

**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.

|   |   |   |                                  |                          |                      |                                     |                   |   |  |  |
|---|---|---|----------------------------------|--------------------------|----------------------|-------------------------------------|-------------------|---|--|--|
| <b>Report submitted for year ending:</b><br>December 31, 2018   |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Present name of respondent:</b><br>Consumers Energy Company  |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Address of principal place of business:</b><br>One Energy Plaza, Jackson, MI 49201   |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Utility representative to whom inquires regarding this report may be directed:</b><br><br><table><tr><td><b>Name:</b> Glenn P. Barba</td><td><b>Title:</b> Vice President, Controller, CAO</td></tr><tr><td colspan="2"><b>Address:</b> One Energy Plaza</td></tr><tr><td><b>City:</b> Jackson</td><td><b>State:</b> MI</td><td><b>Zip:</b> 49201</td></tr><tr><td colspan="3"><b>Telephone, Including Area Code:</b> (517) 788-2100</td></tr></table> | <b>Name:</b> Glenn P. Barba                   | <b>Title:</b> Vice President, Controller, CAO | <b>Address:</b> One Energy Plaza |                          | <b>City:</b> Jackson | <b>State:</b> MI                    | <b>Zip:</b> 49201 | <b>Telephone, Including Area Code:</b> (517) 788-2100 |  |  |
| <b>Name:</b> Glenn P. Barba   | <b>Title:</b> Vice President, Controller, CAO |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Address:</b> One Energy Plaza  |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>City:</b> Jackson  | <b>State:</b> MI                              | <b>Zip:</b> 49201                             |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Telephone, Including Area Code:</b> (517) 788-2100   |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>If the utility name has been changed during the past year:</b><br><br><b>Prior Name:</b><br><br><b>Date of Change:</b>   |   |   |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Two copies of the published annual report to stockholders:</b><br><br><table><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>were forwarded to the Commission</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>will be forwarded to the Commission</td></tr></table><br><b>on or about</b> April 1, 2019  | <input checked="" type="checkbox"/>           | ]   | were forwarded to the Commission | <input type="checkbox"/> | ]                    | will be forwarded to the Commission |                   |   |  |  |
| <input checked="" type="checkbox"/>   | ]   | were forwarded to the Commission              |                                  |                          |                      |                                     |                   |   |  |  |
| <input type="checkbox"/>  | ]   | will be forwarded to the Commission           |                                  |                          |                      |                                     |                   |   |  |  |
| <b>Annual reports to stockholders:</b><br><br><table><tr><td><input checked="" type="checkbox"/></td><td>]</td><td>are published</td></tr><tr><td><input type="checkbox"/></td><td>]</td><td>are not published</td></tr></table>  | <input checked="" type="checkbox"/>           | ]   | are published                    | <input type="checkbox"/> | ]                    | are not published                   |                   |   |  |  |
| <input checked="" type="checkbox"/>   | ]   | are published                                 |                                  |                          |                      |                                     |                   |   |  |  |
| <input type="checkbox"/>  | ]   | are not published                             |                                  |                          |                      |                                     |                   |   |  |  |

**FOR ASSISTANCE IN COMPLETION OF THIS FORM:**


Contact the Michigan Public Service Commission (Jennifer Brooks) at [brooks10@michigan.gov](mailto:brooks10@michigan.gov) OR forward correspondence to:

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



**MPSC FORM P-522**

ANNUAL REPORT OF NATURAL GAS COMPANIES (Major and Nonmajor)

| IDENTIFICATION  |  |   |
|---|--|---|
| 01 Exact Legal Name of Respondent<br>Consumers Energy Company   | 02 Year of Report<br>December 31, 2018   |   |
| 03 Previous Name and Date of Change (if name changed during year)   |  |   |
| 04 Address of Principal Business Office at End of Year (Street, City, St., Zip)<br>One Energy Plaza, Jackson, MI 49201  |  |   |
| 05 Name of Contact Person<br>Glenn P. Barba   | 06 Title of Contact Person<br>Vice President, Controller, CAO  |   |
| 07 Address of Contact Person (Street, City, St., Zip)<br>One Energy Plaza, Jackson, MI 49201  |  |   |
| 08 Telephone of Contact Person, Including Area Code:<br><br>(517) 788-2100  | 09 This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | 10 Date of Report<br>(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. |  |   |
| 01 Name<br>Glenn P. Barba   | 03 Signature<br>                     | 04 Date Signed<br>(Mo, Da, Yr)<br>April 1, 2019 |
| 02 Title<br>Vice President, Controller, CAO   |  |   |





| Name of Respondent<br>Consumers Energy Company   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)   | Year of Report<br>December 31, 2018 |
|--|---|--|-------------------------------------|
| <b>LIST OF SCHEDULES (Natural Gas Utility)</b>   |   |  |                                     |
| Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reports for |   | certain pages. Omit pages where the responses are "none," "not applicable," or "NA." |                                     |
| Title of Schedule<br><br>(a)   | Reference<br>Page<br>No.<br>(b)   | Remarks<br><br>(c)   |                                     |
| <b>GENERAL CORPORATE<br/>INFORMATION AND FINANCIAL<br/>STATEMENTS</b>  |   |  |                                     |
| 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  |                                     |
| <b>BALANCE SHEET SUPPORTING SCHEDULES<br/>(Assets and Other Debits)</b>  |   |  |                                     |
| Summary of Utility Plant and Accumulated Provisions<br>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<br>Utility Plant   | M 219   |  |                                     |
| Gas Stored   | 220   |  |                                     |
| Nonutility Property  | 221   | See P-521  |                                     |
| Accumulated Provision for Depreciation and Amortization of<br>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   | N/A  |                                     |
| Advances for Gas Prior to Initial Deliveries or<br>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   | N/A  |                                     |
| Other Regulatory Assets  | 232   | See P-521  |                                     |
| Miscellaneous Deferred Debits  | 233   | See P-521  |                                     |
| Accumulated Deferred Income Taxes (Account 190)  | 234-235   | See P-521  |                                     |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

**LIST OF SCHEDULES (Natural Gas Utility)**

| Title of Schedule<br><br>(a)   | Reference<br>Page<br>No.<br>(b) | Remarks<br><br>(c) |
|--|---------------------------------|--------------------|
| <b>BALANCE SHEET SUPPORTING SCHEDULES<br/>(Liabilities and Other Credits)</b>  |                                 |                    |
| 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          |
| <b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>   |                                 |                    |
| 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                         | N/A                |
| 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                             | N/A                |
| Miscellaneous General Expenses - Gas   | M 335                           |                    |
| Depreciation, Depletion and Amortization of Gas Plant  | 336-338                         |                    |
| Income from Utility Plan Leased to Others  | 339                             | N/A                |
| Particulars Concerning Certain Income Deduction and Interest Charges   | 340                             | See P-521          |

|  |   |                                |                                     |
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| <b>LIST OF SCHEDULES (Natural Gas Utility)</b>                                 |   |                                |                                     |
| Title of Schedule<br><br>(a)   | Reference<br>Page<br>No.<br>(b)   | Remarks<br><br>(c)             |                                     |
| <b>COMMON SECTION</b>  |   |                                |                                     |
| Regulatory Commission Expenses   | 350-351   | See P-521                      |                                     |
| Research, Development and Demonstration Activities                             | 352-253   | N/A                            |                                     |
| Distribution of Salaries and Wages   | 354-355   | See P-521                      |                                     |
| Charges for Outside Professional and Other Consultative Services               | 357   | See P-521                      |                                     |
| <b>GAS PLANT STATISTICAL DATA</b>  |   |                                |                                     |
| Natural Gas Reserves and Land Acreage  | 500-501   | N/A                            |                                     |
| Changes in Estimated Hydrocarbon Reserves and Costs,<br>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   | --  |                                |                                     |
| <b>MPSC SCHEDULES</b>  |   |                                |                                     |
| 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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|--|---|---|-------------------------------------|

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

1. Report below the original cost of gas plant in service according to the prescribed accounts

2. In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Complete Construction Not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustment of plant accounts to indicate the negative effect of such amounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and

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

| Line No. | Acct No | Account (a)                             | Balance at Beginning of Year (b) | Additions (c) |
|----------|---------|---|----------------------------------|---------------|
| 1        |         | 1. INTANGIBLE PLANT                     |                                  |               |
| 2        | 301     | Organization                            | 33,468                           | -             |
| 3        | 302     | Franchises and Consents                 | 160,947.00                       | 27,759        |
| 4        | 303     | Miscellaneous Intangible Plant          | 62,942,598.00                    | 1,642,875     |
| 5        |         | TOTAL Intangible Plant                  | 63,137,013                       | 1,670,634     |
| 6        |         | 2. PRODUCTION PLANT                     |                                  |               |
| 7        |         | Manufactured Gas Production Plant       |                                  |               |
| 8        | 304.1   | Land                                    | -                                | -             |
| 9        | 304.2   | Land Rights                             | -                                | -             |
| 10       | 305     | Structures and Improvements             | -                                | -             |
| 11       | 306     | Boiler Plant Equipment                  | -                                | -             |
| 12       | 307     | Other Power Equipment                   | -                                | -             |
| 13       | 308     | Coke Ovens                              | -                                | -             |
| 14       | 309     | Producer Gas Equipment                  | -                                | -             |
| 15       | 310     | Water Gas Generating Equipment          | -                                | -             |
| 16       | 311     | Liquefied Petroleum Gas Equipment       | -                                | -             |
| 17       | 312     | Oil Gas Generating Equipment            | -                                | -             |
| 18       | 313     | Generating Equipment - Other Processes  | -                                | -             |
| 19       | 314     | Coal, Coke and Ash Handling Equipment   | -                                | -             |
| 20       | 315     | Catalytic Cracking Equipment            | -                                | -             |
| 21       | 316     | Other Reforming Equipment               | -                                | -             |
| 22       | 317     | Purification Equipment                  | -                                | -             |
| 23       | 318     | Residual Refining Equipment             | -                                | -             |
| 24       | 319     | Gas Mixing Equipment                    | -                                | -             |
| 25       | 320     | Other Equipment                         | -                                | -             |
| 26       |         | TOTAL Manufactured Gas Production Plant | -                                | -             |

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

amounts. Careful observance of the about instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) | Acct<br>No. | Line<br>No. |
|--------------------|--------------------|------------------|----------------------------------|-------------|-------------|
| -                  | -                  | -                | -                                |             | 1           |
| -                  | -                  | -                | 33,468                           | 301         | 2           |
| 6,367              | -                  | -                | 182,339                          | 302         | 3           |
| -                  | -                  | -                | 64,585,473                       | 303         | 4           |
| -                  | -                  | -                | -                                |             |             |
| 6,367              | -                  | -                | 64,801,280                       |             | 5           |
| -                  | -                  | -                | -                                |             | 6           |
| -                  | -                  | -                | -                                |             | 7           |
| -                  | -                  | -                | -                                | 304.1       | 8           |
| -                  | -                  | -                | -                                | 304.2       | 9           |
| -                  | -                  | -                | -                                | 305         | 10          |
| -                  | -                  | -                | -                                | 306         | 11          |
| -                  | -                  | -                | -                                | 307         | 12          |
| -                  | -                  | -                | -                                | 308         | 13          |
| -                  | -                  | -                | -                                | 309         | 14          |
| -                  | -                  | -                | -                                | 310         | 15          |
| -                  | -                  | -                | -                                | 311         | 16          |
| -                  | -                  | -                | -                                | 312         | 17          |
| -                  | -                  | -                | -                                | 313         | 18          |
| -                  | -                  | -                | -                                | 314         | 19          |
| -                  | -                  | -                | -                                | 315         | 20          |
| -                  | -                  | -                | -                                | 316         | 21          |
| -                  | -                  | -                | -                                | 317         | 22          |
| -                  | -                  | -                | -                                | 318         | 23          |
| -                  | -                  | -                | -                                | 319         | 24          |
| -                  | -                  | -                | -                                | 320         | 25          |
| -                  | -                  | -                | -                                | -           | 26          |

| Name of Respondent<br>Consumers Energy Company                     |          | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                                     | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|----------|---|-------------------------------------|--------------------------------|-------------------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |          |   |                                     |                                |                                     |
| Line No.   | Acct No. | Account<br>(a)  | Balance at Beginning of Year<br>(b) | Additions<br>(c)               |                                     |
| 27   |          | Natural Gas Production & Gathering Plant  |                                     |                                |                                     |
| 28   | 325.1    | Producing Lands   | -                                   |                                | -                                   |
| 29   | 325.2    | Producing Leaseholds  | 172,559                             |                                | -                                   |
| 30   | 325.3    | Gas Rights  | 890                                 |                                | -                                   |
| 31   | 325.4    | Rights of Way   | 222                                 |                                | -                                   |
| 32   | 325.5    | Other Land  | -                                   |                                | -                                   |
| 33   | 325.6    | Other Land Rights   | -                                   |                                | -                                   |
| 34   | 326      | Gas Well Structures   | -                                   |                                | -                                   |
| 35   | 327      | Field Compressor Station Structures   | -                                   |                                | -                                   |
| 36   | 328      | Field Measuring and Regulating Station Structures   | -                                   |                                | -                                   |
| 37   | 329      | Other Structures  | 116,071                             |                                | -                                   |
| 38   | 330      | Producing Gas Wells - Well Construction   | 61,603                              |                                | -                                   |
| 39   | 331      | Producing Gas Wells - Well Equipment  | 40,523                              |                                | -                                   |
| 40   | 332      | Field Lines   | 4,825                               |                                | -                                   |
| 41   | 333      | Field Compressor Station Equipment  | -                                   |                                | -                                   |
| 42   | 334      | Field Measuring and Regulating Station Equipment  | 77,146                              |                                | -                                   |
| 43   | 335      | Drilling and Cleaning Equipment   | -                                   |                                | -                                   |
| 44   | 336      | Purification Equipment  | 211,952                             |                                | -                                   |
| 45   | 337      | Other Equipment   | 100,433                             |                                | -                                   |
| 46   | 338      | Unsuccessful Exploration & Development Costs  | 8,224,143                           |                                | -                                   |
| 47   |          | TOTAL Production and Gathering Plant  | 9,010,367                           |                                | -                                   |
| 48   |          | Products Extraction Plant   |                                     |                                |                                     |
| 49   | 340.1    | Land  | -                                   |                                | -                                   |
| 50   | 340.2    | Land Rights   | -                                   |                                | -                                   |
| 51   | 341      | Structures and Improvements   | -                                   |                                | -                                   |
| 52   | 342      | Extraction and Refining Equipment   | -                                   |                                | -                                   |
| 53   | 343      | Pipe Lines  | -                                   |                                | -                                   |
| 54   | 344      | Extracted Products Storage Equipment  | -                                   |                                | -                                   |
| 55   | 345      | Compressor Equipment  | -                                   |                                | -                                   |
| 56   | 346      | Gas Measuring and Regulating Equipment  | -                                   |                                | -                                   |
| 57   | 347      | Other Equipment   | -                                   |                                | -                                   |
| 58   |          | TOTAL Products Extraction Plant   | -                                   |                                | -                                   |
| 59   |          | TOTAL Natural Gas Production Plant  | 9,010,367                           |                                | -                                   |
| 60   |          | SNG Production Plant (Submit Supplemental Statement)  | -                                   |                                | -                                   |
| 61   |          | TOTAL Production Plant  | 9,010,367                           |                                | -                                   |
| 62   |          | 3. Natural Gas Storage and Processing Plant   |                                     |                                |                                     |
| 63   |          | Underground Storage Plant   |                                     |                                |                                     |
| 64   | 350.1    | Land  | 7,738,203                           |                                | -                                   |

| Name of Respondent   |             | This Report Is:  |             | Date of Report |       | Year of Report    |    |
|--|-------------|--|-------------|----------------|-------|-------------------|----|
| Consumers Energy Company   |             | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |             | (Mo, Da, Yr)   |       | December 31, 2018 |    |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |             |  |             |                |       |                   |    |
| Retirements  | Adjustments | Transfers  | Balance at  |                | Acct  | Line              |    |
| (d)  | (e)         | (f)  | End of Year |                | No.   | No.               |    |
|  |             |  | (g)         |                |       |                   |    |
|  |             |  |             |                |       |                   | 27 |
| -  | -           | -  | -           | -              | 325.1 |                   | 28 |
| 882  | -           | (171,677)  | -           | -              | 325.2 |                   | 29 |
| 1  | -           | (889)  | -           | -              | 325.3 |                   | 30 |
| -  | -           | (222)  | -           | -              | 325.4 |                   | 31 |
| -  | -           | -  | -           | -              | 325.5 |                   | 32 |
| -  | -           | -  | -           | -              | 325.6 |                   | 33 |
| -  | -           | -  | -           | -              | 326   |                   | 34 |
| -  | -           | -  | -           | -              | 327   |                   | 35 |
| -  | -           | -  | -           | -              | 328   |                   | 36 |
| -  | -           | -  | -           | 116,071        | 329   |                   | 37 |
| -  | -           | -  | -           | 61,603         | 330   |                   | 38 |
| -  | -           | -  | -           | 40,523         | 331   |                   | 39 |
| -  | -           | -  | -           | 4,825          | 332   |                   | 40 |
| -  | -           | -  | -           | -              | 333   |                   | 41 |
| -  | -           | -  | -           | 77,146         | 334   |                   | 42 |
| -  | -           | -  | -           | -              | 335   |                   | 43 |
| -  | -           | -  | -           | 211,952        | 336   |                   | 44 |
| -  | -           | -  | -           | 100,433        | 337   |                   | 45 |
| -  | -           | -  | -           | 8,224,143      | 338   |                   | 46 |
| 883  | -           | (172,788)  | -           | 8,836,696      |       |                   | 47 |
|  |             |  |             |                |       |                   | 48 |
| -  | -           | -  | -           | -              | 340.1 |                   | 49 |
| -  | -           | -  | -           | -              | 340.2 |                   | 50 |
| -  | -           | -  | -           | -              | 341   |                   | 51 |
| -  | -           | -  | -           | -              | 342   |                   | 52 |
| -  | -           | -  | -           | -              | 343   |                   | 53 |
| -  | -           | -  | -           | -              | 344   |                   | 54 |
| -  | -           | -  | -           | -              | 345   |                   | 55 |
| -  | -           | -  | -           | -              | 346   |                   | 56 |
| -  | -           | -  | -           | -              | 347   |                   | 57 |
| -  | -           | -  | -           | -              |       |                   | 58 |
| 883  | -           | (172,788)  | -           | 8,836,696      |       |                   | 59 |
| -  | -           | -  | -           | -              |       |                   | 60 |
| 883  | -           | (172,788)  | -           | 8,836,696      |       |                   |    |
|  |             |  |             |                |       |                   | 62 |
|  |             |  |             |                |       |                   | 63 |
| -  | -           | -  | -           | 7,738,203      | 350.1 |                   | 64 |



