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April 29, 2022

Ms. Lisa Felice  
Executive Secretary  
Michigan Public Service Commission  
7109 West Saginaw Highway  
P.O. Box 30221  
Lansing, MI 48909


**RE: Case No. U-20674 - In the matter, on the Commission's own motion, regarding the regulatory filings, determinations, and/or approvals necessary for Consumers Energy Company to fully comply with the Code of Conduct, Mich Admin Code, R 460.10101 et seq.**

Dear Ms. Felice:

Enclosed for electronic filing in the above-captioned case is **Consumers Energy Company's 2021 Annual Report of Value-Added Programs & Services.**

This is a paperless filing and is therefore being filed only in PDF format.

Sincerely,

 Digitally signed by  
Anne M. Uitvlugt  
Date: 2022.04.28  
18:14:18 -04'00'

Anne M. Uitvlugt

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# Consumers Energy Company

## 2021 Annual Code of Conduct Report

April 29, 2022



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## 1. EXECUTIVE SUMMARY

Consumers Energy Company (“Consumers Energy” or the “Company”) strives to deliver energy at low costs, while also ensuring reliability to its customers. Under MCL 460.10ee(2), Consumers Energy is authorized to offer customers Value-Added Programs and Services (“VAPS”). The Company’s current VAPS include the Appliance Service Plan (“ASP”), AllConnect Mover Program, Business Customer Technical Services (“BCTS”), Onsite Energy Engineer (“OSEE”), Gas Transportation and Storage Third Party Services (“Gas T&S”), Customer Requested Fuel Lines, Appliance Repair Non-ASP/Tune-Ups, Underground Customer-Owned Fuel Line Maintenance Contracts, and Laboratory Services.

The Company’s VAPS provide valued services and increased customer satisfaction. The Company’s VAPS help meet the diverse needs of customers. Thousands of customers annually rely on our ASP program to protect them from high, unexpected, out of pocket repair bills in the middle of a cold winter night and the Company is honored customers choose us to provide that piece of mind. Our AllConnect Mover Program provides an easier process for customers who move to a new home, setting up services and eliminating unnecessary stress.

The Company also provides electric equipment, construction, and maintenance services to businesses on their side of the meter. These services are often provided in emergency situations to get the customer back in business as soon as possible.

Customers rely on these programs to meet their personal and business needs and look to the Company as a trusted resource. Additionally, the margins from these programs are currently used to help offset the utility’s natural gas revenue requirement.

As required by MCL 460.10ee(15) and directed by the Michigan Public Service Commission’s (“MPSC” or the “Commission”) Order in Case No. U-18361, a utility who offers VAPS is required to provide the Commission with an annual report regarding its program offerings. MCL 460.10ee(15) states that the annual report must “provide a list of its offered value-added programs and services, the estimated market share occupied by each value-added program and service offered by the utility, and a detailed accounting of how the costs for the value-added programs and services were apportioned between the utility and the value-added programs and services.” The annual report is required to show to what extent the utility’s rates were affected by the allocations. MCL 460.10ee(6)(c).

The information presented in the 2021 Annual Code of Conduct Report complies with these requirements. As part of this report, the Company has included Attachment 1 – Organizational Chart and Description of Affiliates; Attachment 2 - 2021 Financial Summary; Attachment 3 – 2021 Financial Allocations: (a) showing how all of the utility’s costs associated with the unregulated value-added program or service were allocated to the unregulated program or service, and (b) to what extent the utility’s rates were affected by the allocations; Attachment 4 – 2021 Code of Conduct Complaints; Attachment 5 – 2021 Information Sharing; and Attachment 6 – Customer Count. There were no internal audits of the Company’s VAPS for 2021. The Company’s federal income tax returns will be made available to the Commission for inspection and review upon request.

## 2. OVERVIEW OF VALUE ADDED PROGRAMS & SERVICES

### 2.1 Appliance Service Plan (ASP)

#### **Description of Program/Service Offering:**

Consumers Energy's ASP provides for three different service contracts: Appliance Repair, Fuel Line Repair, and Surge Protection.

Customers can enter into a year-long contract, which can be (a) paid in advance or (b) paid through a fixed monthly fee that is added to their utility bill. Covered repairs are provided at no additional charge for service calls, parts, or labor.

**Primary Customer Category:** Residential – state of Michigan

### 2.2 AllConnect Mover Program (AllConnect)

#### **Description of Program/Service Offering:**

Consumers Energy's AllConnect is provided by use of a third-party provider contracted to offer one-stop shopping for customers who have moved. AllConnect provides a single point of contact to assist customers with transferring services such as cable television service, internet service, and waste management services. Customers agree to speak with an AllConnect representative regarding these service offerings and in exchange the Company receives a commission.

**Primary Customer Category:** Residential – state of Michigan

### 2.3 Appliance Repair Non-ASP / Tune-ups

#### **Description of Program/Service Offering:**

The Company provides time and material services for Heating, Ventilation, and Air Conditioning ("HVAC"); water heaters; and appliances. Additionally, through this program the Company provides carbon monoxide investigation and HVAC tune-ups for summer (Air Conditioning) or winter (Furnace) seasons. This business is currently inactive.

