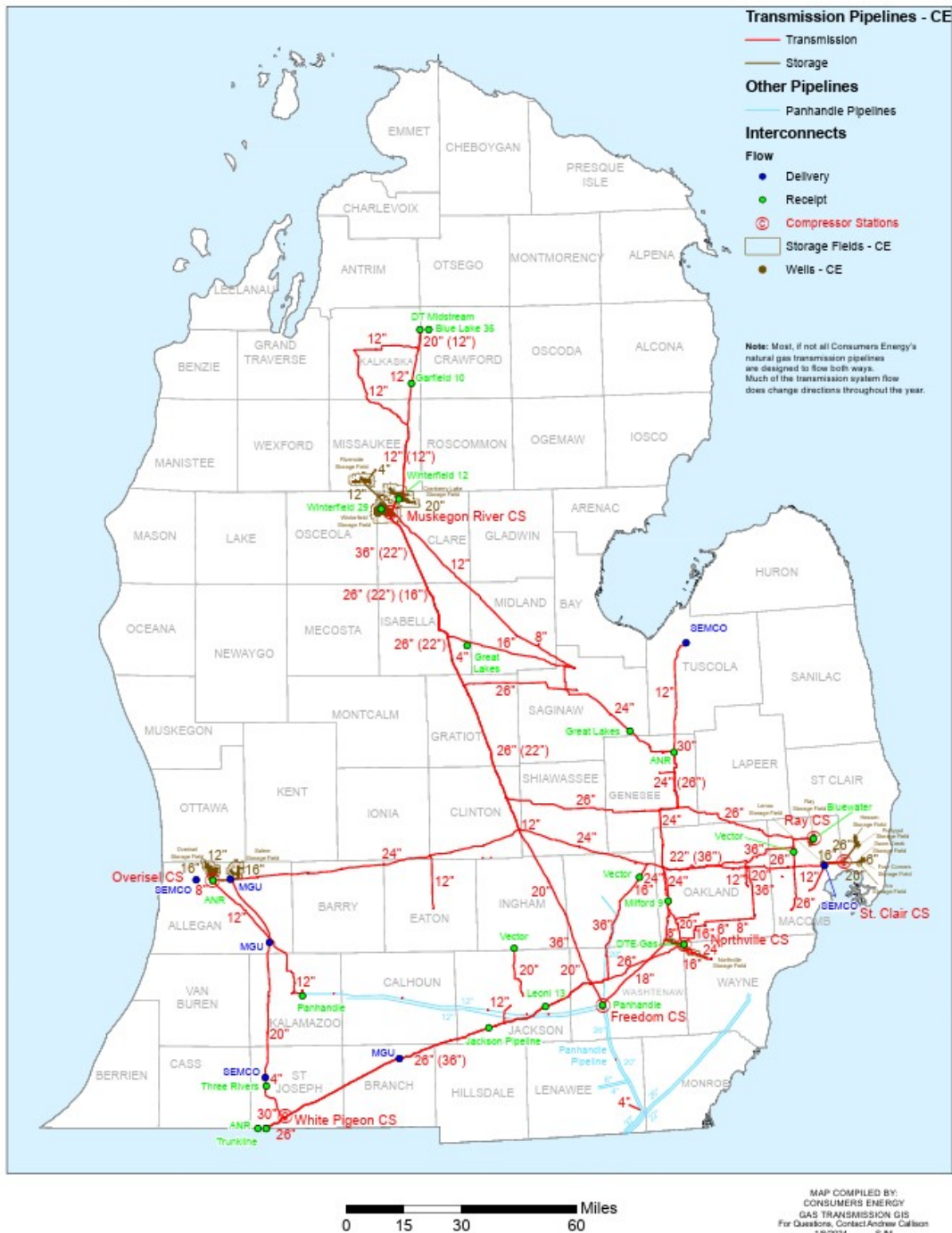
(1) Gas Day: 9:00am to 9:00am (Central Time) Beginning on Date Indicated.

(2) End User Transport is included in Deliveries to Customers

Name of Respondent Consumers Energy Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report December 31, 2023	
AUXILIARY PEAKING FACILITY							
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is</p>				<p>submitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general Instruction 12 of the Uniform System of Accounts.</p>			
	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60° (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?		
					Yes (e)	No (f)	
1	St. Clair County (Ira, Puttygut, Hessen, Four Corners, Swan Creek)	Underground Storage Plant	377,936	\$ 78,232,402	X	X	
2							
3							
4	Macomb County (Lenox)	Underground Storage Plant	238,697	\$ 20,948,206	X		
5							
6							
7	Macomb County (Ray)	Underground Storage Plant	1,209,396	\$ 112,638,395	X		
8							
9							
10	Oakland & Washtenaw Counties (Lyon 29/34, Reef)	Underground Storage Plant	377,936	\$ 32,536,171			
11							
12							
13	Allegan County (Overisel, Salem)	Underground Storage Plant	188,968	\$ 130,678,377	X		
14							
15							
16	Clare/Osceola/Missaukee County	Underground Storage Plant	164,104	\$ 191,681,589	X		
17							
18							
19	(Winterfield, Cranberry, Riverside)						
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Consumers Energy Company			
SYSTEM MAPS			
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines--colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow--indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(g) Important main line interconnection with other natural gas companies, indicating in each case whether gas is received or delivered and name of connection company.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
<p>See page 522A.</p> <p>Note 2(d) – Most, if not all Consumers Energy’s natural gas transmission pipelines are designed to flow both ways. Much of the transmission system flow does change directions throughout the year.</p>			

Integrated Natural Gas System Gas System Map



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