| Name of Respondent<br>Consumers Energy Company                     |          | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)      | Year of Report<br>December 31, 2018 |
|--|----------|---|-------------------------------------|-------------------------------------|
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |          |   |                                     |                                     |
| Line No  | Acct No. | Account<br>(a)  | Balance at Beginning of Year<br>(b) | Additions<br>(c)                    |
| 65   | 350.2    | Rights of Way   | 2,425,621                           | 15,582                              |
| 66   | 351      | Structures and Improvements   | 50,662,755                          | 10,782,693                          |
| 67   | 352      | Wells   | 105,906,928                         | 31,913,645                          |
| 68   | 352.1    | Storage Leaseholds and Rights   | 6,967,120                           | -                                   |
| 69   | 352.2    | Reservoirs  | -                                   | -                                   |
| 70   | 352.3    | Non-Recoverable Natural Gas   | -                                   | -                                   |
| 71   | 353      | Lines   | 70,067,933                          | 4,443,043                           |
| 72   | 354      | Compressor Station Equipment  | 319,977,758                         | 17,003,331                          |
| 73   | 355      | Measuring and Regulating Equipment  | 18,759,620                          | 62,478                              |
| 74   | 356      | Purification Equipment  | 222,694,056                         | 9,921,687                           |
| 75   | 357      | Other Equipment   | 10,152,694                          | 2,621,507                           |
| 76   | 358      | Gas in Underground Storage-Noncurrent   | 26,165,307                          | -                                   |
| 77   | 358.1    | Asset Retirement Costs for Underground Storage Plant  | 143,289                             | -                                   |
| 78   |          | TOTAL Underground Storage Plant   | 841,661,284                         | 76,763,966                          |
| 79   |          | Other Storage Plant   |                                     |                                     |
| 80   | 360.1    | Land  | -                                   | -                                   |
| 81   | 360.2    | Land Rights   | -                                   | -                                   |
| 82   | 361      | Structures and Improvements   | -                                   | -                                   |
| 83   | 362      | Gas Holders   | -                                   | -                                   |
| 84   | 363      | Purification Equipment  | -                                   | -                                   |
| 85   | 363.1    | Liquefaction Equipment  | -                                   | -                                   |
| 86   | 363.2    | Vaporizing Equipment  | -                                   | -                                   |
| 87   | 363.3    | Compressor Equipment  | -                                   | -                                   |
| 88   | 363.4    | Measuring and Regulating Equipment  | -                                   | -                                   |
| 89   | 363.5    | Other Equipment   | -                                   | -                                   |
| 90   |          | TOTAL Other Storage Plant   | -                                   | -                                   |
| 91   |          | Base Load Liquefied NG Terminating and Processing Plant   |                                     |                                     |
| 92   | 364.1    | Land  | -                                   | -                                   |
| 93   | 364.1a   | Land Rights   | -                                   | -                                   |
| 94   | 364.2    | Structures and Improvements   | -                                   | -                                   |
| 95   | 364.3    | LNG Processing Terminal Equipment   | -                                   | -                                   |
| 96   | 364.4    | LNG Transportation Equipment  | -                                   | -                                   |
| 97   | 364.5    | Measuring and Regulating Equipment  | -                                   | -                                   |
| 98   | 364.6    | Compressor Station Equipment  | -                                   | -                                   |
| 99   | 364.7    | Communication Equipment   | -                                   | -                                   |
| 100  | 364.8    | Other Equipment   | -                                   | -                                   |
| 101  |          | TOTAL Base Load LNG Terminating and Processing Plant  | -                                   | -                                   |
| 102  |          |   |                                     |                                     |
| 103  |          | TOTAL Natural Gas Storage and Processing Plant  | 841,661,284                         | 76,763,966                          |



| Name of Respondent   |             | This Report Is:  |                           | Date of Report |             | Year of Report    |     |
|--|-------------|--|---------------------------|----------------|-------------|-------------------|-----|
| Consumers Energy Company   |             | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                           | (Mo, Da, Yr)   |             | December 31, 2018 |     |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |             |  |                           |                |             |                   |     |
| Retirements  | Adjustments | Transfers  | Balance at<br>End of Year | Acct<br>No     | Line<br>No. |                   |     |
| (d)  | (e)         | (f)  | (g)                       |                |             |                   |     |
| -  | -           | 212  | 2,441,415                 | 350.2          | 65          |                   |     |
| 23,966   | -           | (6,663)  | 61,414,819                | 351            | 66          |                   |     |
| 23,535   | -           | 3,294  | 137,800,332               | 352            | 67          |                   |     |
| -  | -           | -  | 6,967,120                 | 352.1          | 68          |                   |     |
| -  | -           | -  | -                         | 352.2          | 69          |                   |     |
| -  | -           | -  | -                         | 352.3          | 70          |                   |     |
| 14,609   | -           | (322,459)  | 74,173,908                | 353            | 71          |                   |     |
| 8,384,846  | -           | 12,892   | 328,609,135               | 354            | 72          |                   |     |
| -  | -           | -  | 18,822,098                | 355            | 73          |                   |     |
| -  | -           | 306,143  | 232,921,886               | 356            | 74          |                   |     |
| -  | -           | 1,109  | 12,775,310                | 357            | 75          |                   |     |
| -  | -           | -  | 26,165,307                | 358            | 76          |                   |     |
| -  | -           | -  | 143,289                   | 358.1          | 77          |                   |     |
| 8,446,956  | -           | (5,472)  | 909,972,822               |                | 78          |                   |     |
|  |             |  |                           |                |             |                   | 79  |
| -  | -           | -  | -                         | 360.1          | 80          |                   |     |
| -  | -           | -  | -                         | 360.2          | 81          |                   |     |
| -  | -           | -  | -                         | 361            | 82          |                   |     |
| -  | -           | -  | -                         | 362            | 83          |                   |     |
| -  | -           | -  | -                         | 363            | 84          |                   |     |
| -  | -           | -  | -                         | 363.1          | 85          |                   |     |
| -  | -           | -  | -                         | 363.2          | 86          |                   |     |
| -  | -           | -  | -                         | 363.3          | 87          |                   |     |
| -  | -           | -  | -                         | 363.4          | 88          |                   |     |
| -  | -           | -  | -                         | 363.5          | 89          |                   |     |
| -  | -           | -  | -                         |                | 90          |                   |     |
|  |             |  |                           |                |             |                   | 91  |
| -  | -           | -  | -                         | 364.1          | 92          |                   |     |
| -  | -           | -  | -                         | 364.1a         | 93          |                   |     |
| -  | -           | -  | -                         | 364.2          | 94          |                   |     |
| -  | -           | -  | -                         | 364.3          | 95          |                   |     |
| -  | -           | -  | -                         | 364.4          | 96          |                   |     |
| -  | -           | -  | -                         | 364.5          | 97          |                   |     |
| -  | -           | -  | -                         | 364.6          | 98          |                   |     |
| -  | -           | -  | -                         | 364.7          | 99          |                   |     |
| -  | -           | -  | -                         | 364.8          | 100         |                   |     |
| -  | -           | -  | -                         |                | 101         |                   |     |
|  |             |  |                           |                |             |                   | 102 |
| 8,446,956  | -           | (5,472)  | 909,972,822               |                | 103         |                   |     |

| Name of Respondent   |          | This Report Is:  | Date of Report                      | Year of Report    |
|--|----------|--|-------------------------------------|-------------------|
| Consumers Energy Company   |          | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)                        | December 31, 2018 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |          |  |                                     |                   |
| Line No.   | Acct No. | Account<br>(a)   | Balance at Beginning of Year<br>(b) | Additions<br>(c)  |
| 104  |          | 4. Transmission Plant  |                                     |                   |
| 105  | 365.1    | Land   | 12,758,957                          | 1,968,759         |
| 106  | 365.2    | Land Rights  | 37,690,958                          | 52,362            |
| 107  | 365.3    | Rights of Way  | -                                   | -                 |
| 108  | 366      | Structures and Improvements  | 43,366,477                          | 10,907,023        |
| 109  | 367      | Mains  | 960,049,725                         | 147,147,319       |
| 110  | 368      | Compressor Station Equipment   | 118,072,163                         | 46,433,142        |
| 111  | 369      | Measuring and Regulating Station Equipment   | 90,454,163                          | 43,088,363        |
| 112  | 370      | Communication Equipment  | 7,949,022                           | 42,886            |
| 113  | 371      | Other Equipment  | 7,108,051                           | 274,370           |
| 114  | 372      | ARO for Transmission Plant   | 458,056                             | -                 |
| 115  |          | TOTAL Transmission Plant   | 1,277,907,572                       | 249,914,224       |
| 116  |          | 5. Distribution Plant  |                                     |                   |
| 117  | 374.1    | Land   | 2,165,760                           | 13,088            |
| 118  | 374.2    | Land Rights  | 12,948,332                          | 852,228           |
| 119  | 375      | Structures and Improvements  | 11,378,917                          | 6,910,956         |
| 120  | 376      | Mains  | 1,532,754,237                       | 104,746,596       |
| 121  | 377      | Compressor Station Equipment   | 12,217,236                          | 3,158             |
| 122  | 378      | Measuring and Regulating Station Equipment - General   | 105,039,095                         | 14,374,648        |
| 123  | 379      | Measuring and Regulating Station Equipment - City Gate   | -                                   | -                 |
| 124  | 380      | Services   | 1,656,143,928                       | 225,907,994       |
| 125  | 381      | Meters   | 381,997,654                         | 94,973,095        |
| 126  | 382      | Meter Installations  | 287,910,584                         | 17,687,569        |
| 127  | 383      | House Regulators   | 37,282,961                          | 3,876,135         |
| 128  | 384      | House Regulator Installations  | -                                   | -                 |
| 129  | 385      | Industrial Measuring and Regulating Station Equipment  | -                                   | -                 |
| 130  | 386      | Other Prop. on Customer's Premises   | -                                   | -                 |
| 131  | 387      | Other Equipment  | -                                   | -                 |
| 132  | 388      | Asset Retirement Costs for Distribution Plant  | 142,081,853                         | 17,553,450        |
| 133  |          | TOTAL Distribution Plant   | 4,181,920,557                       | 486,898,917       |
| 134  |          | 6. GENERAL PLANT   |                                     |                   |
| 135  | 389.1    | Land   | 2,187,475                           | 7,966             |
| 136  | 389.2    | Land Rights  | 1,516                               | -                 |
| 137  | 390      | Structures and Improvements  | 83,665,958                          | 885,465           |
| 138  | 391      | Office Furniture and Equipment   | 6,180,189                           | 41,349            |
| 139  | 391.2    | Computers and Computer Related Equipment   | 8,739,559                           | 2,423,043         |
| 140  | 392      | Transportation Equipment   | 58,955,197                          | 10,819,981        |
| 141  | 393      | Stores Equipment   | 70,325                              | -                 |
| 142  | 394      | Tools, Shop and Garage Equipment   | 16,006,136                          | 1,338,790         |
| 143  | 395      | Laboratory Equipment   | 15,691                              | -                 |

| Name of Respondent   |             | This Report Is:  | Date of Report            | Year of Report    |             |
|--|-------------|--|---------------------------|-------------------|-------------|
| Consumers Energy Company   |             | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)              | December 31, 2018 |             |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) |             |  |                           |                   |             |
| Retirements  | Adjustments | Transfers  | Balance at<br>End of Year | Acct<br>No.       | Line<br>No. |
| (d)  | (e)         | (f)  | (g)                       |                   |             |
|  |             |  |                           |                   | 104         |
| -  | -           | -  | 14,727,716                | 365.1             | 105         |
| -  | -           | -  | 37,743,320                | 365.2             | 106         |
| -  | -           | -  | -                         | 365.3             | 107         |
| 164,298  | -           | (1,967,335)  | 52,141,867                | 366               | 108         |
| 2,097,989.00   | -           | (149,376.00)   | 1,104,949,679             | 367               | 109         |
| 3,415,229.00   | -           | (553,736.00)   | 160,536,340               | 368               | 110         |
| 1,117,736.00   | -           | 2,781,912.00   | 135,206,702               | 369               | 111         |
| 12,592.00  | -           | (111,464.00)   | 7,867,852                 | 370               | 112         |
| -  | -           | 32,713.00  | 7,415,134                 | 371               | 113         |
| -  | -           | -  | 458,056                   | 372               | 114         |
| 6,807,844  | -           | 32,714   | 1,521,046,666             |                   | 115         |
|  |             |  |                           |                   | 116         |
| -  | -           | (18,558)   | 2,160,290                 | 374.1             | 117         |
| -  | -           | -  | 13,800,560                | 374.2             | 118         |
| 4,819  | -           | (75,651)   | 18,209,403                | 375               | 119         |
| 1,954,829  | -           | (7,110,824)  | 1,628,435,180             | 376               | 120         |
| -  | -           | -  | 12,220,394                | 377               | 121         |
| 146,830  | -           | 1,970,741  | 121,237,654               | 378               | 122         |
| -  | -           | -  | -                         | 379               | 123         |
| 6,590,882  | -           | 4,469,887  | 1,879,930,927             | 380               | 124         |
| 5,218,982  | -           | (2,241,624)  | 469,510,143               | 381               | 125         |
| 1,548,003  | -           | 272,812  | 304,322,962               | 382               | 126         |
| 327,384  | -           | 116,932  | 40,948,644                | 383               | 127         |
| -  | -           | -  | -                         | 384               | 128         |
| -  | -           | -  | -                         | 385               | 129         |
| -  | -           | -  | -                         | 386               | 130         |
| -  | -           | -  | -                         | 387               | 131         |
| -  | -           | -  | 159,635,303               | 388               | 132         |
| 15,791,729   | -           | (2,616,285)  | 4,650,411,460             |                   | 133         |
|  |             |  |                           |                   | 134         |
| -  | -           | -  | 2,195,441                 | 389.1             | 135         |
| -  | -           | -  | 1,516                     | 389.2             | 136         |
| 9,126  | -           | (3,045)  | 84,539,252                | 390               | 137         |
| 13,894   | -           | 2,499  | 6,210,143                 | 391               | 138         |
| 2,232,000  | -           | 56,705   | 8,987,307                 | 391.1             | 139         |
| 1,333,914  | -           | 6,515  | 68,447,779                | 392               | 140         |
| 49,648   | -           | -  | 20,677                    | 393               | 141         |
| 185,735  | -           | (330,796)  | 16,828,395                | 394               | 142         |
| -  | -           | -  | 15,691                    | 395               | 143         |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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

| Line No. | Acct No. | Account<br>(a)                          | Balance at Beginning of Year<br>(b) | Additions<br>(c) |
|----------|----------|---|-------------------------------------|------------------|
| 144      | 396      | Power Operated Equipment                | 26,972,637                          | 4,943,585        |
| 145      | 397      | Communication Equipment                 | 4,360,673                           | 535,420          |
| 146      | 398      | Miscellaneous Equipment                 | 372,036                             | 291,788          |
| 147      |          | SUBTOTAL                                | 207,527,392                         | 21,287,387       |
| 148      | 399      | Other Tangible Property                 | -                                   | -                |
| 149      |          | TOTAL General Plant                     | 207,527,392                         | 21,287,387       |
| 150      |          | TOTAL (Accounts 101 and 106)            | 6,581,164,185                       | 836,535,128      |
| 151      | 101.1    | Property Under Capital Leases           | 4,131,428                           | -                |
| 152      | 102      | Gas Plant Purchased (See Instruction 8) | -                                   | -                |
| 153      | (Less)   | Gas Plant Sold (See Instruction 8)      | -                                   | -                |
| 154      | 103      | Experimental Gas Plant Unclassified     | -                                   | -                |
| 155      |          | TOTAL GAS PLANT IN SERVICE              | 6,585,295,613                       | 836,535,128      |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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

| Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at<br>End of Year<br>(g) | Acct<br>No. | Line<br>No. |
|--------------------|--------------------|------------------|----------------------------------|-------------|-------------|
| 160,242            | -                  | (55,896)         | 31,700,084                       | 396         | 144         |
| 484,586            | -                  | (1,507)          | 4,410,000                        | 397         | 145         |
| -                  | -                  | -                | 663,824                          | 398         | 146         |
| 4,469,145          | -                  | (325,525)        | 224,020,109                      |             | 147         |
| -                  | -                  | -                | -                                | 399         | 148         |
| 4,469,145          | -                  | (325,525)        | 224,020,109                      |             | 149         |
| 35,522,924         | -                  | (3,087,356)      | 7,379,089,033                    |             | 150         |
| 37,533             | (666,663)          | -                | 3,427,232                        | 101.1       | 151         |
| -                  | -                  | -                | -                                | 102         | 152         |
| -                  | -                  | -                | -                                | 102         | 153         |
| -                  | -                  | -                | -                                | 103         | 154         |
| 35,560,457         | (666,663)          | (3,087,356)      | 7,382,516,265                    |             | 155         |

| Name of Respondent<br>Consumers Energy Company                                    |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                                  | Date of Report<br>(Mo, Da, Yr)   |                        | Year of Report<br>December 31, 2018 |  |
|---|--|---|----------------------------------|--|------------------------|-------------------------------------|--|
| <b>GAS PLANT LEASED TO OTHERS (Account 104)</b>                                   |  |   |                                  |  |                        |                                     |  |
| 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<br>(Designate associated companies with an asterisk)<br>(a) | Description of Property Leased<br>(b)   | Commission Author-ization<br>(c) | Expiration Date of Lease<br>(d)  | Balance at End of Year |                                     |  |
| 1   | Not applicable.  |   |                                  |  |                        |                                     |  |
| 2   |  |   |                                  |  |                        |                                     |  |
| 3   |  |   |                                  |  |                        |                                     |  |
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| 45  |  |   |                                  |  |                        |                                     |  |
| 46  |  |   |                                  |  |                        |                                     |  |
| 47  | TOTAL  |   |                                  |  |                        |                                     |  |

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| Name of Respondent<br>Consumers Energy Company   |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission   | Date of Report<br>(Mo, Da, Yr)                     | Year of Report<br>December 31, 2018 |
|--|---|---|--|-------------------------------------|
| GAS PLANT HELD FOR FUTURE USE (Account 105)  |   |   |  |                                     |
| 1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. |   | 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred |  |                                     |
| Line No.   | Description and Location of Property<br>(a)   | Date Originally Included in This Account<br>(b)   | Date Expected to be Used in Utility Service<br>(c) | Balance at End of Year<br>(d)       |
| 1  | Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501) |   |  |                                     |
| 2  | N/A   |   |  |                                     |
| 3  |   |   |  |                                     |
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| 41   |   |   |  |                                     |
| 42   | TOTAL   |   |  | \$0                                 |



| Name of Respondent<br>Consumers Energy Company   |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission  | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|--|---|-------------------------------------|
| 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.<br>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<br>(a)                                 | Date Originally Included in This Account<br>(b)  | Date Expected to be Used in Utility Service<br>(c)  | Balance at End of Year<br>(d)       |
| 1  | Natural Gas Lands, and Gas Rights Held for Future Utility Use (Per 500-501) |  |   |                                     |
| 2  | N/A   |  |   |                                     |
| 3  |   |  |   |                                     |
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| 46   |   |  |   |                                     |
| 47   | TOTAL   |  |   |                                     |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

- |   |  |
|---|--|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction (107).<br/>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,</p> | <p>Development, and Demonstration (see Account 107 of the Uniform System of Accounts).<br/>3. Minor projects (less than \$500,000) may be grouped.</p> |
|---|--|

| Line No. | Description of Project<br>(a)              | Construction Work in Progress-Gas (Account 107)<br>(b) | Estimated Additional Cost of Project<br>(c) |
|----------|--|--|---|
| 1        | Intangible Plant - Gas Total               | 3,074,485  | 3,410,000                                   |
| 2        |  |  |   |
| 3        | Natural Gas Store & Processing Plant Total | 60,892,594   | 75,758,000                                  |
| 4        |  |  |   |
| 5        | Transmission Plant - Gas Total             | 164,661,308  | 440,306,000                                 |
| 6        |  |  |   |
| 7        | Distribution Plant - Gas Total             | 76,745,257   | 398,367,000                                 |
| 8        |  |  |   |
| 9        | General Plant - Gas Total                  | 13,474,317   | 7,037,000                                   |
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| 42       | TOTAL                                      | 318,847,961  | 924,878,000                                 |

|  |   |                                |                                     |
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|--|---|--------------------------------|-------------------------------------|

CONSTRUCTION OVERHEADS-GAS

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

2. On page 218 furnish information concerning construction overheads.

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

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

| Line No. | Description of Overhead<br>(a)               | Total Amount Charged for the Year<br>(b) | Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges)<br>(c) |
|----------|--|--|---|
| 1        | Engineering and Supervision                  | 135,055,036                              | 522,888,228   |
| 2        | Administrative and General                   | 56,726,151                               | 257,651,095   |
| 3        | Pension                                      | 16,630,495                               | 255,710,370   |
| 4        | Allowance for Funds Used During Construction | 2,771,051                                | 116,126,984   |
| 5        |  |  |   |
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| 45       |  |  |   |
| 46       | TOTAL  | 211,182,733                              |   |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, if those differ from the overall rate of return authorized by the Michigan Public Service Commission.