**Primary Customer Category:** Residential - state of Michigan

### 2.4 Customer Requested Fuel Lines

#### **Description of Program/Service Offering:**

The Company provides gas fuel line construction and repair services to residential and commercial customers who require fuel line work on customer-owned lines. This service is currently not being offered.

**Primary Customer Category:** Residential & Commercial – state of Michigan

### 2.5 Business Customer Technical Services (BCTS)

#### **Description of Program/Service Offering:**

BCTS provides customers with construction services beyond the meter. This includes a portfolio of services such as:

- Indoor and outdoor lighting services (including light emitting diode ("LED") lighting);
- Construction and project management services;
- Electric material sales;
- Electrical equipment repairs and preventative maintenance;
- Billing services;
- Generator installation;
- Energy audit and consulting services;
- Power quality; and
- Engineering Design Services (design services/stamped drawings/technical consultation).

These services are requested by the customer and competitively bid. All installation work is completed by a network of third-party contractors that install the work for and on behalf of Consumers Energy.

**Primary Customer Category:** Commercial – state of Michigan

## **2.6 Onsite Energy Engineer (OSEE)**

### **Description of Program/Service Offering:**

The Company currently offers commercial customers OSEE. This service provides customers with a Certified Energy Manager to provide consultation, research, and project management in optimizing and understanding how energy impacts their daily business. Effective April 1, 2021, OSEE transitioned from an unregulated VAPS offering to a regulated offering.

**Primary Customer Category:** Commercial – state of Michigan.

## **2.7 Gas Transportation and Storage Third Party Services (Gas T&S)**

### **Description of Program/Service Offering:**

The Company provides planned maintenance, emergent repairs, and construction services to third-party gas producers and large gas consumers that have interconnection agreements with the Company's Gas T&S infrastructure.

**Primary Customer Category:** Third-party gas producing companies that have interconnection agreements with Consumers Energy – state of Michigan

## **2.8 Underground Customer-Owned Fuel Line Maintenance Contracts**

### **Description of Program/Service Offering:**

The Company provides Customer-Owned Fuel Line Maintenance Contracts in cases where there is a single meter, connected to customer-owned piping that then attaches to buildings on the customer's premises. As this activity is required by the Michigan Gas Safety Standards (Michigan Administrative Code R. 460.20335), the Company intends to remove this as a VAPs offering and transition this offering under its regulated services.

**Primary Customer Category:** Commercial – state of Michigan

## **2.9 Laboratory Services**

### **Description of Program/Service Offering:**

The Company provides laboratory services (Calibration and Instrumentation Services ("C&IS"), Metallurgy, Analytical Chemistry, and Nondestructive Testing) to various industries.

**Primary Customer Category:** Commercial – state of Michigan

## **3. ESTIMATED MARKET SHARE FOR STATE OF MICHIGAN**

### **3.1. Appliance Service Plan (ASP)**

Based on Navigant Market Assessment of VAPS<sup>1</sup>, the entire appliance service plan market in Michigan is approximately \$1,233,000,000, of which Consumers Energy controls approximately 5.8% (\$71.9 million). There are several channels of competition for ASP-like programs inside Michigan, including: other regulated utilities, utility affiliates, and non-utility affiliated vendors.

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<sup>1</sup> Navigant Consulting, Inc. (February 8, 2017) *Market Assessment of Value Added Products & Services (VAPS) Final Report –Revision 2.0*

### **3.2. AllConnect**

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.3. Appliance Repair Non-ASP / Tune-Ups**

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.4. Customer Requested Fuel Line Installations**

This service is currently not being offered.

### **3.5. Business Customer Technical Services (BCTS)**

Based on Navigant Market Assessment of VAPS in 2017, LED lighting represents a Commercial and Industrial (“C&I”) market size of \$115 million in Michigan, of which Consumers Energy currently controls approximately 1-2%. The Company is uniquely positioned as a technology-agnostic trusted advisor to its customers in this market. The LED lighting market is highly fragmented and competitive.

Other than in the area of LED lighting, the Company has not completed market studies for this offering but is providing the customer with a complementary service. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.6. Onsite Energy Engineer (OSEE)**

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.7. Gas Transportation and Storage Third Party Services (Gas T&S)**

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.8. Underground Customer-Owned Fuel Line Maintenance Contracts**

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

### **3.9. Laboratory Services**

In 2021, Laboratory Services generated \$1,041,472 in total revenue, of which \$911,722 or 88% was generated through Calibration and Instrument Services (C&IS.) Approximately 50% of these services are provided in-state. The calibration services market in Michigan is approximately \$20 million per year. Laboratory Services' Calibration Department accounts for no more than 3% of the market share within the state.

In 2021, \$76,230 was generated through the Chemistry Department. This represents well below 1% of the market share for this service within the state of Michigan.