ENGINEERING AND SUPERVISION

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

ADMINISTRATIVE AND GENERAL

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

PENSION

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

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

INSURANCE

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

PROPERTY TAXES

Property taxes are capitalized on projects where the period of construction is greater than six months and the project is estimated to cost \$500,000 or more. The capitalized taxes on major plant jobs are actual taxes paid. Taxes capitalized on other than the major plant jobs are computed by estimating the equalized taxable value and multiplying this by the Company average millage rate to determine the tax to be capitalized for the year.

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

1. Explain in a footnote any important adjustments during year. 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.

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.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

| Line No. | Item (a)  | Total (c+d+e) (b) | Gas Plant in Service (c) | Gas Plant Held for Future Use (d) | Gas Plant Leased to Others (e) |
|----------|---|-------------------|--------------------------|-----------------------------------|--------------------------------|
| 1        | Balance Beginning of Year   | 2,628,127,151     | 2,628,127,151            | -                                 | -                              |
| 2        | Depreciation Provisions for Year, Charged to                          |                   |                          |                                   |                                |
| 3        | (403) Depreciation Expense  | 185,972,709       | 185,972,709              | -                                 | -                              |
| 4        | (403.1) Deprec. And Deplet. Expense                                   | -                 | -                        | -                                 | -                              |
| 5        | (413) Exp. of Gas Plt. Leas. to Others                                | -                 | -                        | -                                 | -                              |
| 6        | Transportation Expenses-Clearing                                      | 10,903,185        | 10,903,185               | -                                 | -                              |
| 7        | Other Clearing Accounts   | -                 | -                        | -                                 | -                              |
| 8        | Other Accounts (Specify):   |                   |                          |                                   |                                |
| 9        |   | -                 | -                        | -                                 | -                              |
| 10       | TOTAL Deprec. Prov. for Year<br>(Enter Total of lines 3 thru 9)       | 196,875,894       | 196,875,894              | -                                 | -                              |
| 11       | Net Charges for Plant Retired:  |                   |                          |                                   |                                |
| 12       | Book Cost of Plant Retired  | 35,515,674        | 35,515,674               | -                                 | -                              |
| 13       | Cost of Removal   | 33,564,354        | 33,564,354               | -                                 | -                              |
| 14       | Salvage (Credit)  | (314,504)         | (314,504)                | -                                 | -                              |
| 15       | TOTAL Net Charges for Plant Ret.<br>(Enter Total of lines 12 thru 14) | 68,765,524        | 68,765,524               | -                                 | -                              |
| 16       | Other Debit or Credit Items (Describe):                               |                   |                          |                                   |                                |
| 17       | See Footnote 1  | 10,052,419        | 10,052,419               | -                                 | -                              |
| 18       | Retirement WIP  | (1)               | (1)                      | -                                 | -                              |
| 19       | Balance End of Year (Enter Total of lines 1, 10, 15, and 17)          | 2,766,289,939     | 2,766,289,939            | -                                 | -                              |

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

|    |  |               |               |   |   |
|----|--|---------------|---------------|---|---|
| 20 | Production - Manufactured Gas                | -             | -             | - | - |
| 21 | Production & Gathering - Natural Gas         | 589,219       | 589,219       | - | - |
| 22 | Products Extraction - Natural Gas            | -             | -             | - | - |
| 23 | Underground Gas Storage                      | 201,964,739   | 201,964,739   | - | - |
| 24 | Other Storage Plant                          | -             | -             | - | - |
| 25 | Base Load LNG Terminating & Processing Plant | -             | -             | - | - |
| 26 | Transmission                                 | 311,923,897   | 311,923,897   | - | - |
| 27 | Distribution                                 | 2,178,057,496 | 2,178,057,496 | - | - |
| 28 | General                                      | 73,754,588    | 73,754,588    | - | - |
| 29 | TOTAL (Enter Total of Lines 20 thru 28)      | 2,766,289,939 | 2,766,289,939 | - | - |

1. Line 17, column (c) amount consists primarily of transfer activity for prior years.

|   |                   |
|---|-------------------|
| 2. Gas Plant in Service Retirements-        |                   |
| Page 212B, Line 150, Col (d)                | 35,522,924        |
| Nondepreciable Property                     | (7,250)           |
| Other Adjustments                           | -                 |
| Book Cost of Plant Retired-Line 12, Col (c) | <u>35,515,674</u> |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

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

| No. | Description<br>(a)                          | Noncurrent<br>(Account 117)<br>(b) | Current<br>(Account 164.1)<br>(c) | LNG<br>(Account 164.2)<br>(d) | LNG<br>(Account 164.3)<br>(e) | Total<br>(f) |
|-----|---|------------------------------------|-----------------------------------|-------------------------------|-------------------------------|--------------|
| 1   | Balance at Beginning of Year                | -                                  | 457,809,756                       | -                             | -                             | 457,809,756  |
| 2   | Gas Delivered to Storage (contra Account)   | -                                  | 347,387,173                       | -                             | -                             | 347,387,173  |
| 3   | Gas Withdrawn from Storage (contra Account) | -                                  | 354,786,957                       | -                             | -                             | 354,786,957  |
| 4   | Other Debits or Credits (Net)               | -                                  | -                                 | -                             | -                             | -            |
| 5   | Balance at End of Year                      | -                                  | 450,409,972                       | -                             | -                             | 450,409,972  |
| 6   | Mcf   | -                                  | 143,455,022                       | -                             | -                             | 143,455,022  |
| 7   | Amount Per Mcf                              | -                                  | 3                                 | -                             | -                             | 3            |

- 8 State basis of segregation of inventory between current and noncurrent portions:
- 9 Inventory Account 164.1 was decreased \$0 to reflect gas storage losses of approximately 0 mcf.
- 10 The company has elected to use Account 358 for non-current gas.

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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|---|-------------------------------------|

**GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS**

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments. (Report advances on page 229.)
2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.

| Line No. | Name of Vendor (Designate associated companies with an asterisk)<br>(a) | Seller FERC Rate Schedule No.<br>(b) | BALANCE BEGINNING OF YEAR         |               |
|----------|---|--------------------------------------|-----------------------------------|---------------|
|          |   |                                      | Mcf (14.73 psia at ° 60 F)<br>(c) | Amount<br>(d) |
| 1        | N/A   |                                      |                                   |               |
| 2        |   |                                      |                                   |               |
| 3        |   |                                      |                                   |               |
| 4        |   |                                      |                                   |               |
| 5        |   |                                      |                                   |               |
| 6        |   |                                      |                                   |               |
| 7        |   |                                      |                                   |               |
| 8        |   |                                      |                                   |               |
| 9        |   |                                      |                                   |               |
| 10       |   |                                      |                                   |               |
| 11       |   |                                      |                                   |               |
| 12       |   |                                      |                                   |               |
| 13       |   |                                      |                                   |               |
| 14       |   |                                      |                                   |               |
| 15       |   |                                      |                                   |               |
| 16       |   |                                      |                                   |               |
| 17       |   |                                      |                                   |               |
| 18       |   |                                      |                                   |               |
| 19       |   |                                      |                                   |               |
| 20       |   |                                      |                                   |               |
| 21       |   |                                      |                                   |               |
| 22       |   |                                      |                                   |               |
| 23       |   |                                      |                                   |               |
| 24       |   |                                      |                                   |               |
| 25       |   |                                      |                                   |               |
| 26       |   |                                      |                                   |               |
| 27       |   |                                      |                                   |               |
| 28       |   |                                      |                                   |               |
| 29       |   |                                      |                                   |               |
| 30       |   |                                      |                                   |               |
| 31       |   |                                      |                                   |               |
| 32       |   |                                      |                                   |               |
| 33       |   |                                      |                                   |               |
| 34       |   |                                      |                                   |               |
| 35       |   |                                      |                                   |               |
| 36       |   |                                      |                                   |               |
| 37       |   |                                      |                                   |               |
| 38       |   |                                      |                                   |               |
| 39       |   |                                      |                                   |               |
| 40       |   |                                      |                                   |               |
| 41       |   |                                      |                                   |               |
| 42       | TOTAL   |                                      |                                   |               |



|   |               |   |                                |   |                                       |   |
|---|---------------|---|--------------------------------|---|---------------------------------------|---|
| Name of Respondent<br>Consumers Energy Company  |               | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission |                                | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018   |   |
| 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)<br>(e)   | Amount<br>(f) | Cents per Mcf<br>(g)  | Mcf (14.73 psia at ° 60 F) (h) | Percent of Year's required take<br>(i)              | Make-up Period expiration date<br>(j) | Line No.  |
| N/A   |               |   |                                |   |                                       | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42 |

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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|---|-------------------------------------|

**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        |   |                                      |                                  |                          |   |                      |                            |
| 7        |   |                                      |                                  |                          |   |                      |                            |
| 8        |   |                                      |                                  |                          |   |                      |                            |
| 9        |   |                                      |                                  |                          |   |                      |                            |
| 10       |   |                                      |                                  |                          |   |                      |                            |
| 11       |   |                                      |                                  |                          |   |                      |                            |
| 12       |   |                                      |                                  |                          |   |                      |                            |
| 13       |   |                                      |                                  |                          |   |                      |                            |
| 15       |   |                                      |                                  |                          |   |                      |                            |
| 16       |   |                                      |                                  |                          |   |                      |                            |
| 17       |   |                                      |                                  |                          |   |                      |                            |
| 18       |   |                                      |                                  |                          |   |                      |                            |
| 19       |   |                                      |                                  |                          |   |                      |                            |
| 20       |   |                                      |                                  |                          |   |                      |                            |
| 21       |   |                                      |                                  |                          |   |                      |                            |
| 22       |   |                                      |                                  |                          |   |                      |                            |
| 23       |   |                                      |                                  |                          |   |                      |                            |
| 24       |   |                                      |                                  |                          |   |                      |                            |
| 25       |   |                                      |                                  |                          |   |                      |                            |
| 26       |   |                                      |                                  |                          |   |                      |                            |
| 27       |   |                                      |                                  |                          |   |                      |                            |
| 28       |   |                                      |                                  |                          |   |                      |                            |
| 29       |   |                                      |                                  |                          |   |                      |                            |
| 30       |   |                                      |                                  |                          |   |                      |                            |
| 31       |   |                                      |                                  |                          |   |                      |                            |
| 32       |   |                                      |                                  |                          |   |                      |                            |
| 33       |   |                                      |                                  |                          |   |                      |                            |
| 34       |   |                                      |                                  |                          |   |                      |                            |
| 35       |   |                                      |                                  |                          |   |                      |                            |
| 36       |   |                                      |                                  |                          |   |                      |                            |
| 37       |   |                                      |                                  |                          |   |                      |                            |
| 38       |   |                                      |                                  |                          |   |                      |                            |
| 39       |   |                                      |                                  |                          |   |                      |                            |

| Name of Respondent<br>Consumers Energy Company                |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission              | Date of Report<br>(Mo, Da, Yr)       | Year of Report<br>December 31, 2018 |               |                               |
|---|---|--|--------------------------------------|-------------------------------------|---------------|-------------------------------|
| 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<br>(a)   | Balance End of Year<br>(b)   |                                      |                                     |               |                               |
| 1   | Prepaid OPEB  | 193,005,504  |                                      |                                     |               |                               |
| 2   | Prepaid Pension   | 49,240,356   |                                      |                                     |               |                               |
| 3   | Prepaid IT Costs-Software Maintenance   | 21,867,049   |                                      |                                     |               |                               |
| 4   | Prepaid Insurance   | 15,305,416   |                                      |                                     |               |                               |
| 5   | Undelivered Gas   | 0  |                                      |                                     |               |                               |
| 6   | Prepaid IT Costs-Hardware Maintenance   | 8,249,754  |                                      |                                     |               |                               |
| 7   | Prepaid Taxes (pages 262-263) MPSC Assessment   | 4,106,996  |                                      |                                     |               |                               |
| 8   | Prepaid Facilities  | 3,506,035  |                                      |                                     |               |                               |
| 9   | Prepaid Interconnection Pipeline Project  | 3,459,342  |                                      |                                     |               |                               |
| 10  | Prepaid Subscriptions   | 3,316,661  |                                      |                                     |               |                               |
| 11  | Prepaid Power Supply  | 357,524  |                                      |                                     |               |                               |
| 12  | Prepaid Postage   | 315,225  |                                      |                                     |               |                               |
| 13  | Prepaid IT Costs-Services   | 281,541  |                                      |                                     |               |                               |
| 14  | Prepaid State of Michigan DNR   | 172,723  |                                      |                                     |               |                               |
| 15  | Prepaid License Plate Fees  | 169,524  |                                      |                                     |               |                               |
| 16  | Prepaid Employee Training   | 144,157  |                                      |                                     |               |                               |
| 17  | Prepaid Fees-Lake Winds Energy Park bond renewal  | 112,656  |                                      |                                     |               |                               |
| 18  | Prepaid Other   | 218,238  |                                      |                                     |               |                               |
| 19  |   |  |                                      |                                     |               |                               |
| TOTAL   |   | 303,826,701  |                                      |                                     |               |                               |
| EXTRAORDINARY PROPERTY LOSSES (Account 182.1)                 |   |  |                                      |                                     |               |                               |
| Line No.  | Description of Extraordinary Loss<br>[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).]<br>(a)               | Total Amount of Loss<br>(b)  | Losses Recognized During Year<br>(c) | WRITTEN OFF DURING YEAR             |               | Balance at End of Year<br>(f) |
|   |   |  |                                      | Account Charged<br>(d)              | Amount<br>(e) |                               |
| 1   | None - No Activity  |  |                                      |                                     |               |                               |
| 2   |   |  |                                      |                                     |               |                               |
| 3   |   |  |                                      |                                     |               |                               |
| 4   |   |  |                                      |                                     |               |                               |
| 5   |   |  |                                      |                                     |               |                               |
| 6   |   |  |                                      |                                     |               |                               |
| 7   |   |  |                                      |                                     |               |                               |
| 8   |   |  |                                      |                                     |               |                               |
| 9   | TOTAL   | -  | -                                    | -                                   | -             | -                             |
| UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)          |   |  |                                      |                                     |               |                               |
| Line No.  | Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo yr).]<br>(a) | Total Amount of Charges<br>(b)   | Costs Recognized During Year<br>(c)  | WRITTEN OFF DURING YEAR             |               | Balance at End of Year<br>(f) |
|   |   |  |                                      | Account Charged<br>(d)              | Amount<br>(e) |                               |
| 10  | None - No Activity  |  |                                      |                                     |               |                               |
| 11  |   |  |                                      |                                     |               |                               |
| 12  |   |  |                                      |                                     |               |                               |
| 13  |   |  |                                      |                                     |               |                               |
| 14  |   |  |                                      |                                     |               |                               |
| 15  |   |  |                                      |                                     |               |                               |
| 16  |   |  |                                      |                                     |               |                               |
| 17  |   |  |                                      |                                     |               |                               |
| 18  |   |  |                                      |                                     |               |                               |
| 19  |   |  |                                      |                                     |               |                               |
| 20  |   |  |                                      |                                     |               |                               |
| 21  |   |  |                                      |                                     |               |                               |
| 22  |   |  |                                      |                                     |               |                               |
| 23  |   |  |                                      |                                     |               |                               |
| 24  |   |  |                                      |                                     |               |                               |
| 25  |   |  |                                      |                                     |               |                               |
| 26  |   |  |                                      |                                     |               |                               |
| 27  |   |  |                                      |                                     |               |                               |
| 28  |   |  |                                      |                                     |               |                               |
| 29  |   |  |                                      |                                     |               |                               |
| 30  | TOTAL   | -  | -                                    | -                                   | -             | -                             |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

**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<br>(a) | Balance at Beginning of Year<br>(b) | Debits<br>(c) | CREDITS                |               | Balance at End of Year<br>(f) |
|----------|---|-------------------------------------|---------------|------------------------|---------------|-------------------------------|
|          |   |                                     |               | Account Charged<br>(d) | Amount<br>(e) |                               |
| 1        | N/A                                       |                                     |               |                        |               |                               |
| 2        |   |                                     |               |                        |               |                               |
| 3        |   |                                     |               |                        |               |                               |
| 4        |   |                                     |               |                        |               |                               |
| 5        |   |                                     |               |                        |               |                               |
| 6        |   |                                     |               |                        |               |                               |
| 7        |   |                                     |               |                        |               |                               |
| 8        |   |                                     |               |                        |               |                               |
| 9        |   |                                     |               |                        |               |                               |
| 10       |   |                                     |               |                        |               |                               |
| 11       |   |                                     |               |                        |               |                               |
| 12       |   |                                     |               |                        |               |                               |
| 13       |   |                                     |               |                        |               |                               |
| 15       |   |                                     |               |                        |               |                               |
| 16       |   |                                     |               |                        |               |                               |
| 17       |   |                                     |               |                        |               |                               |
| 18       |   |                                     |               |                        |               |                               |
| 19       |   |                                     |               |                        |               |                               |
| 20       |   |                                     |               |                        |               |                               |
| 21       |   |                                     |               |                        |               |                               |
| 22       |   |                                     |               |                        |               |                               |
| 23       |   |                                     |               |                        |               |                               |
| 24       |   |                                     |               |                        |               |                               |
| 25       |   |                                     |               |                        |               |                               |
| 26       |   |                                     |               |                        |               |                               |
| 27       |   |                                     |               |                        |               |                               |
| 28       |   |                                     |               |                        |               |                               |
| 29       |   |                                     |               |                        |               |                               |
| 30       |   |                                     |               |                        |               |                               |
| 31       |   |                                     |               |                        |               |                               |
| 32       |   |                                     |               |                        |               |                               |
| 33       |   |                                     |               |                        |               |                               |
| 34       |   |                                     |               |                        |               |                               |
| 35       |   |                                     |               |                        |               |                               |
| 36       |   |                                     |               |                        |               |                               |
| 37       |   |                                     |               |                        |               |                               |
| 38       |   |                                     |               |                        |               |                               |
| 39       |   |                                     |               |                        |               |                               |
| 40       |   |                                     |               |                        |               |                               |
| 41       |   |                                     |               |                        |               |                               |
| 42       |   |                                     |               |                        |               |                               |
| 43       |   |                                     |               |                        |               |                               |
| 44       | TOTAL                                     |                                     |               |                        |               |                               |

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| Name of Respondent<br>Consumers Energy Company   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)  | Year of Report<br>December 31, 2018 |
| GAS OPERATING REVENUES (Account 400)   |   |   |                                     |
| 1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.  |   | 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.                                     |                                     |
| 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.  |   | 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. |                                     |
| 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 |   | 5. If increases or decreases from previous year (column (c), (e) and (g)), are not derived from previously reported   |                                     |
| Line No.   | Title of Account<br>(a)   | OPERATING REVENUES  |                                     |
|  |   | Amount for Year<br>(b)  | Amount for Previous Year<br>(c)     |
| 1  | GAS SERVICE REVENUES  |   |                                     |
| 2  | 480 Residential Sales   | 1,284,200,854   | 1,197,264,909                       |
| 3  | 481 Commercial & Industrial Sales   |   |                                     |
| 4  | Small (or Comm.) (See Instr. 6)   | 377,796,872   | 332,915,515                         |
| 5  | Large (or Ind.) (See Instr. 6)  | 55,932,580  | 50,469,470                          |
| 6  | 482 Other Sales to Public Authorities   | -   | -                                   |
| 7  | 484 Interdepartmental Sales   | 833,633   | 879,929                             |
| 8  | TOTAL Sales to Ultimate Consumers   | 1,718,763,939   | 1,581,529,823                       |
| 9  | 483 Sales for Resale  | -   | -                                   |
| 10   | TOTAL Nat. Gas Service Revenues   | 1,718,763,939   | 1,581,529,823                       |
| 11   | Revenues from Manufactured Gas  | -   | -                                   |
| 12   | TOTAL Gas Service Revenues  | 1,718,763,939   | 1,581,529,823                       |
| 13   | OTHER OPERATING REVENUES  |   |                                     |
| 14   | 485 Intracompany Transfers  | -   | -                                   |
| 15   | 487 Forfeited Discounts   | 5,306,851   | 5,440,119                           |
| 16   | 488 Misc. Service Revenues  | 72,502,518  | 70,078,838                          |
| 17   | 489 Rev. from Trans. of Gas of Others   | 99,066,511  | 86,023,303                          |
| 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  | 691,660   | 709,665                             |
| 22   | 494 Interdepartmental Rents   | -   | -                                   |
| 23   | 495 Other Gas Revenues  | 9,838,648   | 11,032,215                          |
| 24   | TOTAL Other Operating Revenues  | 187,406,188   | 173,284,140                         |
| 25   | TOTAL Gas Operating Revenues  | 1,906,170,127   | 1,754,813,963                       |
| 26   | (Less) 496 Provision for Rate Refunds   | 15,262,982  | (8,613,169)                         |
| 27   | TOTAL Gas Operating Revenues Net of Provision for Refu  | 1,890,907,145   | 1,763,427,132                       |
| 28   | Dist. Type Sales by States (Incl. Main Line<br>Sales to Resid. and Comm. Custrs.)                                     | 1,717,930,306   |                                     |
| 29   | Main Line Industrial Sales (Incl. Main<br>Line Sales to Pub. Authorities)   | -   |                                     |
| 30   | Sales for Resale  | -   |                                     |
| 31   | Other Sales to Public Authorities (from Local Dist. Only)   | -   |                                     |
| 32   | Interdepartmental Sales   | 833,633   |                                     |
| 33   | TOTAL (Same as Line 10, Columns (b) and (d))  | 1,718,763,939   |                                     |

|  |   |   |                                     |
|--|---|---|-------------------------------------|
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GAS OPERATING REVENUES (Account 400) (Continued)

figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

| MCF OF NATURAL GAS SOLD |                                | AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH |                              | Line No |
|-------------------------|--------------------------------|---|------------------------------|---------|
| Quantity for Year (d)   | Quantity for Previous Year (e) | Number for Year (f)                       | Number for Previous Year (g) |         |
|                         |                                |   |                              | 1       |
| 162,994,726             | 151,435,380                    | 1,643,101                                 | 1,630,648                    | 2       |
|                         |                                |   |                              | 3       |
| 57,618,452              | 51,287,682                     | 124,098                                   | 124,544                      | 4       |
| 9,380,464               | 8,587,662                      | 4,796                                     | 5,020                        | 5       |
| -                       | -                              | -   | -                            | 6       |
| 154,826                 | 169,405                        | 55  | 57                           | 7       |
| 230,148,468             | 211,480,129                    | 1,772,050                                 | 1,760,269                    | 8       |
| -                       | -                              | -   | -                            | 9       |
| 230,148,468             | 211,480,129                    | 1,772,050                                 | 1,760,269                    | 10      |
|                         |                                |   |                              | 11      |
|                         |                                |   |                              | 12      |
|                         |                                |   |                              | 13      |
|                         |                                |   |                              | 14      |
|                         |                                |   |                              | 15      |
|                         |                                |   |                              | 16      |
|                         |                                |   |                              | 17      |
|                         |                                |   |                              | 18      |
|                         |                                |   |                              | 19      |
|                         |                                |   |                              | 20      |
|                         |                                |   |                              | 21      |
|                         |                                |   |                              | 22      |
|                         |                                |   |                              | 23      |
|                         |                                |   |                              | 24      |
|                         |                                |   |                              | 25      |
|                         |                                |   |                              | 26      |
|                         |                                |   |                              | 27      |
| 229,993,642             |                                |   |                              | 28      |
| -                       |                                |   |                              | 29      |
| -                       |                                |   |                              | 30      |
| -                       |                                |   |                              | 31      |
| 154,826                 |                                |   |                              | 32      |
| 230,148,468             |                                |   |                              | 33      |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
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RATE AND SALES SECTION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

K. Other Gas Revenues. Revenues derived from operations of the respondent other than sales of gas.

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

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

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

Estimates. If actual figures are not available for the schedules in this section, give estimates.

Explain the methods used and the factual basis of the estimates, using supplementary sheets, if necessary.



|  |   |                                |                                     |
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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

625-A. SALES DATA FOR THE YEAR  
(STATE OF MICHIGAN)

| Line No. | Class of Service<br>(a)                    | Average number of customers per month<br>(b) | Gas Sold Mcf *<br>(c) | Revenue (to nearest dollar)<br>(d) | Averages                  |                             |                          |
|----------|--|--|-----------------------|------------------------------------|---------------------------|-----------------------------|--------------------------|
|          |  |  |                       |                                    | Mcf * per customer<br>(e) | Revenue per customer<br>(f) | Revenue per Mcf *<br>(g) |
| 1        | AB. Residential service                    |  |                       |                                    |                           |                             |                          |
| 2        | A. Residential service                     | 14,738                                       | 1,108,646             | 8,993,175                          | 75.22                     | 610.20                      | 8.11                     |
| 3        | B. Residential space heating service       | 1,628,363                                    | 161,886,080           | 1,279,070,225                      | 99.42                     | 785.49                      | 7.90                     |
| 4        | CD. Commercial service                     |  |                       |                                    |                           |                             |                          |
| 5        | C. Commercial service, except SH           | 124,098                                      | 57,618,452            | 368,140,516                        | 464.30                    | 2,966.53                    | 6.39                     |
| 6        | D. Commercial space heating                |  |                       |                                    |                           |                             |                          |
| 7        | E. Industrial service                      | 4,796  | 9,380,464             | 54,728,271                         | 1,955.89                  | 11,411.23                   | 5.83                     |
| 8        | F. Public street & highway lighting        |  |                       |                                    |                           |                             |                          |
| 9        | G. Other sales to public authorities       |  |                       |                                    |                           |                             |                          |
| 10       | H. Interdepartmental sales                 | 55   | 154,826               | 837,778                            | 2,815.02                  | 15,232.33                   | 5.41                     |
| 11       | I. Other sales                             |  |                       |                                    |                           |                             |                          |
| 12       | A-I. Total sales to ultimate customers     | 1,772,050                                    | 230,148,468           | 1,711,769,965                      | 129.88                    | 965.98                      | 7.44                     |
| 13       | J. Sales to other gas utilities for resale | -  | -                     | -                                  |                           |                             |                          |
| 14       | A-J. TOTAL SALES OF GAS                    | 1,772,050                                    | 230,148,468           | 1,711,769,965                      | 129.88                    | 965.98                      | 7.44                     |
| 15       | K. Other gas revenues                      |  |                       | 179,137,180                        |                           |                             |                          |
| 16       | A-K. TOTAL GAS OPERATING REVENUE           |  |                       | 1,890,907,145                      |                           |                             |                          |

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

|  |   |                                |                                     |
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|--|---|--------------------------------|-------------------------------------|

**625-B SALES DATA BY RATE SCHEDULES FOR THE YEAR**

- |  |   |
|--|---|
| <p>1. Report below the distribution of customers, sales and revenue for the year by individual rate schedules. (See definitions on first page of this section).</p> <p>2. Column (a)-List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.</p> <p>3. Column (b)-Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.</p> <p>4. Column (c)-Using the classification show in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g., (A) for Residential Service, (B) Heating Service, etc.</p> | <p>5. Column (d)-Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.</p> <p>6. Columns (e) and (f)-For each rate schedule listed enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.</p> <p>7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.</p> |
|--|---|

| Line No. | Rate schedule designation (a)     | Type of service to which schedule is applicable (b) | Class of service (c) | Average number of customers per month (d) | Mcf Sold (e) | Revenue (to nearest dollar) (f) |
|----------|-----------------------------------|---|----------------------|---|--------------|---------------------------------|
| 1        | Residential - Rate A              | (1)   | A                    | 14,738                                    | 1,133,030    | 9,094,293                       |
| 2        | Residential - Rate A              | (2)   | B                    | 1,618,982                                 | 162,362,746  | 1,269,334,117                   |
| 3        | Residential - Rate A-1            | (2)   | A & B                | 9,381                                     | 6,809,661    | 46,850,829                      |
| 4        | Comm & Ind - Rate B/GS-1          | (3)   | D & E                | 105,810                                   | 28,220,975   | 189,481,365                     |
| 5        | Comm & Ind - Rate GS-2            | (3)   | D & E                | 22,370                                    | 31,337,807   | 200,148,968                     |
| 6        | Comm & Ind - Rate C/GS-3          | (3)   | D & E                | 708                                       | 8,986,321    | 50,269,951                      |
| 7        | Commercial - Rate GL-1            | (4)   | F                    | 6   | 1,548        | 2,884                           |
| 8        | Interdepartmental                 | (5)   | H                    | 55  | 165,075      | 876,274                         |
| 9        | Total Sales to Ultimate Customers |   |                      | 1,772,050                                 | 239,017,163  | 1,766,058,681                   |
| 10       | Unbilled Sales and Revenue        |   |                      |   | (8,868,695)  | (47,294,742)                    |
| 11       | Provisions for Rate Refunds       |   |                      |   | -            | (6,993,974)                     |
| 12       |                                   |   |                      |   | -            | -                               |
| 13       |                                   |   |                      |   | -            | -                               |
| 14       |                                   |   |                      |   | -            | -                               |
| 15       |                                   |   |                      |   | -            | -                               |
| 16       |                                   |   |                      |   | -            | -                               |
| 17       |                                   |   |                      |   |              |                                 |
| 18       |                                   |   |                      |   |              |                                 |
| 19       |                                   |   |                      |   |              |                                 |
| 20       |                                   |   |                      |   |              |                                 |
| 21       |                                   |   |                      |   |              |                                 |
| 22       |                                   |   |                      |   |              |                                 |
| 23       | Net Sales and Revenues            |   |                      |   | 230,148,468  | 1,711,769,965                   |

- (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.

|  |   |                                |                                     |
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**625-B. CUSTOMER CHOICE SALES DATA BY RATE SCHEDULES**

1. Report below the distribution of customers, sales and revenues for the year by individual rate schedules. (See definition on first page of this section).

2. Column (a) - List all rate schedules by identification number or symbol. Where the same rate schedule designation applies to different rates in different zones, cities or districts, list separately data for each such area in which the schedule is available.

3. Column (b) - Give the type of service to which the rate schedule is applicable, i.e. cooking, space heating, commercial heating, commercial cooking, etc.

4. Column (c) - Using the classification shown in Schedule 625-A, column (a), indicate the class or classes of customers served under each rate schedule, e.g. (A) for Residential Service, (B) Heating Service, etc.

5. Column (d) - Give the average number of customers billed under each rate schedule during the year. The total of this column will approximate the total number of ultimate customers, line 12, Schedule 625-A.

6. Columns (e) and (f) - For each rate schedule listed, enter the total number of Mcf sold to, and revenues received from customers billed under that rate schedule. The totals of these columns should equal the totals shown on line 12, Schedule 625-A. If the utility sells gas to ultimate customers under special contracts, the totals for such sales should be entered on a line on this page in order to make the totals of columns (e) and (f) check with those entered on line 12, Schedule 625-A.

7. When a rate schedule was not in effect during the entire year, indicate in a footnote the period in which it was effective.

| Line No. | Rate Schedule Designation<br>(a) | Type of Service to which Schedule is applicable<br>(b) | Class of Service<br>(c) | Average Number of Customers per Month<br>(d) | Mcf Sold<br>(e) | Revenue (Show to nearest dollar)<br>(f) |
|----------|----------------------------------|--|-------------------------|--|-----------------|---|
| 1        | 752; 753                         | Residential  | A, B                    | 144,653                                      | 17,983,477      | 171,806,315                             |
| 2        | 277; 278; 289                    | Commercial   | C                       | 26,161                                       | 22,752,919      | 155,756,485                             |
| 3        | 279; 280; 290                    | Industrial   | E                       | 1,536  | 3,705,134       | 23,872,239                              |
| 4        |                                  |  |                         |  |                 |   |
| 5        |                                  |  |                         |  |                 |   |
| 6        |                                  |  |                         |  |                 |   |
| 7        |                                  |  |                         |  |                 |   |
| 8        |                                  |  |                         |  |                 |   |
| 9        |                                  |  |                         |  |                 |   |
| 10       |                                  |  |                         |  |                 |   |
| 11       |                                  |  |                         |  |                 |   |
| 12       |                                  |  |                         |  |                 |   |
| 13       |                                  |  |                         |  |                 |   |
| 14       |                                  |  |                         |  |                 |   |
| 15       |                                  |  |                         |  |                 |   |
| 16       |                                  |  |                         |  |                 |   |
| 17       |                                  |  |                         |  |                 |   |
| 18       | TOTALS                           |  |                         | 172,350                                      | 44,441,530      | 351,435,039                             |

|  |   |   |                                     |
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|--|---|---|-------------------------------------|

**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 and 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       |          |  |             |  |

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|--|---|---|-------------------------------------|

**OFF-SYSTEM SALES - NATURAL GAS (Continued)**

| Revenue for Year<br>(See Instr. 5)<br>(e) | Average Revenue per Mcf<br>(in cents)<br>(f) | Peak Day Delivery to Customers |                        |                     | Line No. |
|---|--|--------------------------------|------------------------|---------------------|----------|
|   |  | Date<br>(g)                    | Mcf                    |                     |          |
|   |  |                                | Noncoincidental<br>(h) | Coincidental<br>(i) |          |
|   |  |                                |                        |                     | 1        |
|   |  |                                |                        |                     | 2        |
|   |  |                                |                        |                     | 3        |
|   |  |                                |                        |                     | 4        |
|   |  |                                |                        |                     | 5        |
|   |  |                                |                        |                     | 6        |
|   |  |                                |                        |                     | 7        |
|   |  |                                |                        |                     | 8        |
|   |  |                                |                        |                     | 9        |
|   |  |                                |                        |                     | 10       |
|   |  |                                |                        |                     | 11       |
|   |  |                                |                        |                     | 12       |
|   |  |                                |                        |                     | 13       |
|   |  |                                |                        |                     | 14       |
|   |  |                                |                        |                     | 15       |
|   |  |                                |                        |                     | 16       |
|   |  |                                |                        |                     | 17       |
|   |  |                                |                        |                     | 18       |
|   |  |                                |                        |                     | 19       |
|   |  |                                |                        |                     | 20       |

|  |   |   |                                     |
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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|---|-------------------------------------|

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<br>(Designate associated companies with an asterisk)<br><br>(a) | Average Number<br>of Customers<br>per Month<br>(b) | Distance<br>Transported<br>(In miles)<br>(c) |
|----------|---|--|--|
| 1        | N/A   |  |  |
| 2        |   |  |  |
| 3        |   |  |  |
| 4        |   |  |  |
| 5        |   |  |  |
| 6        |   |  |  |
| 7        |   |  |  |
| 8        |   |  |  |
| 9        |   |  |  |
| 10       |   |  |  |
| 11       |   |  |  |
| 12       |   |  |  |
| 13       |   |  |  |
| 14       |   |  |  |
| 15       |   |  |  |
| 16       |   |  |  |
| 17       |   |  |  |
| 18       |   |  |  |
| 19       |   |  |  |
| 20       |   |  |  |
| 21       |   |  |  |
| 22       |   |  |  |
| 23       |   |  |  |
| 24       |   |  |  |
| 25       |   |  |  |
| 26       |   |  |  |
| 27       |   |  |  |
| 28       |   |  |  |
| 29       |   |  |  |
| 30       |   |  |  |
| TOTAL    |   |  |  |

| Name of Respondent<br>Consumers Energy Company  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018   |  |   |
|---|---|--------------------------------|---|--|---|
| REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH GATHERING<br>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.<br>5. Enter Mcf at 14.65 psia at 60 degrees F.<br>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<br>(d)  | Mcf of Gas Delivered<br>(e)   | Revenue<br>(f)                 | Average Revenue per Mcf of Gas Delivered<br>(In cents)<br>(g)   | FERC Tariff Rate Schedule Designation<br>(h) | Line No.  |
| N/A   |   |                                |   |  | 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30 |

|  |   |                                |                                     |
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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.  
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an asterisk, however, if gas is transported or compressed is other than natural gas.  
3. Enter the average number of customers per company and/or by rate schedule.

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

| Line No.     | Name of Company<br>(Designate associated companies with an asterisk)<br><br>(a) | Average Number of Customers per Month<br>(b) | Distance Transported (In miles)<br>(c) |
|--------------|---|--|--|
| 1            | Transportation Rate ST-1, LT-1, XLT-1 Customers (1);                            |  |  |
| 2            | U-18124, U-18424  |  |  |
| 3            | State University (1)  |  |  |
| 4            | General Motors (1)  |  |  |
| 5            | Lansing Board of Water and Light (1)  |  |  |
| 6            | Chrysler (1)  |  |  |
| 7            | Michigan Sugar (1)  |  |  |
| 8            | James River (1)   |  |  |
| 9            | Ford Motor (1)  |  |  |
| 10           | Hemlock Semiconductor Operations (1)  |  |  |
| 11           | Michigan Ethanol (1)  |  |  |
| 12           | UP John Company (1)   |  |  |
| 13           | Carbon Green (1)  |  |  |
| 14           | Western Michigan University (1)   |  |  |
| 15           | State of Michigan (1)   |  |  |
| 16           | Steering (1)  |  |  |
| 17           | Nutra SWT (1)   |  |  |
| 18           | Dow Corning (1)   |  |  |
| 19           |   |  |  |
| 20           | Others under 1,000,000 Mcf per company (1)                                      | 3,553  |  |
| 21           |   |  |  |
| 22           | Midland Cogeneration Venture; U-901 (1,2)                                       |  |  |
| 23           |   |  |  |
| 24           | Semco Energy (1,2)  |  |  |
| 25           |   |  |  |
| 26           | Jackson Plant (1,2)   |  |  |
| 27           |   |  |  |
| 28           | Others under 1,000,000 Mcf per company (1,2)                                    | 2  |  |
| 29           |   |  |  |
| 30           | Provisions for Rate Refund  |  |  |
| <b>TOTAL</b> |   |  |  |

(1) Mcf and revenue related to gas delivered are as billed. Billed amounts are recorded in the month following the actual month of delivery and may include adjustments for previous months.