In 2021, \$53,520 was generated through the Metallurgy Department. This represents well below 1% of the market share for this service within the state of Michigan.



## STATEMENT OF COMPLIANCE

As required by Mich Admin Code R 460.10112(2), the Company has verified the accuracy of the information in the annual report and certifies that there is no cross-subsidization between regulated and non-regulated utility programs and services.

Dated: 04/29/2022

Respectfully submitted,



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Julie Hegedus  
Executive Director, Energy Services  
Consumers Energy Company



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Ryan Kiley  
Executive Director, Strategic Projects  
Consumers Energy Company







## 01 CMS Energy Corporation

Address:

One Energy Plaza  
Jackson, Michigan 49201

CMS Energy Corporation, also conducting business as CMS Energy, is an integrated energy company, which has as its primary business operations an electric and natural gas utility, natural gas pipeline systems, and independent power generation.

The name, state of organization, and nature of business of CMS Energy's direct subsidiaries are described below.

### 02 CMS Capital, L.L.C.

CMS Capital, L.L.C. is a Michigan limited liability company that holds ownership interests in CMS Land Company and EnerBank USA.

### 02 CMS Treasury Services, LLC

CMS Treasury Services, LLC is a Michigan limited liability company formed to handle cash management functions and intercompany banking operations for CMS Energy and certain of its subsidiaries and affiliates.

### 02 Consumers Energy Company

Consumers Energy Company is a Michigan corporation engaged in the generation, purchase, distribution, and sale of electricity, and in the purchase, transmission, storage, distribution, and sale of natural gas, in Michigan's lower peninsula.

### 02 CMS Enterprises Company

CMS Enterprises Company, also conducting business as CMS Enterprises, is a Michigan corporation that, through various subsidiaries and affiliates, is engaged in diversified businesses in the United States and in select international markets.

The name, state of organization, and nature of business of each subsidiary and their subsidiaries are described below.

## 02 CMS Capital, L.L.C.

Address:

One Energy Plaza

Jackson, Michigan 49201

CMS Capital, L.L.C. is a Michigan limited liability company that holds ownership interests in CMS Land Company and EnerBank USA.

## 03 CMS Land Company

CMS Land Company is a Michigan corporation formed to act as a repository for any unused real property formerly owned by Consumers Energy Company and hold the same for possible non-utility development.

## 02 CMS Treasury Services, LLC

Address:

One Energy Plaza

Jackson, Michigan 49201

**CMS Treasury Services, LLC** is a Michigan limited liability company formed to handle the cash management functions and intercompany banking operations for CMS Energy and certain of its subsidiaries and affiliates.

## 02 Consumers Energy Company

Address:

One Energy Plaza  
Jackson, Michigan 49201

The consolidated operations of **Consumers Energy Company** account for the largest share of CMS Energy's total assets and income and account for a substantial portion of its revenues. Consumers also conducts business under the following assumed names:

- Consumers Business Energy Services
- Consumers Energy
- Consumers Energy Business Services
- Consumers Energy Consultants
- Consumers Energy Contractor Network
- Consumers Energy Dealer Network
- Consumers Energy Finance
- Consumers Energy Fitness Audits
- Consumers Energy Group
- Consumers Energy HouseCall
- Consumers Energy HouseCall Services
- Consumers Energy Management
- Consumers Energy Resources
- Consumers Energy Security Services
- Consumers Energy Services
- Consumers Energy Systems
- Consumers Energy Traders
- Consumers Power
- Consumers Power Company
- Laboratory Commercial Services
- Laboratory Services
- Michigan Gas Storage
- Michigan Gas Storage Company
- Technical Training Centers
- Zeeland Power Company

The name, state of organization, and nature of business of Consumers' subsidiaries are described below:

### 03 CMS Engineering Co.

CMS Engineering Co. is a Michigan corporation engaged in offering design, engineering, project management, and related construction services to natural gas utilities, natural gas exploration and production companies, and other energy businesses.

### 03 Consumers Campus Holdings, LLC

Consumers Campus Holdings, LLC is a Michigan limited liability company formed for the purpose of being the lessee in the synthetic lease financing of the Consumers office building located in downtown Jackson, Michigan.

### 03 Consumers Receivables Funding II, LLC

Consumers Receivables Funding II, LLC is a Delaware limited liability company that buys certain accounts receivable from Consumers and sells them to a third party.

### 03 ES Services Company

ES Services Company is a Michigan corporation formed for the purpose of offering design, engineering, project management, and related services primarily to electric utilities and generation facilities.

### 03 Consumers 2014 Securitization Funding LLC

Consumers 2014 Securitization Funding LLC is a Delaware limited liability company formed for purchasing securitization property from Consumers and to issue securitization bonds pledging the securitization property as collateral for the securitization bonds.



## 02 CMS Enterprises Company

Address:  
One Energy Plaza  
Jackson, Michigan 49201

CMS Enterprises Company, also conducting business as CMS Enterprises, is a Michigan corporation that, through various subsidiaries and affiliates, is engaged in diversified businesses in the United States and in select international markets.