(2) Transportation gas can be received from Trunkline Gas Company at Elkhart, American Natural Resources at Overisel, Stag Lake and Otisville, Panhandle Eastern Pipe Line Company at Freedom, Michigan Consolidated Gas Company at Northville and Goose Creek, Great Lakes Gas Transmission Company at Chippewa and Birch Run, Jackson Pipeline at Fowler Road, Beaver Creek Pipeline at Jerome, Vector Pipeline at Hartland and Ray, and from Michigan producers at various points throughout the state and redelivered at numerous points.



| Name of Respondent  |                      | This Report Is:  | Date of Report  | Year of Report                        |          |
|---|----------------------|--|---|---------------------------------------|----------|
| Consumers Energy Company  |                      | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)  | December 31, 2018                     |          |
| REVENUE FROM TRANSPORTATION OF GAS OF OTHERS THROUGH TRANSPORTATION<br>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.<br>5. Enter Mcf at 14.65 psia at 60 degrees F.<br>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)                                   |          |
| 6,698,657   | 6,527,538            | 4,284,774  | 65.6  |                                       | 1        |
| 5,575,141   | 5,687,860            | 5,416,290  | 95.2  |                                       | 2        |
| 4,998,742   | 4,969,238            | 3,253,932  | 65.5  |                                       | 3        |
| 4,936,712   | 4,737,149            | 3,593,184  | 75.9  |                                       | 4        |
| 3,344,144   | 3,360,282            | 2,379,197  | 70.8  |                                       | 5        |
| 2,502,259   | 2,466,003            | 1,660,481  | 67.3  |                                       | 6        |
| 2,433,012   | 2,403,957            | 2,184,232  | 90.9  |                                       | 7        |
| 1,800,001   | 1,705,143            | 1,221,269  | 71.6  |                                       | 8        |
| 1,748,515   | 1,683,791            | 1,147,469  | 68.1  |                                       | 9        |
| 1,609,170   | 1,587,732            | 1,260,153  | 79.4  |                                       | 10       |
| 1,486,548   | 1,473,188            | 1,021,375  | 69.3  |                                       | 11       |
| 1,330,131   | 1,314,232            | 991,761  | 75.5  |                                       | 12       |
| 1,319,671   | 1,277,169            | 1,731,111  | 135.5   |                                       | 13       |
| 1,139,187   | 1,130,044            | 881,694  | 78.0  |                                       | 14       |
| 1,148,438   | 1,093,101            | 815,870  | 74.6  |                                       | 15       |
| 973,245   | 1,047,127            | 964,871  | 92.1  |                                       | 16       |
| 39,471,664  | 37,370,190           | 53,070,595   | 142.0   |                                       | 17       |
| 58,171,860  | 57,816,989           | 9,355,058  | 16.2  |                                       | 18       |
| 1,989,680   | 1,971,330            | 1,918,038  | 97.3  |                                       | 19       |
| 15,741,439  | 15,741,439           | 1,812,258  | 11.5  |                                       | 20       |
| 381,363   | 77,044               | 102,899  | 133.6   |                                       | 21       |
| -   | -                    | (8,269,008)  |   |                                       | 22       |
| 158,799,579   | 155,440,546          | 90,797,503   | 58.4  |                                       | 23       |
|   |                      |  |   |                                       | 24       |
|   |                      |  |   |                                       | 25       |
|   |                      |  |   |                                       | 26       |
|   |                      |  |   |                                       | 27       |
|   |                      |  |   |                                       | 28       |
|   |                      |  |   |                                       | 29       |
|   |                      |  |   |                                       | 30       |

| Name of Respondent<br>Consumers Energy Company   |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission   | Date of Report<br>(Mo, Da, Yr)    | Year of Report<br>December 31, 2018 |
|--|---|---|-----------------------------------|-------------------------------------|
| 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<br>(Designate associated companies with an asterisk)<br><br>(a) | Average Number<br>of Customers<br>per Month<br>(b)  | Mcf<br>Of Gas Injected<br><br>(c) |                                     |
| 1  |   |   |                                   |                                     |
| 2  | N/A   |   |                                   |                                     |
| 3  |   |   |                                   |                                     |
| 4  |   |   |                                   |                                     |
| 5  |   |   |                                   |                                     |
| 6  |   |   |                                   |                                     |
| 7  |   |   |                                   |                                     |
| 8  |   |   |                                   |                                     |
| 9  |   |   |                                   |                                     |
| 10   |   |   |                                   |                                     |
| 11   |   |   |                                   |                                     |
| 12   |   |   |                                   |                                     |
| 13   |   |   |                                   |                                     |
| 14   |   |   |                                   |                                     |
| 15   |   |   |                                   |                                     |
| 16   |   |   |                                   |                                     |
| 17   |   |   |                                   |                                     |
| 18   |   |   |                                   |                                     |
| 19   |   |   |                                   |                                     |
| 20   |   |   |                                   |                                     |
| 21   |   |   |                                   |                                     |
| 22   |   |   |                                   |                                     |
| 23   |   |   |                                   |                                     |
| 24   |   |   |                                   |                                     |
| 25   |   |   |                                   |                                     |
| 26   |   |   |                                   |                                     |
| 27   |   |   |                                   |                                     |
| 28   |   |   |                                   |                                     |
| 29   |   |   |                                   |                                     |
| 30   |   |   |                                   |                                     |
| TOTAL  |   |   |                                   |                                     |

| Name of Respondent<br>Consumers Energy Company   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)   | Year of Report<br>December 31, 2018                   |             |
|--|---|--|---|-------------|
| REVENUE FROM STORING GAS OF OTHERS - NATURAL GAS (Account 489.4)   |   |  |   |             |
| <p>4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipeline system.</p> <p>5. Enter Mcf at 14.65 psia at 60 degrees F.</p> <p>6. Minor items (less than 1,000,000 Mcf) may be grouped.</p> |   |  |   |             |
| Mcf of Gas<br>Withdrawn<br><br>(d)   | Revenue<br><br>(f)  | Average Revenue<br>per Mcf of Gas<br>Injected/Withdrawn<br>(In cents)<br>(g) | FERC Tariff<br>Rate<br>Schedule<br>Designation<br>(h) | Line<br>No. |
| N/A  |   |  |   | 1           |
|  |   |  |   | 2           |
|  |   |  |   | 3           |
|  |   |  |   | 4           |
|  |   |  |   | 5           |
|  |   |  |   | 6           |
|  |   |  |   | 7           |
|  |   |  |   | 8           |
|  |   |  |   | 9           |
|  |   |  |   | 10          |
|  |   |  |   | 11          |
|  |   |  |   | 12          |
|  |   |  |   | 13          |
|  |   |  |   | 14          |
|  |   |  |   | 15          |
|  |   |  |   | 16          |
|  |   |  |   | 17          |
|  |   |  |   | 18          |
|  |   |  |   | 19          |
|  |   |  |   | 20          |
|  |   |  |   | 21          |
|  |   |  |   | 22          |
|  |   |  |   | 23          |
|  |   |  |   | 24          |
|  |   |  |   | 25          |
|  |   |  |   | 26          |
|  |   |  |   | 27          |
|  |   |  |   | 28          |
|  |   |  |   | 29          |
|  |   |  |   | 30          |

|  |   |   |                                     |
|--|---|---|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|---|-------------------------------------|

**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<br>(Designate associated companies with an asterisk)<br>(a) | Name of Product<br>(b) | Quantity<br>(In gallons)<br>(c) | Amount of Sales<br>(In dollars)<br>(d) | Sales Amount per Gallon<br>(In cents)<br>(d + c)<br>(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<br>(Designate associated companies with an asterisk)<br>(a) | Mcf of Respondent's Gas Processed<br>(14.73 psia at 60°F)<br>(b) | Revenue<br>(in dollars)<br>(c) |
|----------|--|--|--------------------------------|
| 1        | N/A  |  |                                |
| 2        |  |  |                                |
| 3        |  |  |                                |
| 4        |  |  |                                |
| 5        |  |  |                                |
| 6        |  |  |                                |
| 7        |  |  |                                |
| 8        |  |  |                                |
| 9        |  |  |                                |
| 10       |  |  |                                |
| 11       |  |  |                                |
| 12       |  |  |                                |
| 13       |  |  |                                |
| 14       |  |  |                                |
| 15       |  |  |                                |
| 16       |  |  |                                |

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| Name of Respondent<br>Consumers Energy Company  |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)     | Year of Report<br>December 31, 2018 |
|---|---|---|------------------------------------|-------------------------------------|
| GAS OPERATION AND MAINTENANCE EXPENSES  |   |   |                                    |                                     |
| If the amount for previous year is not derived from previously reported figures, explain in footnote. |   |   |                                    |                                     |
| Line No.  | Account<br>(a)  | Amount for<br>Current Year<br>(b)   | Amount for<br>Previous Year<br>(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<br>Consumers Energy Company     |   | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|---|--------------------------------|-------------------------------------|
| 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)             |   |                                |                                     |
| 66   | 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                                     | 818,751,865   | 765,233,598                    |                                     |
| 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)                             | 818,751,865   | 765,233,598                    |                                     |
| 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  | 349,271,958   | 367,005,968                    |                                     |
| 87   | (Less) 808.2 Gas Delivered to Storage - Credit                                  | 347,387,173   | 400,857,119                    |                                     |
| 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                        | (524,408)   | 263,210                        |                                     |
| 92   | (Less) 811 Gas Used for Products Extraction - Credit                            |   |                                |                                     |
| 93   | (Less) 812 Gas Used for Other Utility Operations - Credit                       | 2,057,269   | 1,100,620                      |                                     |
| 94   | TOTAL Gas Used in Utility Operations - Credit (Enter Total of lines 91 thru 93) | 1,532,861   | 1,363,830                      |                                     |
| 95   | 813 Other Gas Supply Expenses   |   |                                |                                     |
| 95a  | 813.1 Synthetic Gas Supply Expenses   |   |                                |                                     |
| 95b  | 813.2 Gas Cost Recovery Expenses-Royalties                                      |   |                                |                                     |
| 96   | TOTAL Other Gas Supply Expenses (Total of lines 77,78,85,86 thru 89,94 & 95)    | 819,103,789   | 730,018,617                    |                                     |
| 97   | TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)          | 819,103,789   | 730,018,617                    |                                     |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED)

| Line No. | Account<br>(a)  | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|----------|---|--------------------------------|---------------------------------|
| 98       | 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES           |                                |                                 |
| 99       | A. Underground Storage Expenses                                       |                                |                                 |
| 100      | Operation   |                                |                                 |
| 101      | 814 Operation Supervision and Engineering                             | 1,161,114                      | 1,578,250                       |
| 102      | 815 Maps and Records  |                                |                                 |
| 103      | 816 Wells Expenses  | 497,989                        | 203,824                         |
| 104      | 817 Lines Expense   | 757,055                        | 535,901                         |
| 105      | 818 Compressor Station Expenses                                       | 6,531,384                      | 4,053,987                       |
| 106      | 819 Compressor Station Fuel and Power                                 | 5,541,741                      | 5,250,869                       |
| 107      | 820 Measuring and Regulating Station Expenses                         | 26,042                         | 15,495                          |
| 108      | 821 Purification Expenses   | 394,349                        | 290,315                         |
| 109      | 822 Exploration and Development                                       |                                |                                 |
| 110      | 823 Gas Losses  | 6,363,188                      | 4,143,530                       |
| 111      | 824 Other Expenses  | 5,601,846                      | 3,460,556                       |
| 112      | 825 Storage Well Royalties  |                                |                                 |
| 113      | 826 Rents   |                                |                                 |
| 114      | TOTAL Operation (Enter Total of lines 101 thru 113)                   | 26,874,708                     | 19,532,727                      |
| 115      | Maintenance   |                                |                                 |
| 116      | 830 Maintenance Supervision and Engineering                           | 1,438,418                      | 2,098,431                       |
| 117      | 831 Maintenance of Structures and Improvements                        |                                |                                 |
| 118      | 832 Maintenance of Reservoirs and Wells                               | 617,533                        | 345,487                         |
| 119      | 833 Maintenance of Lines  | 1,217,340                      | 680,128                         |
| 120      | 834 Maintenance of Compressor Station Equipment                       | 8,423,211                      | 6,877,133                       |
| 121      | 835 Maintenance of Measuring and Regulating Station Equipment         | 33,265                         | 47,113                          |
| 122      | 836 Maintenance of Purification Equipment                             | 546,132                        | 607,644                         |
| 123      | 837 Maintenance of Other Equipment                                    |                                |                                 |
| 124      | TOTAL Maintenance (Enter Total of lines 116 thru 123)                 | 12,275,899                     | 10,655,936                      |
| 125      | TOTAL Underground Storage Expenses (Enter Total of lines 114 and 124) | 39,150,607                     | 30,188,663                      |
| 126      | B. Other Storage Expenses   |                                |                                 |
| 127      | Operation   |                                |                                 |
| 128      | 840 Operation Supervision and Engineering                             |                                |                                 |
| 129      | 841 Operation Labor and Expenses                                      |                                |                                 |
| 130      | 842 Rents   |                                |                                 |
| 131      | 842.1 Fuel  |                                |                                 |
| 132      | 842.2 Power   |                                |                                 |
| 133      | 842.3 Gas Losses  |                                |                                 |
| 134      | TOTAL Operation (Enter Total of lines 128 thru 133)                   |                                |                                 |
| 135      | Maintenance   |                                |                                 |
| 136      | 843.1 Maintenance Supervision and Engineering                         |                                |                                 |
| 137      | 843.2 Maintenance of Structures and Improvements                      |                                |                                 |
| 138      | 843.3 Maintenance of Gas Holders                                      |                                |                                 |
| 139      | 843.4 Maintenance of Purification Equipment                           |                                |                                 |
| 140      | 843.5 Maintenance of Liquefaction Equipment                           |                                |                                 |
| 141      | 843.6 Maintenance of Vaporizing Equipment                             |                                |                                 |
| 142      | 843.7 Maintenance of Compressor Equipment                             |                                |                                 |
| 143      | 843.8 Maintenance of Measuring and Regulating Equipment               |                                |                                 |
| 144      | 843.9 Maintenance of Other Equipment                                  |                                |                                 |
| 145      | TOTAL Maintenance (Enter Total of lines 136 thru 144)                 |                                |                                 |
| 146      | TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)       |                                |                                 |



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|--|---|--|------------------------------|-------------------|
| Consumers Energy Company                           |   | (1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)                 | December 31, 2018 |
| GAS OPERATION AND MAINTENANCE EXPENSES (CONTINUED) |   |  |                              |                   |
| Line No.   | Account (a)   | Amount for Current Year (b)  | Amount for Previous Year (c) |                   |
| 147  | C. Liquefied Natural Gas Terminating and Processing Expenses                    |  |                              |                   |
| 148  | Operation   |  |                              |                   |
| 149  | 844.1 Operation Supervision and Engineering                                     |  |                              |                   |
| 150  | 844.2 LNG Processing Terminal Labor and Expenses                                |  |                              |                   |
| 151  | 844.3 Liquefaction Processing Labor and Expenses                                |  |                              |                   |
| 152  | 844.4 Liquefaction Transportation Labor and Expenses                            |  |                              |                   |
| 153  | 844.5 Measuring and Regulating Labor and Expenses                               |  |                              |                   |
| 154  | 844.6 Compressor Station Labor and Expenses                                     |  |                              |                   |
| 155  | 844.7 Communication System Expenses   |  |                              |                   |
| 156  | 844.8 System Control and Load Dispatching                                       |  |                              |                   |
| 157  | 845.1 Fuel  |  |                              |                   |
| 158  | 845.2 Power   |  |                              |                   |
| 159  | 845.3 Rents   |  |                              |                   |
| 160  | 845.4 Demurrage Charges   |  |                              |                   |
| 161  | (Less) 845.5 Wharfage Receipts - Credit   |  |                              |                   |
| 162  | 845.6 Processing Liquefied or Vaporized Gas by Others                           |  |                              |                   |
| 163  | 846.1 Gas Losses  |  |                              |                   |
| 164  | 846.2 Other Expenses  |  |                              |                   |
| 165  | TOTAL Operation (Enter Total of lines 149 thru 164)                             |  |                              |                   |
| 166  | Maintenance   |  |                              |                   |
| 167  | 847.1 Maintenance Supervision and Engineering                                   |  |                              |                   |
| 168  | 847.2 Maintenance of Structures and Improvements                                |  |                              |                   |
| 169  | 847.3 Maintenance of LNG Processing Terminal Equipment                          |  |                              |                   |
| 170  | 847.4 Maintenance of LNG Transportation Equipment                               |  |                              |                   |
| 171  | 847.5 Maintenance of Measuring and Regulating Equipment                         |  |                              |                   |
| 172  | 847.6 Maintenance of Compressor Station Equipment                               |  |                              |                   |
| 173  | 847.7 Maintenance of Communication Equipment                                    |  |                              |                   |
| 174  | 847.8 Maintenance of Other Equipment  |  |                              |                   |
| 175  | TOTAL Maintenance (Enter Total of lines 167 thru 174)                           |  |                              |                   |
| 176  | TOTAL Liquefied Natural Gas Terminating & Processing Expenses (Lines 165 & 175) |  |                              |                   |
| 177  | TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)              | 39,150,607   | 30,188,663                   |                   |
| 178  | 3. TRANSMISSION EXPENSES  |  |                              |                   |
| 179  | Operation   |  |                              |                   |
| 180  | 850 Operation Supervision and Engineering                                       | 1,730,642  | 1,653,195                    |                   |
| 181  | 851 System Control and Load Dispatching   | 5,453,981  | 4,542,159                    |                   |
| 182  | 852 Communication System Expenses   | 25   |                              |                   |
| 183  | 853 Compressor Station Labor and Expenses                                       | 2,291,518  | 2,070,485                    |                   |
| 184  | 854 Gas for Compressor Station Fuel   | (4,927,757)  | (3,931,117)                  |                   |
| 185  | 855 Other Fuel and Power for Compressor Stations                                | 463,982  | 368,853                      |                   |
| 186  | 856 Mains Expenses  | 2,142,269  | 1,846,797                    |                   |
| 187  | 857 Measuring and Regulating Station Expenses                                   | 2,071,451  | 2,273,651                    |                   |
| 188  | 858 Transmission and Compression of Gas by Others                               |  |                              |                   |
| 189  | 859 Other Expenses  | 6,125,404  | 666,985                      |                   |
| 190  | 860 Rents   | 14,556   | 27,589                       |                   |
| 191  | TOTAL Operation (Enter Total of lines 180 thru 190)                             | 15,366,071   | 9,518,597                    |                   |

| Name of Respondent                                 |   | This Report Is:                                 | Date of Report               | Year of Report    |
|--|---|---|------------------------------|-------------------|
| Consumers Energy Company                           |   | (1) [ X ] An Original<br>(2) [ ] A Resubmission | (Mo, Da, Yr)                 | December 31, 2018 |
| 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                             | 66,699  | 70,424                       |                   |
| 194  | 862 Maintenance of Structures and Improvements                          |   |                              |                   |
| 195  | 863 Maintenance of Mains  | 34,816,095                                      | 13,313,476                   |                   |
| 196  | 864 Maintenance of Compressor Station Equipment                         | 3,299,238                                       | 2,495,198                    |                   |
| 197  | 865 Maintenance of Measuring and Reg. Station Equipment                 | 1,736,320                                       | 1,877,339                    |                   |
| 198  | 866 Maintenance of Communication Equipment                              |   |                              |                   |
| 199  | 867 Maintenance of Other Equipment                                      |   |                              |                   |
| 200  | TOTAL Maintenance (Enter Total of lines 193 thru 199)                   | 39,918,352                                      | 17,756,437                   |                   |
| 201  | TOTAL Transmission Expenses (Enter Total of lines 191 and 200)          | 55,284,423                                      | 27,275,034                   |                   |
| 4. DISTRIBUTION EXPENSES                           |   |   |                              |                   |
| 203  | Operation   |   |                              |                   |
| 204  | 870 Operation Supervision and Engineering                               | 5,269,302                                       | 6,937,080                    |                   |
| 205  | 871 Distribution Load Dispatching                                       |   |                              |                   |
| 206  | 872 Compressor Station Labor and Expenses                               | 145,258   | 285,930                      |                   |
| 207  | 873 Compressor Station Fuel and Power                                   |   |                              |                   |
| 208  | 874 Mains and Services Expenses   | 21,667,161                                      | 18,866,087                   |                   |
| 209  | 875 Measuring and Regulating Station Expenses - General                 | 5,525,115                                       | 4,618,070                    |                   |
| 210  | 876 Measuring and Regulating Station Expenses - Industrial              |   |                              |                   |
| 211  | 877 Measuring and Regulating Station Expenses - City Gate Check Station |   |                              |                   |
| 212  | 878 Meter and House Regulator Expenses                                  | 6,972,519                                       | 6,749,342                    |                   |
| 213  | 879 Customer Installations Expenses                                     | 50,466,598                                      | 42,434,140                   |                   |
| 214  | 880 Other Expenses  | 23,408,854                                      | 22,768,139                   |                   |
| 215  | 881 Rents   |   |                              |                   |
| 216  | TOTAL Operation (Enter Total of lines 204 thru 215)                     | 113,454,807                                     | 102,658,788                  |                   |
| 217  | Maintenance   |   |                              |                   |
| 218  | 885 Maintenance Supervision and Engineering                             | 1,607,567                                       | 2,014,274                    |                   |
| 219  | 886 Maintenance of Structures and Improvements                          | 78,027  | 20,785                       |                   |
| 220  | 887 Maintenance of Mains  | 10,198,120                                      | 7,972,607                    |                   |
| 221  | 888 Maintenance of Compressor Station Equipment                         | 4,668   | 2,754                        |                   |
| 222  | 889 Maintenance of Meas. and Reg. Sta. Equip.-General                   | 1,992,951                                       | 991,437                      |                   |
| 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   | 13,079,641                                      | 9,542,361                    |                   |
| 226  | 893 Maintenance of Meters and House Regulators                          | 4,785,337                                       | 3,276,967                    |                   |
| 227  | 894 Maintenance of Other Equipment                                      | 588,047   | 351,663                      |                   |
| 228  | TOTAL Maintenance (Enter Total of lines 218 thru 227)                   | 32,334,358                                      | 24,172,848                   |                   |
| 229  | TOTAL Distribution Expenses (Enter Total of lines 216 and 228)          | 145,789,165                                     | 126,831,636                  |                   |
| 5. CUSTOMER ACCOUNTS EXPENSES                      |   |   |                              |                   |
| 231  | Operation   |   |                              |                   |
| 232  | 901 Supervision   | 6,189,950                                       | 5,074,043                    |                   |
| 233  | 902 Meter Reading Expenses  | 10,722,242                                      | 13,633,569                   |                   |
| 234  | 903 Customer Records and Collection Expenses                            | 35,044,590                                      | 30,189,669                   |                   |
| 235  | 904 Uncollectible Accounts  | 13,471,647                                      | 11,912,408                   |                   |
| 236  | 905 Miscellaneous Customer Accounts Expenses                            | 13,939  | 12,676                       |                   |
| 237  | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)    | 65,442,368                                      | 60,822,365                   |                   |