### 03 CMS Gas Transmission Company

CMS Gas Transmission Company, also conducting business as CMS Gas Transmission and Storage, is a Michigan corporation organized to engage in the transmission, storage, and processing of natural gas.

### 04 CMS International Ventures, L.L.C. (37.01%) (See Exhibit A for list of subsidiaries)

CMS International Ventures, L.L.C. is a Michigan limited liability company, formed to own, manage, and sell certain of CMS Energy's international investments.

### 03 CMS International Ventures, L.L.C. (61.49%) (See Exhibit A for list of subsidiaries)

### 03 CMS Enterprises Sustainable Energy, LLC

CMS Enterprises Sustainable Energy, LLC is a Michigan limited liability company formed for projects in the renewable energy business sector.

### 04 Minnigan Holdco, LLC (50%)

Minnigan Holdco, LLC is a Delaware limited liability company formed to hold ownership interests in certain project companies and other renewable energy developments.

### 04 Grand River Solar, LLC

Grand River Solar, LLC is a Michigan limited liability company formed for solar projects.

### 05 Delta Solar Power I, LLC

Delta Solar Power I, LLC is a Michigan limited liability company formed to develop a solar photovoltaic electricity generating system located in Delta Township, Eaton County, Michigan.

### 05 Delta Solar Power II, LLC

Delta Solar Power II, LLC is a Michigan limited liability company formed to develop a solar photovoltaic electricity generating system located in Delta Township, Eaton County, Michigan.

### 05 Flambeau Solar Partners, LLC

Flambeau Solar Partners Limited Liability Company is a Delaware limited liability company formed to develop a solar photovoltaic electricity generating system located in Phillips, Wisconsin.

### 05 Hart Solar Holdings II, LLC

Hart Solar Holdings II, LLC is a Delaware limited liability company.

### 06 Hart Solar Holdings I, LLC

Hart Solar Holdings I, LLC is a Delaware limited liability company.

### 07 Hart Solar Partners, LLC

Hart Solar Partners, LLC is a Delaware limited liability company.

**05 Newport Solar Equity Holdings, LLC**

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future cash equity investment in or other financing of such facilities.

**06 Newport Solar Holdings II, LLC**

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future financing of such facilities.

**07 Newport Solar Holdings I, LLC**

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future tax equity investment in or other financing of such facilities.

**08 Newport Solar, LLC**

Newport Solar, LLC is a Delaware limited liability company.

**05 Genesee Solar Energy LLC**

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

**04 Grand River Wind, LLC**

Grand River Wind, LLC is a Michigan limited liability company formed for wind projects.

**05 NWO Wind Equity Holdings, LLC**

The entity will own and operate a wind electric generating facility for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future, additional equity investment in such facilities.

**06 NWO Holdco I, LLC**

The entity will own and operate a wind electric generating facility for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future tax equity investment in or other financing of such facilities.

**07 NWO Holdco, L.L.C.**

NWO Holdco, L.L.C. is a Delaware limited liability company organized for the principal purpose of directly or indirectly (through one or more subsidiary companies) developing, constructing, financing, and operating a 105-MW wind power project in Paulding County, Ohio and engaging in other renewable energy development activities.

**08 Northwest Ohio Wind, LLC**

Northwest Ohio Wind, LLC is an Ohio limited liability company organized for the principal purpose of developing, constructing, financing, and operating a 105-MW wind power project in Paulding County, Ohio.

**05 Northwest Ohio Solar, LLC**

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities and battery energy storage systems (BESS) for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

**05 Aviator Wind Equity Holdings, LLC (51%)**

Aviator Wind Equity Holdings, LLC is a Delaware limited liability company.

**06 AW Holdings III, LLC**

AW Holdings III, LLC is a Delaware limited liability company.

**07 AW Holdings II, LLC**

AW Holdings II, LLC is a Delaware limited liability company.

**08 AW Holdings I, LLC**

AW Holdings I, LLC is a Delaware limited liability company.

**09 Aviator Wind Holdings, LLC**

Aviator Wind Holdings, LLC is a Delaware limited liability company.

**10 Aviator Wind, LLC**

Aviator Wind, LLC is a Delaware limited liability company.

**03 CMS Energy Resource Management Company**

CMS Energy Resource Management Company, also conducting business as CMS ERM, is a Michigan corporation concentrating on the purchase and sale of energy commodities in support of CMS Energy's generating facilities.

**04 CMS ERM Michigan LLC**

CMS ERM Michigan LLC is a Michigan limited liability company formed for the sole purpose of taking an assignment of the Ford/Rouge Electricity Sales Agreements from Dearborn Industrial Generation, L.L.C. and to perform those contracts.

**04 CMS Viron Corporation**

CMS Viron Corporation, also conducting business as CMS Viron Energy Services, is a Missouri corporation formed to provide services in the area of energy usage analysis and the engineering and implementation of energy conservation measures.