| Name of Respondent<br>Consumers Energy Company     |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|--|---|--------------------------------|-------------------------------------|
| 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  | 319,410   | 59,068                         |                                     |
| 241  | 908 Customer Assistance Expenses   | 65,471,569  | 40,925,371                     |                                     |
| 242  | 909 Informational and Instructional Expenses                                 | 492,067   | 638,892                        |                                     |
| 243  | 910 Miscellaneous Customer Service and Information Expenses                  |   |                                |                                     |
| 244  | TOTAL Customer Service and Information Expenses (Lines 240 thru 243)         | 66,283,046  | 41,623,331                     |                                     |
| 245  | 7. SALES EXPENSES  |   |                                |                                     |
| 246  | Operation  |   |                                |                                     |
| 247  | 911 Supervision  |   |                                |                                     |
| 248  | 912 Demonstrating and Selling Expenses                                       | 354,984   | 369,855                        |                                     |
| 249  | 913 Advertising Expenses   |   |                                |                                     |
| 250  | 916 Miscellaneous Sales Expenses   |   |                                |                                     |
| 251  | TOTAL Sales Expenses (Enter Total of lines 247 thru 250)                     | 354,984   | 369,855                        |                                     |
| 252  | 8. ADMINISTRATIVE AND GENERAL EXPENSES                                       |   |                                |                                     |
| 253  | Operation  |   |                                |                                     |
| 254  | 920 Administrative and General Salaries                                      | 23,724,553  | 23,425,046                     |                                     |
| 255  | 921 Office Supplies and Expenses   | 7,189,900   | 7,508,479                      |                                     |
| 256  | (Less) 922 Administrative Expenses Transferred-Credit                        | 12,033,690  | 11,553,351                     |                                     |
| 257  | 923 Outside Services Employed  | 16,721,764  | 14,823,694                     |                                     |
| 258  | 924 Property Insurance   | 861,823   | 823,182                        |                                     |
| 259  | 925 Injuries and Damages   | 17,159,738  | 15,229,344                     |                                     |
| 260  | 926 Employee Pensions and Benefits   | (973,137)   | 25,368,641                     |                                     |
| 261  | 927 Franchise Requirements   |   |                                |                                     |
| 262  | 928 Regulatory Commission Expenses   | 324,432   | 320,708                        |                                     |
| 263  | (Less) 929 Duplicate Charges - Credit  |   |                                |                                     |
| 264  | 930.1 General Advertising Expenses   |   |                                |                                     |
| 265  | 930.2 Miscellaneous General Expenses   | 15,229,201  | 11,311,920                     |                                     |
| 266  | 931 Rents  | (30,558)  | 92,259                         |                                     |
| 267  | TOTAL Operation (Enter Total of lines 254 thru 266)                          | 68,174,026  | 87,349,922                     |                                     |
| 268  | Maintenance  |   |                                |                                     |
| 269  | 935 Maintenance of General Plant   | 3,074,463   | 2,356,902                      |                                     |
| 270  | TOTAL Administrative and General Expenses (Enter Total of lines 267 and 269) | 71,248,489  | 89,706,824                     |                                     |
| 271  | TOTAL Gas O and M Expenses (Lines 97,177,201,229,237,244,251,and 270)        | 1,262,656,871   | 1,106,836,325                  |                                     |

| 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)                                     |   | 10/31/2018 |
| 2   | Total Regular Full-Time Employees                               |   | 3067       |
| 3   | Total Part-Time and Temporary Employees (Full Time Equivalents) |   | 40         |
| 4   | Total Employees   |   | 3107       |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

**EXPLORATION AND DEVELOPMENT EXPENSES (Account 795, 796, 798)**

1. Report below the exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, 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<br>(a) | County<br>(b) | Delay Rentals<br>(Account 795)<br>(c) | Nonproductive Well Drilling (Account 796) |               | Other Exploration Costs<br>(Accounts 798) | Total<br>(g) |
|----------|--------------|---------------|---------------------------------------|---|---------------|---|--------------|
|          |              |               |                                       | Number of Wells<br>(d)                    | Amount<br>(e) |   |              |
| 1        | N/A          |               |                                       |   |               |   |              |
| 2        |              |               |                                       |   |               |   |              |
| 3        |              |               |                                       |   |               |   |              |
| 4        |              |               |                                       |   |               |   |              |
| 5        |              |               |                                       |   |               |   |              |
| 6        |              |               |                                       |   |               |   |              |
| 7        |              |               |                                       |   |               |   |              |
| 8        |              |               |                                       |   |               |   |              |
| 9        |              |               |                                       |   |               |   |              |
| 10       |              |               |                                       |   |               |   |              |
| 11       |              |               |                                       |   |               |   |              |
| 12       |              |               |                                       |   |               |   |              |
| 13       |              |               |                                       |   |               |   |              |
| 14       |              |               |                                       |   |               |   |              |
| 15       |              |               |                                       |   |               |   |              |
| 16       |              |               |                                       |   |               |   |              |
| 17       |              |               |                                       |   |               |   |              |
| 18       |              |               |                                       |   |               |   |              |
| 19       |              |               |                                       |   |               |   |              |
| 20       |              |               |                                       |   |               |   |              |
| 21       |              |               |                                       |   |               |   |              |
| 22       |              |               |                                       |   |               |   |              |
| 23       |              |               |                                       |   |               |   |              |
| 24       |              |               |                                       |   |               |   |              |
| 25       |              |               |                                       |   |               |   |              |
| 26       |              |               |                                       |   |               |   |              |
| 27       | 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<br>(a) | Amount<br>(b) |
|----------|-------------|---------------|
| 1        | N/A         |               |
| 2        |             |               |
| 3        |             |               |
| 4        |             |               |
| 5        |             |               |
| 6        |             |               |
| 7        |             |               |
| 8        |             |               |
| 9        |             |               |
| 10       | TOTAL       |               |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

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

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

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

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

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

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

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

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

5. Column instructions are as follows:

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

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

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

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

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

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

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

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

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

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

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

| Line No. | Account No.<br>(a) | Name of Seller<br>(Designate Associated Companies)<br>(b) | Name of Producing Field or Gasoline<br>Plant<br>(c) | State<br>(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       |                    |   |   |              |
| 31       | 803                | AD  |   |              |
| 32       | 803                | AE  |   |              |
| 33       | 803                | AF  |   |              |
| 34       | 803                | AG  |   |              |
| 35       | 803                | AH  |   |              |
| 36       | 803                | AI  |   |              |
| 37       | 803                | AJ  |   |              |
| 38       | 803                | AK  |   |              |
| 39       | 803                | AL  |   |              |
| 40       | 803                | AM  |   |              |
| 41       | 803                | AN  |   |              |
| 42       | 803                | AO  |   |              |
| 43       | 803                | AP  |   |              |
| 44       | 803                | AQ  |   |              |
| 45       | 803                | AR  |   |              |
| 46       | 803                | AS  |   |              |
| 47       | 803                | AT  |   |              |
| 48       | 803                | AU  |   |              |
| 49       | 803                | AV  |   |              |
| 50       | 803                | AW  |   |              |
| 51       | 803                | AX  |   |              |
| 52       |                    |   |   |              |
| 53       |                    |   |   |              |
| 54       |                    |   |   |              |
| 55       |                    |   |   |              |
| 56       |                    |   |   |              |
| 57       |                    |   |   |              |
| 58       |                    |   |   |              |
| 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<br>(2) <input type="checkbox"/> A Resubmission |  | (Mo, Da, Yr)       | December 31, 2018              |             |
| GAS PURCHASES (Accounts 800, 801, 802, 803, 803.1, 804, 804.1 and 805) (Continued) |                         |  |  |                    |                                |             |
| County<br>(e)  | Date of Contract<br>(f) | Approx. Btu per Cu.<br>Ft.<br>(g)  | Gas Purchased-Mcf<br>(14.73 psia 60° F)<br>(h) | Cost of Gas<br>(i) | Cost per Mcf<br>(cents)<br>(j) | Line<br>No. |
| N/A  | 09/01/05                | 1.040  | 0  | (10,592)           | N/A                            | 1           |
|  | N/A                     | 1.040  | (299,002)                                      | (958,170)          | 320.46                         | 2           |
|  | 10/09/06                | 1.040  | 0  | (10,801)           | N/A                            | 3           |
|  | 09/01/93                | 1.040  | 0  | (4,273)            | N/A                            | 4           |
|  | N/A                     | 1.040  | (267,991)                                      | (1,079,111)        | 402.67                         | 5           |
|  | 01/01/03                | 1.040  | 29,722,878                                     | 101,158,143        | 340.34                         | 6           |
|  | 11/01/02                | 1.040  | 27,174,020                                     | 80,915,355         | 297.77                         | 7           |
|  | 10/01/01                | 1.040  | 20,241,273                                     | 71,579,532         | 353.63                         | 8           |
|  | 10/01/01                | 1.040  | 12,535,368                                     | 37,153,746         | 296.39                         | 9           |
|  | 10/01/04                | 1.040  | 677,447  | 2,003,225          | 295.70                         | 10          |
|  | 04/01/05                | 1.040  | 0  | (6,846)            | N/A                            | 11          |
|  | 02/01/03                | 1.040  | 25,799,188                                     | 79,023,676         | 306.30                         | 12          |
|  | 03/01/03                | 1.040  | 9,512,426                                      | 29,773,424         | 313.00                         | 13          |
|  | 07/01/03                | 1.040  | 3,719,224                                      | 10,761,436         | 289.35                         | 14          |
|  | 03/01/03                | 1.040  | 11,273,836                                     | 36,188,950         | 321.00                         | 15          |
|  | 12/01/04                | 1.040  | 1,518,101                                      | 5,117,744          | 337.11                         | 16          |
|  | 03/01/04                | 1.040  | 5,538,733                                      | 18,725,210         | 338.08                         | 17          |
|  | 08/01/05                | 1.040  | 6,253,711                                      | 22,084,955         | 353.15                         | 18          |
|  | 10/01/10                | 1.040  | 6,017,347                                      | 17,752,561         | 295.02                         | 19          |
|  | 05/01/11                | 1.040  | 2,525,624                                      | 8,494,643          | 336.34                         | 20          |
|  | 08/01/11                | 1.040  | 973,712  | 3,263,249          | 335.13                         | 21          |
|  | 06/25/13                | 1.040  | 10,842,928                                     | 32,623,177         | 300.87                         | 22          |
|  | 09/10/14                | 1.040  | 8,599,065                                      | 26,364,482         | 306.60                         | 23          |
|  | 11/20/15                | 1.040  | 6,197,244                                      | 18,219,504         | 293.99                         | 24          |
|  | 12/16/15                | 1.040  | 4,116,615                                      | 11,985,175         | 291.14                         | 25          |
|  | 06/01/17                | 1.040  | 1,570,748                                      | 5,029,302          | 320.19                         | 26          |
|  | 06/01/17                | 1.040  | 187,125  | 615,375            | 328.86                         | 27          |
|  | 04/06/18                | 1.040  | 2,221,453                                      | 6,636,600          | 298.75                         | 28          |
|  | 10/12/17                | 1.040  | 231,078  | 650,050            | 281.31                         | 29          |
|  |                         |  |  |                    |                                | 30          |
|  | 12/21/00                | 1.040  | 4,042,875                                      | 25,830,782         | 638.92                         | 31          |
|  | 01/05/05                | 1.040  | 12,836,190                                     | 48,091,118         | 374.65                         | 32          |
|  | N/A                     | 1.040  | 297,273  | 950,461            | 319.73                         | 33          |
|  | 1/31/2006               | 1.040  | 983,493  | 3,933,443          | 399.95                         | 34          |
|  | 6/28/2006               | 1.040  | 4,765,267                                      | 20,879,840         | 438.17                         | 35          |
|  | 02/24/16                | 1.040  | 5,689,255                                      | 22,855,218         | 401.73                         | 36          |
|  | 04/02/08                | 1.040  | 564,338  | 1,832,037          | 324.63                         | 37          |
|  | 04/15/08                | 1.040  | 219,717  | 1,628,421          | 741.14                         | 38          |
|  | 04/23/08                | 1.040  | 1,358,394                                      | 8,057,582          | 593.17                         | 39          |
|  | 11/03/09                | 1.040  | 1,622,443                                      | 10,000,295         | 616.37                         | 40          |
|  | 11/02/09                | 1.040  | 2,500,413                                      | 10,604,203         | 424.10                         | 41          |
|  | 05/17/10                | 1.040  | 236,251  | 781,345            | 330.73                         | 42          |
|  | 06/12/11                | 1.040  | 3,932,883                                      | 14,328,464         | 364.32                         | 43          |
|  | 09/06/11                | 1.040  | 498,797  | 3,007,396          | 602.93                         | 44          |
|  | 03/08/12                | 1.040  | 534,855  | 2,887,663          | 539.90                         | 45          |
|  | 06/01/12                | 1.040  | 391,106  | 1,478,795          | 378.11                         | 46          |
|  | 04/04/13                | 1.040  | 1,596,139                                      | 9,696,533          | 607.50                         | 47          |
|  | 07/18/13                | 1.040  | 321,037  | 1,120,013          | 348.87                         | 48          |
|  | 05/29/14                | 1.040  | 158,936  | 719,582            | 452.75                         | 49          |
|  | 02/17/15                | 1.040  | 1,193,378                                      | 5,519,754          | 462.53                         | 50          |
|  | 05/09/17                | 1.040  | 134,039  | 499,199            | 372.43                         | 51          |
|  |                         |  |  |                    |                                | 52          |
|  |                         |  |  |                    |                                | 53          |
|  |                         |  |  |                    |                                | 54          |
|  |                         |  |  |                    |                                | 55          |
|  |                         |  |  |                    |                                | 56          |
|  |                         |  |  |                    |                                | 57          |
|  |                         |  |  |                    |                                | 58          |
|  |                         |  |  |                    |                                | 59          |
|  |                         |  | 240,759,230                                    | 818,751,865        |                                | 60          |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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<br>(Designate with an asterisk associated companies)<br>(a) | Exchange Gas Received                          |            |                                      |
|----------|---|--|------------|--------------------------------------|
|          |   | Point of Receipt<br>(City, state, etc.)<br>(b) | Mcf<br>(c) | Debit (Credit)<br>Account 242<br>(d) |
| 1        | N/A   |  |            |                                      |
| 2        |   |  |            |                                      |
| 3        |   |  |            |                                      |
| 4        |   |  |            |                                      |
| 5        |   |  |            |                                      |
| 6        |   |  |            |                                      |
| 7        |   |  |            |                                      |
| 8        |   |  |            |                                      |
| 9        |   |  |            |                                      |
| 10       |   |  |            |                                      |
| 11       |   |  |            |                                      |
| 12       |   |  |            |                                      |
| 13       |   |  |            |                                      |
| 14       |   |  |            |                                      |
| 15       |   |  |            |                                      |
| 16       |   |  |            |                                      |
| 17       |   |  |            |                                      |
| 18       |   |  |            |                                      |
| 19       |   |  |            |                                      |
| 20       |   |  |            |                                      |
| 21       |   |  |            |                                      |
| 22       |   |  |            |                                      |
| 23       |   |  |            |                                      |
| 24       |   |  |            |                                      |
| 25       |   |  |            |                                      |
| 26       |   |  |            |                                      |
| 27       |   |  |            |                                      |
| 28       |   |  |            |                                      |
| 29       |   |  |            |                                      |
| 30       |   |  |            |                                      |
| 31       |   |  |            |                                      |
| 32       |   |  |            |                                      |
| 33       |   |  |            |                                      |
| 34       |   |  |            |                                      |
| 35       |   |  |            |                                      |
| 36       |   |  |            |                                      |
| 37       |   |  |            |                                      |
| 38       |   |  |            |                                      |
| 39       |   |  |            |                                      |
| 41       |   |  |            |                                      |
| 42       | Total   |  |            |                                      |



|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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 indentified on a map of the respondent's pipeline system.

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

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

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<br>(Designate with an asterisk associated companies)<br>(a) | Charges Paid or Payable by Respondent |                | Revenues Received or Receivable by Respondent |                | FERC<br>Tariff Rate<br>Schedule<br>Indenti-<br>fication<br>(n) |
|----------|---|---------------------------------------|----------------|---|----------------|--|
|          |   | Amount<br>(j)                         | Account<br>(k) | Amount<br>(l)                                 | Account<br>(m) |  |
| 1        | N/A   |                                       |                |   |                |  |
| 2        |   |                                       |                |   |                |  |
| 3        |   |                                       |                |   |                |  |
| 4        |   |                                       |                |   |                |  |
| 5        |   |                                       |                |   |                |  |
| 6        |   |                                       |                |   |                |  |
| 7        |   |                                       |                |   |                |  |
| 8        |   |                                       |                |   |                |  |
| 9        |   |                                       |                |   |                |  |
| 10       |   |                                       |                |   |                |  |
| 11       |   |                                       |                |   |                |  |
| 12       |   |                                       |                |   |                |  |
| 13       |   |                                       |                |   |                |  |
| 14       |   |                                       |                |   |                |  |
| 15       |   |                                       |                |   |                |  |
| 16       |   |                                       |                |   |                |  |
| 17       |   |                                       |                |   |                |  |
| 18       |   |                                       |                |   |                |  |
| 19       |   |                                       |                |   |                |  |
| 20       |   |                                       |                |   |                |  |
| 21       |   |                                       |                |   |                |  |
| 22       |   |                                       |                |   |                |  |
| 23       |   |                                       |                |   |                |  |
| 24       |   |                                       |                |   |                |  |
| 25       |   |                                       |                |   |                |  |
| 26       |   |                                       |                |   |                |  |
| 27       |   |                                       |                |   |                |  |
| 28       |   |                                       |                |   |                |  |
| 29       |   |                                       |                |   |                |  |
| 30       |   |                                       |                |   |                |  |
| 31       |   |                                       |                |   |                |  |
| 32       |   |                                       |                |   |                |  |
| 33       |   |                                       |                |   |                |  |
| 34       |   |                                       |                |   |                |  |
| 35       |   |                                       |                |   |                |  |
| 36       |   |                                       |                |   |                |  |
| 37       |   |                                       |                |   |                |  |
| 38       |   |                                       |                |   |                |  |
| 39       |   |                                       |                |   |                |  |
| 41       |   |                                       |                |   |                |  |
| 42       | Total   |                                       |                |   |                |  |

|  |   |   |                                     |
|--|---|---|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>December 31, 2018 | Year of Report<br>December 31, 2018 |
|--|---|---|-------------------------------------|

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

- |   |  |
|---|--|
| <p>1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.</p> <p>2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.</p> <p>3. If the reported Mcf for any use is an estimated quantity, state</p> | <p>such fact in a footnote.</p> <p>4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).</p> <p>5. Report pressure base of measurement of gas volumes at 14.73 psia at 60 degrees F.</p> |
|---|--|

| Line No. | Purpose for Which Gas Was Used<br>(a)  | Account Charged<br>(b) | Natural Gas            |                         |                                  | Manufactured Gas       |                         |
|----------|--|------------------------|------------------------|-------------------------|----------------------------------|------------------------|-------------------------|
|          |  |                        | Mcf of Gas Used<br>(c) | Amount of Credit<br>(d) | Amount per Mcf (In Cents)<br>(e) | Mcf of Gas Used<br>(f) | Amount of Credit<br>(g) |
| 1        | 810 Gas Used for Compressor Station Fuel-Credit  | (A)                    | (158,719)              | (524,408)               | 330.40                           | -                      | -                       |
| 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                    | 70,670                 | 225,074                 | 318.49                           | -                      | -                       |
| 8        | Transmission Measuring and Regulating Stations   | 857                    | 215,835                | 697,579                 | 323.20                           | -                      | -                       |
| 9        | Maintenance, Construction and Testing  | 367, 833               | 381,647                | 1,134,616               | 297.29                           | -                      | -                       |
| 10       | Gas Used in Company Buildings  |                        | 47,548                 |                         |                                  |                        |                         |
| 11       |  |                        |                        |                         |                                  |                        |                         |
| 12       | Total Account 812 (Operations Usage)   |                        | 715,700                | 2,057,269               | 287.45                           | -                      | -                       |
| 13       |  |                        |                        |                         |                                  |                        |                         |
| 14       |  |                        |                        |                         |                                  |                        |                         |
| 15       |  |                        |                        |                         |                                  |                        |                         |
| 16       |  |                        |                        |                         |                                  |                        |                         |
| 17       |  |                        |                        |                         |                                  |                        |                         |
| 18       |  |                        |                        |                         |                                  |                        |                         |
| 19       |  |                        |                        |                         |                                  |                        |                         |
| 20       |  |                        |                        |                         |                                  |                        |                         |
| 21       |  |                        |                        |                         |                                  |                        |                         |
| 22       |  |                        |                        |                         |                                  |                        |                         |
| 23       |  |                        |                        |                         |                                  |                        |                         |
| 24       |  |                        |                        |                         |                                  |                        |                         |
| 25       | Total  |                        | 556,981                | 1,532,861               | 275.21                           | -                      | -                       |

(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<br>Consumers Energy Company  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)   | Year of Report<br>December 31, 2018 |
|---|---|--|-------------------------------------|
| <b>TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)</b>  |   |  |                                     |
| 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.<br>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<br>(Designate associated companies with an asterisk)<br>(a)      | Distance Transported<br>(In miles)<br>(b)  |                                     |
| 1   | N/A   |  |                                     |
| 2   |   |  |                                     |
| 3   |   |  |                                     |
| 4   |   |  |                                     |
| 5   |   |  |                                     |
| 6   |   |  |                                     |
| 7   |   |  |                                     |
| 8   |   |  |                                     |
| 9   |   |  |                                     |
| 10  |   |  |                                     |
| 11  |   |  |                                     |
| 12  |   |  |                                     |
| 13  |   |  |                                     |
| 14  |   |  |                                     |
| 15  |   |  |                                     |
| 16  |   |  |                                     |
| 17  |   |  |                                     |
| 18  |   |  |                                     |
| 19  |   |  |                                     |
| 20  |   |  |                                     |
| 21  |   |  |                                     |
| 22  |   |  |                                     |
| 23  |   |  |                                     |
| 24  |   |  |                                     |
| 25  |   |  |                                     |
| 26  |   |  |                                     |
| 27  |   |  |                                     |
| 28  |   |  |                                     |
| 29  |   |  |                                     |
| 30  |   |  |                                     |
| 31  |   |  |                                     |
| 32  |   |  |                                     |
| 33  |   |  |                                     |
| 34  |   |  |                                     |
| 35  |   |  |                                     |
| 36  |   |  |                                     |
| 37  |   |  |                                     |
| 38  |   |  |                                     |
| 39  |   |  |                                     |
| 40  |   |  |                                     |
| 41  |   |  |                                     |
| 42  |   |  |                                     |
| 43  |   |  |                                     |
| 44  |   |  |                                     |
| 45  |   |  |                                     |
| 46  | TOTAL   |  |                                     |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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**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<br>(14.73 psia at 60°F)<br>(c) | Mcf of Gas Received<br>(14.73 psia at 60°F)<br>(d) | Amount of Payment<br>(In dollars)<br>(e) | Amount per Mcf of Gas Received<br>(In cents)<br>(f) | Line No. |
|---|--|--|---|----------|
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LEASE RENTALS CHARGED

1. For the purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000, the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements\*\* and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, until the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List lessors which are associated companies\* (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by production plant, storage plant, transmission line, distribution system, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

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

A. LEASE RENTALS CHARGED TO GAS OPERATING EXPENSES

| Name of Lessor (a)                                | Basic Details of Lease of Lease (b)               | Terminal Dates of Lease, Primary (P) or Renewal (R) (c) |
|---|---|---|
| MassMutual Asset Finance, LLC                     | Vehicles (Note 1), (Note 4)                       |   |
| Banc of America Leasing & Capital, LLC            | Vehicles (Note 1)                                 |   |
| PNC Equipment Finance, LLC                        | Vehicles (Note 1)                                 |   |
| The Huntington National Bank                      | Vehicles (Note 1), (Note 4)                       |   |
| Fifth Third Equipment Finance Company             | Vehicles (Note 1)                                 |   |
| Chase Equipment Finance                           | Vehicles (Note 1)                                 |   |
| Boji Group, L.L.C.                                | Office Space - Lansing Regulatory Office (Note 4) |   |
| Phyleo Realty Co                                  | Storage Area - Jackson                            |   |
| Rhode Island & Associates                         | Office Space - Washington DC                      |   |
| City of Jackson                                   | Parking Structure                                 |   |
| City of Jackson                                   | Land  |   |
| Commonwealth Commerce Group, Inc.                 | Office Space - Jackson                            | 2022 ( R )  |
| Oakland Pointe Partners, LLC                      | Office Space - Pontiac DPO (Note 4)               |   |
| Alea Properites LLC                               | Office Space (Note 4)                             |   |
| Grand Valley                                      | Parking (Note 4)                                  |   |
| Dixie Development, LLC                            | Office Space - Birch Run                          |   |
| Product Drive 4844, LLC                           | Office Trailer - Wixom ERIP Site                  |   |
| Dixie Development, LLC                            | Storage   |   |
| Daniel Lee LaPoint Jr. Trust and Peggy Sue LaPoir | Land  |   |
| Park Place 7989, LLC                              | Land  |   |
| Dixie Development, LLC                            | Land  |   |
| Circle K Investment, L.L.C.                       | Storage   |   |

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LEASE RENTALS CHARGED (Continued)

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

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

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

\* See definition on page 226 (B)

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

| Original Cost (O) or Fair Market Value (F) of Property (d) | Expense To Be Paid by Lessee Itemize (e) | Amount of Rent - Current Term |           |                     |           | Account Charged (j) | Remaining Annual Charges Under Lease (Estimate if Not Known) (k) |
|--|--|-------------------------------|-----------|---------------------|-----------|---------------------|--|
|  |  | Current Year                  |           | Accumulated to Date |           |                     |  |
|  |  | Lessor (f)                    | Other (g) | Lessor (h)          | Other (i) |                     |  |
|  | (Note 2)                                 | 19,349                        |           |                     |           | (Note 3)            |  |
|  | (Note 2)                                 | 383,730                       |           |                     |           | (Note 3)            |  |
|  | (Note 2)                                 | 132,109                       |           |                     |           | (Note 3)            |  |
|  | (Note 2)                                 | 6,053                         |           |                     |           | (Note 3)            |  |
|  | (Note 2)                                 | 94,228                        |           |                     |           | (Note 3)            |  |
|  | (Note 2)                                 | 568,417                       |           |                     |           | (Note 3)            |  |
|  |  | 19,216                        |           |                     |           | (Note 3)            |  |
|  |  | 63,507                        |           |                     |           | (Note 3)            |  |
|  |  | 26,354                        |           |                     |           | (Note 3)            |  |
|  |  | 89,545                        |           |                     |           | 921                 |  |
|  |  | 537,600                       |           |                     |           | (Note 3)            |  |
|  |  | 127,232                       |           |                     |           | (Note 3)            |  |
|  |  | 12,586                        |           |                     |           | (Note 3)            |  |
|  |  | 10,171                        |           |                     |           | (Note 3)            |  |
|  |  | 22,848                        |           |                     |           | (Note 3)            |  |
|  |  | 85,162                        |           |                     |           | (Note 3)            |  |
|  |  | 60,900                        |           |                     |           | (Note 3)            |  |
|  |  | 60,000                        |           |                     |           | (Note 3)            |  |
|  |  | 99,600                        |           |                     |           | (Note 3)            |  |
|  |  | 36,000                        |           |                     |           | (Note 3)            |  |
|  |  | 36,000                        |           |                     |           | (Note 3)            |  |
|  |  | 87,600                        |           |                     |           | (Note 3)            |  |

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LEASE RENTALS CHARGED (Footnotes)

Notes:

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



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**OTHER GAS SUPPLY EXPENSES (Account 813)**

Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.

| Line No. | Description (a) | Amount (In dollars) (b) |
|----------|-----------------|-------------------------|
| 1        | N/A             |                         |
| 2        |                 |                         |
| 3        |                 |                         |
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| 49       |                 |                         |
| 50       | TOTAL           |                         |

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| MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas) |   |                                |                                     |
| Line No.   | Description<br>(a)  | Amount<br>(b)                  |                                     |
| 1  | Industry Association Dues   | 773,060                        |                                     |
| 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  | Various Banks - Service Charges   | 6,103,704                      |                                     |
| 7  | Customer Insight & Quality  | 5,447,728                      |                                     |
| 8  | Communications  | 1,049,110                      |                                     |
| 9  | Vacation Liability - To Accrue Vacation Earned  | 853,186                        |                                     |
| 10   | Enterprise Compliance Software  | 621,242                        |                                     |
| 11   | Board of Director Fees  | 559,938                        |                                     |
| 12   | Customer Value Initiative   | 105,248                        |                                     |
| 13   | Employee Dues   | 39,979                         |                                     |
| 14   | Billing Credits   | (40,785)                       |                                     |
| 15   | Lobbying Credits  | (94,064)                       |                                     |
| 16   | GR/IR Reconciliation  | (189,145)                      |                                     |
| 17   | Total   | 14,456,141                     |                                     |
| 18   |   |                                |                                     |
| 19   |   |                                |                                     |
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| 34   |   |                                |                                     |
| 35   |   |                                |                                     |
| 36   |   |                                |                                     |
| 37   | Total Account 930.2 (Gas)   | 15,229,201                     |                                     |

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

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 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

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

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                      | 21,279,255                             | -  | 117,928  |
| 6        | Other storage plant                                | -                                      | -  | -  |
| 7        | Base load LNG terminating and processing plant     | -                                      | -  | -  |
| 8        | Transmission plant                                 | 31,574,102                             | -  | -  |
| 9        | Distribution plant                                 | 127,975,337                            | -  | -  |
| 10       | General plant                                      | 5,144,015                              | -  | -  |
| 11       | Common plant gas                                   |  |  |  |
| 12       | Allocated gas portion of electric general plant    | -                                      | -  | -  |
| 13       | Allocated gas portion of common general plant      | 10,191,517                             | -  | -  |
| 14       | Allocated gas portion of common limited term plant | -                                      | -  | -  |
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| 25       | TOTAL  | 196,164,226                            | -  | 117,928  |

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

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

| Amortization of Other Limited-term Gas Plant (Account 404.3) (e) | Amortization of Other Gas Plant (Account 405) (f) | Total (b to f) (g) | Functional Classification (a)                      | Line No. |
|--|---|--------------------|--|----------|
| 29,579   | 9,472,022   | 9,501,601          | Intangible plant                                   | 1        |
| -  | -   | -                  | Production plant, manufactured gas                 | 2        |
| -  | -   | -                  | Production and gathering plant, natural gas        | 3        |
| -  | -   | -                  | Products extraction plant                          | 4        |
| -  | -   | 21,397,183         | Underground gas storage plant                      | 5        |
| -  | -   | -                  | Other storage plant                                | 6        |
| -  | -   | -                  | Base load LNG terminating and processing plant     | 7        |
| -  | -   | 31,574,102         | Transmission plant                                 | 8        |
| -  | -   | 127,975,337        | Distribution plant                                 | 9        |
| -  | -   | 5,144,015          | General plant                                      | 10       |
| -  | -   | -                  | Common plant gas                                   | 11       |
| -  | -   | -                  | Allocated gas portion of electric general plant    | 12       |
| -  | 33,052,037  | 43,243,554         | Allocated gas portion of common general plant      | 13       |
| 38,544   | -   | 38,544             | Allocated gas portion of common limited term plant | 14       |
|  |   |                    |  | 15       |
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| 68,123   | 42,524,059  | 238,874,336        | TOTAL  | 25       |

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (CONTINUED)

Section B. Factors Used in Estimating Depreciation Charges

| Line No. | Functional Classifications (a) |  | Depreciable Plant Base (Thousands) (b) | Applied Depr. Rate(s) (Percent) (c) |
|----------|--------------------------------|--|--|-------------------------------------|
| 1        | Production and Gathering Plant |  |  |                                     |
| 2        | Offshore                       |  | -                                      | -                                   |
| 3        | Onshore                        |  | 613                                    | Units of Production                 |
| 4        | Underground Gas Storage Plant  |  | 841,770                                | 2.55                                |
| 5        | Transmission Plant             |  |  |                                     |
| 6        | Offshore                       |  | -                                      | -                                   |
| 7        | Onshore                        |  | 1,351,893                              | 2.34                                |
| 8        | General Plant                  |  | 120,520                                | 4.43                                |
| 9        | Distribution                   |  | 4,263,144                              | 3.03                                |
| 10       | Transmission Plant (Onshore)   |  | 33,383                                 | Units of Production                 |

Notes to Depreciation, Depletion and Amortization of Gas Plant

1. Amounts in column (b) are the average of the beginning & ending balances for 2018.
2. Depreciation rates in column (c) are composite rates.
3. Change in estimated gas reserves at December 31, 2018 is 0 Mcf.
4. Amortization of limited term gas plant is based on the life of the original building lease.

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



|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

B. Gas, R, D & D Performed Externally  
 (1) Research Support to American Gas Association  
 (2) Research Support to Others (*Classify*)  
 (3) Total Cost Incurred

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.

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).

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.

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."

7. Report separately research and related testing facilities operated by the respondent.

| Costs Incurred Internally<br>Current Year<br>(c) | Costs Incurred Externally<br>Current Year<br>(d) | AMOUNTS CHARGED IN CURRENT YEAR |               | Unamortized<br>Accumulation<br>(g) | Line<br>No. |
|--|--|---------------------------------|---------------|------------------------------------|-------------|
|  |  | Account<br>(e)                  | Amount<br>(f) |                                    |             |
| N/A  |  |                                 |               |                                    | 1           |
|  |  |                                 |               |                                    | 2           |
|  |  |                                 |               |                                    | 3           |
|  |  |                                 |               |                                    | 4           |
|  |  |                                 |               |                                    | 5           |
|  |  |                                 |               |                                    | 6           |
|  |  |                                 |               |                                    | 7           |
|  |  |                                 |               |                                    | 8           |
|  |  |                                 |               |                                    | 9           |
|  |  |                                 |               |                                    | 10          |
|  |  |                                 |               |                                    | 11          |
|  |  |                                 |               |                                    | 12          |
|  |  |                                 |               |                                    | 13          |
|  |  |                                 |               |                                    | 14          |
|  |  |                                 |               |                                    | 15          |
|  |  |                                 |               |                                    | 16          |
|  |  |                                 |               |                                    | 17          |
|  |  |                                 |               |                                    | 18          |
|  |  |                                 |               |                                    | 19          |
|  |  |                                 |               |                                    | 20          |
|  |  |                                 |               |                                    | 21          |
|  |  |                                 |               |                                    | 22          |
|  |  |                                 |               |                                    | 23          |
|  |  |                                 |               |                                    | 24          |
|  |  |                                 |               |                                    | 25          |
|  |  |                                 |               |                                    | 26          |
|  |  |                                 |               |                                    | 27          |
|  |  |                                 |               |                                    | 28          |
|  |  |                                 |               |                                    | 29          |
|  |  |                                 |               |                                    | 30          |
|  |  |                                 |               |                                    | 31          |
|  |  |                                 |               |                                    | 32          |
|  |  |                                 |               |                                    | 33          |
|  |  |                                 |               |                                    | 34          |
|  |  |                                 |               |                                    | 35          |
|  |  |                                 |               |                                    | 36          |
|  |  |                                 |               |                                    | 37          |
|  |  |                                 |               |                                    | 38          |

|  |   |   |                                     |
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|--|---|---|-------------------------------------|

NATURAL GAS RESERVES AND LAND ACREAGE

1. 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.
2. 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.
3. 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.
4. 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        |               |          |                              |  |  |                       |
| 4        |               |          |                              |  |  |                       |
| 5        |               |          |                              |  |  |                       |
| 6        |               |          |                              |  |  |                       |
| 7        |               |          |                              |  |  |                       |
| 8        |               |          |                              |  |  |                       |
| 9        |               |          |                              |  |  |                       |
| 10       |               |          |                              |  |  |                       |
| 11       |               |          |                              |  |  |                       |
| 12       |               |          |                              |  |  |                       |
| 13       |               |          |                              |  |  |                       |
| 14       |               |          |                              |  |  |                       |
| 15       |               |          |                              |  |  |                       |
| 16       |               |          |                              |  |  |                       |
| 17       |               |          |                              |  |  |                       |
| 18       |               |          |                              |  |  |                       |
| 19       |               |          |                              |  |  |                       |
| 20       |               |          |                              |  |  |                       |
| 21       |               |          |                              |  |  |                       |
| 22       |               |          |                              |  |  |                       |
| 23       |               |          |                              |  |  |                       |
| 24       |               |          |                              |  |  |                       |
| 25       |               |          | Total Producing Gas Lands    |  | -  | -                     |
| 26       |               |          |                              |  |  |                       |
| 27       |               |          | B. NONPRODUCING GAS LANDS    |  |  |                       |
| 28       |               |          | Undeveloped Leaseholds -     |  |  |                       |
| 29       |               |          | Various                      |  | -  | -                     |
| 30       |               |          |                              |  |  |                       |
| 31       |               |          | Total Undeveloped Leaseholds |  | -  | -                     |
| 32       |               |          |                              |  |  |                       |
| 33       |               |          |                              |  |  |                       |
| 34       |               |          |                              |  |  |                       |
| 35       |               |          |                              |  |  |                       |
| 36       | TOTAL         |          |                              |  | -  | -                     |

(1) All figures at 14.65 psia

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

NATURAL GAS RESERVES AND LAND ACREAGE (Continued)

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

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.
6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.
7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.
8. Do not include oil mineral interests in the cost of acreage reported.
9. Report volumes on a pressure base of 14.73 psia at 60 degrees F.

| OWNED LANDS<br>(Cont.)<br>Cost<br>(g) | LEASEHOLDS  |              | OWNED GAS RIGHTS |              | TOTAL       |              | Line<br>No. |
|---------------------------------------|-------------|--------------|------------------|--------------|-------------|--------------|-------------|
|                                       | Acre<br>(h) | Costs<br>(i) | Acre<br>(j)      | Costs<br>(k) | Acre<br>(l) | Costs<br>(m) |             |
|                                       |             |              |                  |              |             |              | 1           |
|                                       |             |              |                  |              |             |              | 2           |
|                                       |             |              |                  |              |             |              | 3           |
|                                       |             |              |                  |              |             |              | 4           |
|                                       |             |              |                  |              |             |              | 5           |
|                                       |             |              |                  |              |             |              | 6           |
|                                       |             |              |                  |              |             |              | 7           |
|                                       |             |              |                  |              |             |              | 8           |
|                                       |             |              |                  |              |             |              | 9           |
|                                       |             |              |                  |              |             |              | 10          |
|                                       |             |              |                  |              |             |              | 11          |
|                                       |             |              |                  |              |             |              | 12          |
|                                       |             |              |                  |              |             |              | 13          |
|                                       |             |              |                  |              |             |              | 14          |
|                                       |             |              |                  |              |             |              | 15          |
|                                       |             |              |                  |              |             |              | 16          |
|                                       |             |              |                  |              |             |              | 17          |
|                                       |             |              |                  |              |             |              | 18          |
|                                       |             |              |                  |              |             |              | 19          |
|                                       |             |              |                  |              |             |              | 20          |
|                                       |             |              |                  |              |             |              | 21          |
|                                       |             |              |                  |              |             |              | 22          |
|                                       |             |              |                  |              |             |              | 23          |
| -                                     | -           | -            | -                | -            | -           | -            | 24          |
|                                       |             |              |                  |              |             |              | 25          |
|                                       |             |              |                  |              |             |              | 26          |
|                                       |             |              |                  |              |             |              | 27          |
| -                                     | -           | -            | -                | -            | -           | -            | 28          |
|                                       |             |              |                  |              |             |              | 29          |
| -                                     | -           | -            | -                | -            | -           | -            | 30          |
|                                       |             |              |                  |              |             |              | 31          |
|                                       |             |              |                  |              |             |              | 32          |
|                                       |             |              |                  |              |             |              | 33          |
|                                       |             |              |                  |              |             |              | 34          |
|                                       |             |              |                  |              |             |              | 35          |
| -                                     | -           | -            | -                | -            | -           | -            | 36          |

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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|--|---|--------------------------------|-------------------------------------|

**CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZED VALUE**

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.