**03 Dearborn Industrial Energy, L.L.C.**

Dearborn Industrial Energy, L.L.C. is a Michigan limited liability company that holds the ownership interest in Dearborn Industrial Generation, L.L.C.

**04 Dearborn Industrial Generation, L.L.C.**

Dearborn Industrial Generation, L.L.C. is a Michigan limited liability company engaged in the operation of the Ford/Rouge Cogeneration Facility in Dearborn, Michigan.

**03 HYDRA-CO Enterprises, Inc. (See Exhibit B for list of subsidiaries)**

HYDRA-CO Enterprises, Inc. is a New York corporation.

Subsidiaries of CMS International Ventures, L.L.C.

## Address:

One Energy Plaza

Jackson, Michigan 49201

**04 CMS Electric & Gas, L.L.C.**

CMS Electric & Gas, L.L.C. is a Michigan limited liability company. CMS International Distribution LLC and CMS Electric and Gas Company merged in December 2002 to form CMS Electric & Gas, L.L.C.

**05 CMS Venezuela, S.A.**

CMS Venezuela, S.A. is a Venezuelan corporation formed to operate Sistema Electrico Nueva Esparta C.A. (SENECA).

**05 ENELMAR S.A.**

ENELMAR S.A. is a Venezuelan corporation formed to hold CMS Electric & Gas, L.L.C.'s interests in the privatized electric system of the State of Nueva Esparta.

Subsidiaries of HYDRA-CO Enterprises, Inc.

## Address:

One Energy Plaza  
Jackson, Michigan 49201

**04 CMS Generation Filer City, Inc.**

CMS Generation Filer City, Inc. is a Michigan corporation involved as a General Partner in the T.E.S. Filer City Station Limited Partnership, a Michigan limited partnership that is the owner of the 54-MW (net) woodchip- and coal-fueled electric generating station in Filer City, Michigan.

**05 T.E.S. Filer City Station Limited Partnership (50%)****04 CMS Generation Filer City Operating LLC**

CMS Generation Filer City Operating LLC is a Michigan limited liability company formed to operate a coal- and wood waste-fueled power plant near Filer City, Michigan owned by the T.E.S. Filer City Station Limited Partnership.

**04 CMS Generation Genesee Company**

CMS Generation Genesee Company is a Michigan corporation involved as a General Partner in the Genesee Power Station Limited Partnership, a Delaware limited partnership, which owns and operates a 35-MW (net) waste-wood-fueled electric generating facility located in Genesee County, Michigan.

**05 Genesee Power Station Limited Partnership (1% GP)****04 CMS Generation Holdings Company**

CMS Generation Holdings Company is a Michigan corporation involved as a limited partner in various partnerships.

**05 Genesee Power Station Limited Partnership (48.75% LP)****05 GPS Newco, L.L.C. (50%)**

GPS Newco, L.L.C. is a Kansas limited liability company formed for the purpose of facilitating financing and/or restricting liabilities of CMS Energy's equity invested in Genesee Power Station Limited Partnership.

**06 Genesee Power Station Limited Partnership (0.5% LP)****04 CMS Generation Grayling Company**

CMS Generation Grayling Company is a Michigan corporation involved as a General Partner in Grayling Generating Station Limited Partnership, a Michigan limited partnership, that owns a waste-wood-fueled power plant in Grayling, Michigan. Grayling Generating Station Limited Partnership owns GGS Holdings Company, a Michigan corporation, which is a General Partner in AJD Forest Products Limited Partnership (also conducting business as AJD Forest Products), a Michigan limited partnership, that operates a sawmill adjacent to the Grayling Generating Station and also supplies wood waste fuel to Grayling Generating Station. Grayling Generating Station Limited Partnership is a Limited Partner in AJD Forest Products Limited Partnership.

**05 Grayling Generating Station Limited Partnership (1% GP)****06 AJD Forest Products Limited Partnership (49.5% LP)****06 GGS Holdings Company**

GGS Holdings Company is a Michigan corporation that owns a General Partner interest in AJD Forest Products Limited Partnership, a Michigan limited partnership.

**07 AJD Forest Products Limited Partnership (0.5% GP)**

**05 Grayling Partners Land Development, L.L.C. (1%)**

Grayling Partners Land Development, L.L.C. is a Michigan limited liability company formed to acquire land near the Grayling facility for potential development of an ash disposal site.

**04 CMS Generation Grayling Holdings Company**

CMS Generation Grayling Holdings Company is a Michigan corporation involved as a Limited Partner in Grayling Generating Station Limited Partnership, a Michigan limited partnership. Grayling Generating Station Limited Partnership owns GGS Holdings Company, a Michigan corporation that owns a General Partner interest in AJD Forest Products Limited Partnership, a Michigan limited partnership.

**05 Grayling Generating Station Limited Partnership (49% LP)****06 AJD Forest Products Limited Partnership (49.5% LP)****06 GGS Holdings Company****07 AJD Forest Products Limited Partnership (0.5% GP)****05 Grayling Partners Land Development, L.L.C. (49%)****04 CMS Generation Michigan Power L.L.C.**

CMS Generation Michigan Power L.L.C. is a Michigan limited liability company formed to own generating units in Michigan for the purpose of generating power during peak demand periods.

**04 CMS Generation Operating Company II, Inc.**

CMS Generation Operating Company II, Inc. is a New York corporation formed to operate power plants, primarily in the United States.

**04 CMS Generation Operating LLC**

CMS Generation Operating LLC is a Michigan limited liability company involved in the operation of various power plants throughout the United States.

**04 Dearborn Generation Operating, L.L.C.**

Dearborn Generation Operating, L.L.C. is a Michigan limited liability company formed to operate the Ford/Rouge Project.

**04 CMS Generation Recycling Company**

CMS Generation Recycling Company is a Michigan corporation that has ownership interest in Mid-Michigan Recycling, L.C. Mid-Michigan Recycling, L.C. was created to be involved in supplying wood waste fuel for the Genesee Power Station Limited Partnership.

**05 Mid-Michigan Recycling, L.C. (50%)**

Mid-Michigan Recycling, L.C. is a Michigan limited liability company involved in supplying wood waste fuel for the Genesee Power Station Limited Partnership.

**04 Craven County Wood Energy Limited Partnership (44.99% LP)**

Craven County Wood Energy Limited Partnership is a Delaware limited partnership involved in the ownership and operation of a wood waste-fueled plant in New Bern, North Carolina.

**04 HCE-Biopower, Inc.**

HCE-Biopower, Inc. is a New York corporation formed to hold partnership interests in various power projects.

**05 IPP Investment Partnership (51%)****06 Craven County Wood Energy Limited Partnership (0.01% LP)****04 IPP Investment Partnership (49%)****05 Craven County Wood Energy Limited Partnership (0.01% LP)****04 New Bern Energy Recovery, Inc.**

New Bern Energy Recovery, Inc. is a Delaware corporation formed to participate as a General Partner in the Craven County Wood Energy Limited Partnership formed to construct, operate and own a wood waste-fueled electric generating facility in Craven County, North Carolina.

**05 Craven County Wood Energy Limited Partnership (5% GP)**

Line	Description	2021	ASP	BCTS	OSEE	Gas T&S	VEE Energy Manager	Allconnect Program	Appliance Repair (Non ASP)	Customer Requested Fuel Lines	Gas Fuel Line Maint Contracts	Lab Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)		(k)	(l)
<b>Revenue</b>												
<b>Plan Gross Revenues</b>												
1	Revenues	\$ 72,483,179	\$ 67,465,623	\$ 3,444,747	\$ 129,888	\$ 299,135	\$ -	\$ 88,142	\$ 6,778	\$ -	\$ 7,394	\$ 1,041,472
2	Free Month Incentive Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<b>Net Revenues (RDS)</b>	<b>\$ 72,483,179</b>	<b>\$ 67,465,623</b>	<b>\$ 3,444,747</b>	<b>\$ 129,888</b>	<b>\$ 299,135</b>	<b>\$ -</b>	<b>\$ 88,142</b>	<b>\$ 6,778</b>	<b>\$ -</b>	<b>\$ 7,394</b>	<b>\$ 1,041,472</b>
<b>Expenses:</b>												
<b>Cost of Goods Sold</b>												
4	Material & labor (including labor overheads)	25,642,226	21,792,730	2,359,049	274,372	176,108	-	-	3,752	-	5,984	1,030,231
5	ACAP Expense	3,932,562	3,932,562	-	-	-	-	-	-	-	-	-
6	Field Expense (Payout)	-	-	-	-	-	-	-	-	-	-	-
7	<b>Total Cost of Goods Sold</b>	<b>29,574,788</b>	<b>25,725,292</b>	<b>2,359,049</b>	<b>274,372</b>	<b>176,108</b>	<b>-</b>	<b>-</b>	<b>3,752</b>	<b>-</b>	<b>5,984</b>	<b>1,030,231</b>
8	<b>Gross Margin</b>	<b>42,908,391</b>	<b>41,740,332</b>	<b>1,085,697</b>	<b>(144,484)</b>	<b>123,026</b>	<b>-</b>	<b>88,142</b>	<b>3,026</b>	<b>-</b>	<b>1,411</b>	<b>11,241</b>
<b>Operational Expense</b>												
9	Schedule, Control & Dispatch	720,561	669,493	-	-	-	-	51,068	-	-	-	-
10	Solution Center Costs	4,312,451	4,312,451	-	-	-	-	-	-	-	-	-
11	Org & Office Admin	9,910,269	7,630,900	2,122,591	103,469	53,310	-	-	-	-	-	-
12	Program Amends	199,318	199,318	-	-	-	-	-	-	-	-	-
13	<b>Total Operational Expense</b>	<b>15,142,599</b>	<b>12,812,162</b>	<b>2,122,591</b>	<b>103,469</b>	<b>53,310</b>	<b>-</b>	<b>51,068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Marketing Expense</b>												
14	Promotional Program & Research	2,902,099	2,902,099	-	-	-	-	-	-	-	-	-
15	Marketing Supervision	822,649	822,649	-	-	-	-	-	-	-	-	-
16	Point Plus	326,636	326,636	-	-	-	-	-	-	-	-	-
17	Direct Mail	2,284,188	2,284,188	-	-	-	-	-	-	-	-	-
18	<b>Total Marketing Expense</b>	<b>6,335,572</b>	<b>6,335,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
19	<b>Total Expenses</b>	<b>51,052,959</b>	<b>44,873,025</b>	<b>4,481,640</b>	<b>377,841</b>	<b>229,418</b>	<b>-</b>	<b>51,068</b>	<b>3,752</b>	<b>-</b>	<b>5,984</b>	<b>1,030,231</b>
20	<b>Bad Debt - Uncollectibles</b>	<b>623,397</b>	<b>380,630</b>	<b>-</b>	<b>-</b>	<b>242,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	<b>Total Expenses including UA's</b>	<b>51,676,356</b>	<b>45,253,655</b>	<b>4,481,640</b>	<b>377,841</b>	<b>472,186</b>	<b>-</b>	<b>51,068</b>	<b>3,752</b>	<b>-</b>	<b>5,984</b>	<b>1,030,231</b>
22	<b>Margin</b>	<b>20,806,823</b>	<b>22,211,968</b>	<b>(1,036,893)</b>	<b>(247,953)</b>	<b>(173,051)</b>	<b>-</b>	<b>37,074</b>	<b>3,026</b>	<b>-</b>	<b>1,411</b>	<b>11,241</b>
<b>Indirect Expenses:</b>												
<b>Indirect Operational Expense</b>												
	Small Tools	36,034	36,034	-	-	-	-	-	-	-	-	-
	Training	385,634	385,634	-	-	-	-	-	-	-	-	-
	Complaints	26,175	26,175	-	-	-	-	-	-	-	-	-
	<b>Total Indirect Operational Expense</b>	<b>447,843</b>	<b>447,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect Admin Expense</b>												
	Billing	718,017	717,870	44	-	11	-	6	15	-	18	53
	Payment Processing	366,254	366,211	13	-	3	-	2	-	4	5	15
	<b>Total Indirect Admin Expense</b>	<b>1,084,270</b>	<b>1,084,081</b>	<b>57</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>7</b>	<b>15</b>	<b>4</b>	<b>24</b>	<b>68</b>
<b>Indirect IT/Infrastructure Expense</b>												
	SAP	57,645	43,234	5,934	8,477	-	-	-	-	-	-	-
	MDSI	-	-	-	-	-	-	-	-	-	-	-
	Radio & Telephone	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Indirect IT/Infrastructure Expense</b>	<b>57,645</b>	<b>43,234</b>	<b>5,934</b>	<b>8,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect Overhead/Corporate Expense</b>												
	Labor Related	2,026,075	2,026,075	-	-	-	-	-	-	-	-	-
	Other Corporate Related	2,242,873	2,242,873	-	-	-	-	-	-	-	-	-
	<b>Total Indirect Overhead/Corporate Expense</b>	<b>4,268,948</b>	<b>4,268,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Indirect Expenses</b>	<b>5,858,706</b>	<b>5,844,106</b>	<b>5,991</b>	<b>8,477</b>	<b>14</b>	<b>-</b>	<b>7</b>	<b>15</b>	<b>4</b>	<b>24</b>	<b>68</b>
	VAPS Indirect Margin	14,948,117	16,367,862	(1,042,884)	(256,430)	(173,065)	-	37,066	3,011	(4)	1,387	11,173

[Notes to Attachment 1](#)

Note 1 Evaluation of revenues and expenses are currently underway. Labor and non-labor studies may impact future year(s) margin. Code of Conduct charging started August 2021.  
Note 2 A separate Balance Sheet, Income Statement, Trial Balance or General Ledger is not available for VAPS programs



**COMPLAINTS**

2021 Study		
2021 Total Utility Complaints	2,271	Informal 989 Formal 1282
2021 Total Customer Care Spend - Labor	\$ 375,152.58	
2021 Total Customer Care Spend - Non-Labor	\$ 3,442.44	
Cost Per Complaint - Labor	\$ 165.19	
Cost Per Complaint - Non-Labor	\$ 1.52	

	BCTS	OSEE	GAS T&S	VEE	ASP	ALLCONNECT	APPLIANCE REPAIR	GAS FUEL LINES
2020 Complaints	-	-	-	-	65	-	-	-
Labor Allocation	\$ -	\$ -	\$ -	\$ -	\$ 10,737.52	\$ -	\$ -	\$ -
Non-Labor Allocation	\$ -	\$ -	\$ -	\$ -	\$ 98.53	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,836.05	\$ -	\$ -	\$ -

**2021 Customer Care Financial Data**

140105	Cons Affrs Supv Sal	-
140107	Cons Affrs Syst Exp	-
140108	Cust Complamt Sal	-
140122	Exec Cust Assist Sal	-
140262	Cons Affrs Supv Exp	-
140264	Cust Compl Expenses	-
140278	Exec Cust Assist Exp	-
Matl Stk Issues	-	-
NonStock Material	-	-
General Travel-Oth	640.10	-
Meals & Ent-50%	80.00	-
Employee Training	-	-
Other Business Exp	-	-
Labor-Exempt Reg P	140,670.72	-
Labor-Exempt OT	-	-
Labor-Nonexempt Re	201,353.74	-
Labor-Nonexempt OT	741.32	-
Nonexempt Pj Absen	29,336.80	-
Labor-Incentive Pa	3,000.00	-
Other O/S Services	703.00	-
Contract Cost- Lab	-	-
Util-Communication	2,019.34	-
Utilities-Cellular	378,595.02	-

Source Information  
Department: Customer Care  
Report: Daily Complaint report

Cost Center	Cost Element	Actual							Overall Result		
		Month-Year	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021		July 2021	
140108	Cust Complaint Sal	5220000	Labor-Exempt Reg Pay	15,730.84	15,730.84	15,730.84	22,680.48	23,316.84	23,618.88	23,862.00	140,670.72
140108	Cust Complaint Sal	5221000	Labor-Nonexempt Reg	25,721.55	27,652.92	32,331.54	31,423.41	28,834.59	29,379.57	26,010.16	201,353.74
140108	Cust Complaint Sal	5221500	Labor-Nonexempt OT			6.23					735.09
140108	Cust Complaint Sal	5223000	Nonexempt Pj Absence	5,770.89	2,362.65	2,241.52	2,406.27	3,456.12	4,589.19	8,560.16	29,386.80
140108	Cust Complaint Sal	5224000	Labor-Incentive Pay						3,000.00		3,000.00
140262	Cons Affrs Supv Exp	5670000	Utilities-Cellular	54.09	53.78	53.69	54.40				215.96
140264	Cust Compl Expenses	5201200	General Travel-Other		167.43	0.00	54.94	139.74	0.00	225.00	587.11
140264	Cust Compl Expenses	5201600	Meals & Ent-50%				80.00	0.00	0.00		80.00
140264	Cust Compl Expenses	5670000	Utilities-Cellular	95.21	95.58	95.50	96.77	437.69	190.17	190.13	1,202.05
140278	Exec Cust Assist Exp	5201200	General Travel-Other	52.99							52.99
140278	Exec Cust Assist Exp	5603500	Other O/S Services	75.00	75.00	75.00	75.00	75.00	75.00	253.00	703.00
140278	Exec Cust Assist Exp	5670000	Utilities-Cellular	99.18	98.46	98.37	99.69	64.97	65.96	74.71	601.33
<b>Overall Result</b>				<b>47,600.75</b>	<b>46,242.80</b>	<b>50,709.46</b>	<b>56,890.96</b>	<b>56,324.96</b>	<b>60,918.76</b>	<b>58,910.25</b>	<b>378,595.02</b>

Annual Code of Conduct Report  
2021 Code of Conduct Complaints

Notification No	Customer Number	Date Of Notification	Damage Code	Damage Code Description	Coding	Serv. Type	Coding Types	Customer Name	Complaint	Summary of Resolution
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Annual Code of Conduct Report  
2021 Information Sharing

	A	B	C	D	E
1	Department	Date Requested	Date Completed	Title	Data Elements
2	VAPS Operations (Including ASP)	2021	2021	General Operations	All data elements accessible by SAP and other Company systems to obtain new VAPS customers, create and fulfill VAPS contractual obligation, maintain VAPS contracts, address customer concerns related to VAPS.
3	Appliance Service Plan (ASP)	2021	2021	Sales Incentives	Customer Name, Customer Address/Premise #, Business Partner ID, Business Agreement ID,
4	Appliance Service Plan (ASP)	2021	2021	Website Enrollment	Customer Address
5	Appliance Service Plan (ASP)	2021	2021	Active Customer Dashboards	Business Partner Number, Address/Premise, Account Number,
6	Appliance Service Plan (ASP)	2021	2021	ASP Revenue Form	Customer Name, Address, Account Number, Business Partner Number, Phone Number, Email Address, Last 4 of Credit Card
7	Consumers Energy Marketing Team	Feb. 17, 2021 (One data request was made asking for CE residential customer name and address information to be provided on or around the 1st day of each subsequent month)	3/4/21, 4/7/21, 5/5/21, 6/14/21, 7/2/21, 8/5/21, 8/30/21, 10/4/21, 11/1/21, 11/30/21	List of CE customer names and addresses to be used by the ASP Marketing team and sent to vendor Doner.	Customer Name, Address
8					
9					
10					
11					
12					

Annual Code of Conduct Report  
2021 Customer Count

	A	B
1	Product/Service	Customer Count
2	Appliance Service Plan	148,628
3	Gas T & S	13
4	Tech Services	54
5	Fuel Line Maintenance Contracts	39
6	Lab Services	112
7	OSEE	4
8		
9		
10		