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 reserves involved. Also, explain the criteria used to estimate the net realizable value of reserves.

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.*)

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

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.

| Line No. | Items<br>(a)   | Total Reserves Gas<br>(Thousands Mcf)<br>(b) | Lands, Leaseholds and Rights             |   | Total Reserves Oil and Liquids<br>(Barrels)<br>(e) | Investment<br>(Net Book Value)<br>(f) |
|----------|--|--|--|---|--|---------------------------------------|
|          |  |  | In Service Gas<br>(Thousands Mcf)<br>(c) | Held for Future Use Gas<br>(Thousands Mcf)<br>(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 (*Explain on page 505*): \$

NOTES

N/A

|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
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**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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COMPRESSOR STATIONS

1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership,

| Line No. | Name of Station and Location<br><br>(a) | Number of Employees<br><br>(b) | Plant Cost<br><br>(c) |
|----------|---|--------------------------------|-----------------------|
| 1        | STORAGE:                                |                                |                       |
| 2        |   |                                |                       |
| 3        | Overisel                                | 10                             | 55,236,527            |
| 4        |   |                                |                       |
| 5        | St Clair                                | 11                             | 74,959,836            |
| 6        |   |                                |                       |
| 7        | Ray                                     | 13                             | 246,695,878           |
| 8        |   |                                |                       |
| 9        | TRANSMISSION:                           |                                |                       |
| 10       |   |                                |                       |
| 11       | Northville                              | 5                              | 22,737,780            |
| 12       |   |                                |                       |
| 13       | White Pigeon                            | 14                             | 111,603,157           |
| 14       |   |                                |                       |
| 15       | Muskegon River Plant                    | 17                             | 54,925,458            |
| 16       |   |                                |                       |
| 17       | Freedom                                 | 10                             | 45,590,884            |
| 18       |   |                                |                       |
| 19       | DISTRIBUTION:                           |                                |                       |
| 20       |   |                                |                       |
| 21       | Huron                                   | 0                              | 329,974               |
| 22       |   |                                |                       |
| 23       |   |                                |                       |
| 24       |   |                                |                       |
| 25       |   |                                |                       |
| 26       | TOTAL                                   | 80                             | 612,079,494           |
| 27       |   |                                |                       |
| 28       |   |                                |                       |
| 29       |   |                                |                       |
| 30       |   |                                |                       |
| 31       |   |                                |                       |
| 32       |   |                                |                       |
| 33       |   |                                |                       |
| 34       |   |                                |                       |
| 35       |   |                                |                       |
| 36       |   |                                |                       |
| 37       |   |                                |                       |
| 38       |   |                                |                       |
| 39       |   |                                |                       |
| 40       |   |                                |                       |
| 41       |   |                                |                       |

|  |   |                                |                                     |
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COMPRESSOR STATIONS (Continued)

if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation.

3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

| Expenses (Except depreciation and taxes) |               | Gas for Compressor Fuel Mcf (14.65 psia at 60 degrees F) (f) | Operation Data                                      |  |                          | Line No. |    |
|--|---------------|--|---|--|--------------------------|----------|----|
| Fuel or Power (d)                        | Other (e) (3) |  | Total Compressor Hours of Operation During Year (g) | No. of Compr. Operated of Time of Station Peak (h) | Date of Station Peak (i) |          |    |
|  |               |  |   |  |                          | 1        |    |
|  |               |  |   |  |                          | 2        |    |
| 871,809                                  | (1)           | 2,587,125  | 248,418   | 15,538   | 3                        | 9/4/18   | 3  |
| 258,867                                  | (2)           |  |   |  |                          |          | 4  |
| 874,425                                  | (1)           | 4,781,516  | 169,728   | 6,957  | 3                        | 8/17/18  | 5  |
| 350,767                                  | (2)           |  |   |  |                          |          | 6  |
| 1,300,702                                | (1)           | 3,615,917  | 292,065   | 10,841   | 6                        | 9/16/18  | 7  |
| 114,759                                  | (2)           |  |   |  |                          |          | 8  |
|  |               |  |   |  |                          |          | 9  |
|  |               |  |   |  |                          |          | 10 |
| 273,501                                  | (1)           | 1,055,116  | 63,436  | 4,759  | 2                        | 1/16/18  | 11 |
| 65,464                                   | (2)           |  |   |  |                          |          | 12 |
| 1,332,846                                | (1)           | 2,149,476  | 404,625   | 20,076   | 5                        | 8/13/18  | 13 |
| 215,319                                  | (2)           |  |   |  |                          |          | 14 |
| 1,361,244                                | (1)           | 3,795,567  | 391,565   | 15,039   | 6                        | 12/7/18  | 15 |
| 400,867                                  | (2)           |  |   |  |                          |          | 16 |
| 953,345                                  | (1)           | 2,342,928  | 297,320   | 29,722   | 7                        | 9/17/18  | 17 |
| 183,199                                  | (2)           |  |   |  |                          |          | 18 |
|  |               |  |   |  |                          |          | 19 |
|  |               |  |   |  |                          |          | 20 |
| -  | (1)           | -  | -   | -  |                          |          | 21 |
|  | (2)           |  |   |  |                          |          | 22 |
|  |               |  |   |  |                          |          | 23 |
|  |               |  |   |  |                          |          | 24 |
| 6,967,872                                | (1)           | 20,327,645   | 1,867,157   | 102,932  |                          |          | 25 |
| 1,589,242                                | (2)           |  |   |  |                          |          | 26 |
|  |               |  |   |  |                          |          | 27 |
|  |               |  |   |  |                          |          | 28 |
|  |               |  |   |  |                          |          | 29 |
|  |               |  |   |  |                          |          | 30 |
|  |               |  |   |  |                          |          | 31 |
|  |               |  |   |  |                          |          | 32 |
|  |               |  |   |  |                          |          | 33 |
|  |               |  |   |  |                          |          | 34 |
|  |               |  |   |  |                          |          | 35 |
| (1) Natural Gas                          |               |  |   |  |                          |          | 36 |
| (2) Electric                             |               |  |   |  |                          |          | 37 |
| (3) Operation & Maintenance              |               |  |   |  |                          |          | 38 |
|  |               |  |   |  |                          |          | 39 |
|  |               |  |   |  |                          |          | 40 |
|  |               |  |   |  |                          |          | 41 |

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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

GAS AND OIL WELLS

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

| Line No. | Location of Wells<br>(a) | No. of Wells Beginning of Year<br>(b) | Additions During the Year       |                        |                      | Wells Reclassified<br>(f) | Reductions During the Year |                   |                      | No. of Wells at End of Year<br>(j) |
|----------|--------------------------|---------------------------------------|---------------------------------|------------------------|----------------------|---------------------------|----------------------------|-------------------|----------------------|------------------------------------|
|          |                          |                                       | Successful Wells Drilled<br>(c) | Wells Purchased<br>(d) | Total (c + d)<br>(e) |                           | Wells Abandoned<br>(g)     | Wells Sold<br>(h) | Total (g + h)<br>(i) |                                    |
| 1        | N/A                      |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 2        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 3        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 4        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 5        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 6        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 7        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 8        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 9        |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 10       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 11       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 12       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 13       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 14       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 15       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 16       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 17       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 18       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 19       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 20       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 21       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 22       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 23       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 24       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 25       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 26       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 27       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 28       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 29       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 30       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 31       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 32       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 33       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 34       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 35       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 36       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 37       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 38       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 39       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |
| 40       |                          |                                       |                                 |                        |                      |                           |                            |                   |                      |                                    |



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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<br>(2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr)   | December 31, 2018 |
| GAS STORAGE PROJECTS  |  |  |                   |
| 1. Report particulars (details) for total gas storage projects.<br>2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207). |  | 3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company. |                   |
| Line No.  | Item (a)   | Total Amount (b)   |                   |
|   | Natural Gas Storage Plant  |  |                   |
| 1   | Land and Land Rights   | 17,146,738   |                   |
| 2   | Structures and Improvements  | 61,414,819   |                   |
| 3   | Storage Wells and Holders  | 137,800,332  |                   |
| 4   | Storage Lines  | 74,173,908   |                   |
| 5   | Other Storage Equipment  | 619,293,736  |                   |
| 6   | ARO Gas Intangible Asset   | 143,289  |                   |
| 7   | TOTAL (Enter Total of Lines 2 Thru 6)  | 909,972,822  |                   |
|   | Storage Expenses   |  |                   |
| 8   | Operation  | 26,874,708   |                   |
| 9   | Maintenance  | 12,275,899   |                   |
| 10  | Rents  | -  |                   |
| 11  | TOTAL (Enter Total of Lines 9 thru 11)   | 39,150,607   |                   |
|   | Storage Operations (In Mcf)  |  |                   |
| 12  | Gas Delivered to Storage (1)   |  |                   |
| 13  | January  | 116,846  |                   |
| 14  | February   | 282,723  |                   |
| 15  | March  | 38,390   |                   |
| 16  | April  | 8,082,963  |                   |
| 17  | May  | 21,200,202   |                   |
| 18  | June   | 20,122,998   |                   |
| 19  | July   | 22,640,999   |                   |
| 20  | August   | 20,392,097   |                   |
| 21  | September  | 16,200,094   |                   |
| 22  | October  | 3,812,937  |                   |
| 23  | November   | 82,694   |                   |
| 24  | December   | 11,208   |                   |
| 25  | TOTAL (Enter Total of Lines 15 thru 26)  | 112,984,151  |                   |
|   | Gas Withdrawn from Storage (1)   |  |                   |
| 26  | January  | 28,988,089   |                   |
| 27  | February   | 18,307,854   |                   |
| 28  | March  | 18,777,814   |                   |
| 29  | April  | 2,848,490  |                   |
| 30  | May  | 15,951   |                   |
| 31  | June   | 22,932   |                   |
| 32  | July   | 35,304   |                   |
| 33  | August   | 20,236   |                   |
| 34  | September  | 247,795  |                   |
| 35  | October  | 2,792,175  |                   |
| 36  | November   | 19,247,376   |                   |
| 37  | December   | 17,637,996   |                   |
| 38  | TOTAL (Enter Total of Lines 29 Thru 40)  | 108,942,012  |                   |

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

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|--|---|---|--------------------------------|-------------------------------------|
| GAS STORAGE PROJECTS (CONTINUED)               |   |   |                                |                                     |
| Line No.                                       | Item (a)  | Total Amount (b)  |                                |                                     |
|  | Storage Operations (In Mcf)                                 |   |                                |                                     |
| 43   | Top or Working Gas End of Year                              | 89,393,947  |                                |                                     |
| 44   | Cushion Gas (Including Native Gas)                          | 155,774,008   |                                |                                     |
| 45   | Total Gas in Reservoir (Enter Total of Line 43 and Line 44) | 245,167,955   |                                |                                     |
| 46   | Certificated Storage Capacity                               | 304,902,728   |                                |                                     |
| 47   | Number of Injection - Withdrawal Wells                      | 768   |                                |                                     |
| 48   | Number of Observation Wells                                 | 201   |                                |                                     |
| 49   | Maximum Day's Withdrawal from Storage (In Mcf)              | 1,909,000   |                                |                                     |
| 50   | Date of Maximum Days' Withdrawal                            | 1/5/2018  |                                |                                     |
| 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                 |   |                                |                                     |

|  |   |                                |                                     |
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DISTRIBUTION AND TRANSMISSION LINES

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

| Line No. | Designation<br>(Identification) of Line<br>or Group of Lines<br>(a) | Total Miles<br>of Pipe<br>(to O.1)<br>(b) |
|----------|---|---|
| 1        | Overisel-Laingsburg Line 1100                                       | 82.9                                      |
| 2        | Trunkline-White Pigeon Ln 1200                                      | 183.7                                     |
| 3        | Overisel-Kalamazoo Line 1300  | 43.0                                      |
| 4        | Northville-Clarkston Line 1400                                      | 23.3                                      |
| 5        | Salem-Overisel Line 13  | 7.9                                       |
| 6        | Mt Clemens-St Clair Line 1060                                       | 13.6                                      |
| 7        | St Clair Fld Transmission Lns                                       | 34.5                                      |
| 8        | Charlotte Jctn-Line 1090  | 14.0                                      |
| 9        | Nrthvl-Coolidge-S Lyon #1600  | 25.0                                      |
| 10       | St Clair-Roch Vlv Site Ln 1500                                      | 21.6                                      |
| 11       | Ray Fld-Red Run Cg Ln 1700  | 23.5                                      |
| 12       | White Pigeon-Plainwell Jct1800                                      | 69.1                                      |
| 13       | Flint Jct-Flint No 3 Line 2060                                      | 4.2                                       |
| 14       | Ray Atlas Junction Line 1900  | 45.4                                      |
| 15       | Carp Road Thetford Ln 2080  | 2.9                                       |
| 16       | Pontiac-Adams Rd Lateral  | 6.9                                       |
| 17       | Chelsea Fenton Line 2200  | 38.9                                      |
| 18       | Coolidge East Line 2070   | 13.3                                      |
| 19       | Kalk-Musk Riv Trans Ln 2400a  | 50.9                                      |
| 20       | Mrc To Gillow Rd Ln 2400b   | 25.9                                      |
| 21       | Atlas Junction-Akron  | 48.2                                      |
| 22       | Kalk-Gillow Rd Vlv Line 2600  | 29.5                                      |
| 23       | Ln 1200b Mendon To Lutes Rd   | 11.8                                      |
| 24       | Ln 1200b White Pigeon to Chelsea                                    | 24.1                                      |
| 25       | Goose Creek to Mrc Station  | 5.4                                       |
| 26       | Lyon 34 Pipeline Line 1020  | 42.5                                      |
| 27       | Ln 600 Rochester Line   | 5.3                                       |
| 28       | Panhandle Eastern North Line  | 126.6                                     |
| 29       | Kinder Morgan Line  | 15.0                                      |
| 30       | Freedom-Ovid Line   | 61.0                                      |
| 31       | Ovid-Musk River Line  | 79.9                                      |
| 32       | Laingsburg-Ithaca Line  | 30.4                                      |
| 33       | Ithaca-Herrick Line   | 39.4                                      |
| 34       | Muskegon Rvr-Mt Pleasant Line                                       | 37.4                                      |
| 35       | Lansing Lateral Line  | 13.3                                      |
| 36       | Lngsbrg Clarkston-Mt Clemens  | 72.2                                      |
| 37       | Ovid-Grad Blanc   | 41.7                                      |
| 38       | Zilwaukee Jct-Musk Rvr  | 62.5                                      |
| 39       | Mt Pleasant-Zilwaukee   | 34.5                                      |
| 40       | Riverside-Muskegon  | 10.8                                      |
| 41       | Alma-Saginaw  | 30.7                                      |
| 42       | Southern Mich Laterals  | 26.7                                      |
| 43       | Adam Road City Gate   | 5.7                                       |
| 44       | Northville to Newburgh 24"  | 10.8                                      |
| 45       | Miscellaneous Lines   | 70.3                                      |
| 46       |   |   |
| 47       | Total Miles of Distribution Main                                    | 28,404                                    |
| 48       | TOTAL   | 30,070                                    |

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|--|---|---|-------------------------------------|

**LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)**

1. Report the information called for below concerning plants which produce gas from liquefied petroleum gas (LPG).  
 2. For column (a), give city and State or such other designation necessary to locate plant on a map of the respondent's system.  
 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.

| Line No. | Location of Plant and Year Installed<br>(City, state, etc.)<br>(a) | Cost of Plant<br>(Land struct. equip.)<br>(b) | Expenses                             |                         |
|----------|--|---|--------------------------------------|-------------------------|
|          |  |   | Oper. Maintenance, Rents etc.<br>(c) | Cost of LPG Used<br>(d) |
| 1        | N/A  |   |                                      |                         |
| 2        |  |   |                                      |                         |
| 3        |  |   |                                      |                         |
| 4        |  |   |                                      |                         |
| 5        |  |   |                                      |                         |
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| 33       |  |   |                                      |                         |
| 34       |  |   |                                      |                         |
| 35       |  |   |                                      |                         |
| 36       |  |   |                                      |                         |
| 37       |  |   |                                      |                         |
| 38       |  |   |                                      |                         |
| 39       |  |   |                                      |                         |
| 40       | TOTAL  |   |                                      |                         |

| Name of Respondent<br>Consumers Energy Company  |  | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018                 |
|---|--|---|--------------------------------|---|
| 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<br>(a)  | Day/<br>Month (1)<br>(b)  | Amount of<br>Mcf<br>(c)        | Curtailments<br>on<br>Day/Month<br>Indicated<br>(d) |
| Section A. Three Highest Days of System Peak Deliveries   |  |   |                                |   |
| 1   | Date of Highest Day's Deliveries                               | 1/5/2018  |                                |   |
| 2   | Deliveries to Customers Subject to MPSC Rate Schedules         |   | 2,545,000                      |   |
| 3   | Deliveries to Others (End User Transport)                      |   | N/A (2)                        |   |
| 4   | TOTAL  |   | 2,545,000                      |   |
| 5   | Date of Second Highest Day's Deliveries                        | 1/4/2018  |                                |   |
| 6   | Deliveries to Customers Subject to MPSC Rate Schedules         |   | 2,508,000                      |   |
| 7   | Deliveries to Others (End User Transport)                      |   | N/A (2)                        |   |
| 8   | TOTAL  |   | 2,508,000                      |   |
| 9   | Date of Third Highest Day's Deliveries                         | 1/6/2018  |                                |   |
| 10  | Deliveries to Customers Subject to MPSC Rate Schedules         |   | 2,399,000                      |   |
| 11  | Deliveries to Others (End User Transport)                      |   | N/A (2)                        |   |
| 12  | TOTAL  |   | 2,399,000                      |   |
| Section B. Highest Consecutive 3-Day System Peak Deliveries<br>(and Supplies)   |  |   |                                |   |
| 13  | Dates of Three Consecutive Days Highest System Peak Deliveries | 1/4/2018<br>1/5/2018<br>1/6/2018  |                                |   |
| 14  | Deliveries to Customers Subject to MPSC Rate Schedules         |   | 7,452,000                      |   |
| 15  | Deliveries to Others (End User Transport)                      |   | N/A (2)                        |   |
| 16  | TOTAL  |   | 7,452,000                      |   |
| 17  | Supplies from Line Pack  |   | N/A                            |   |
| 18  | Supplies from Underground Storage                              |   | 5,351,000                      |   |
| 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         |   | 53,064,000                     |   |
| 22  | Deliveries to Others (End User Transport)                      |   | N/A (2)                        |   |
| 23  | TOTAL  |   | 53,064,000                     |   |

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

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

|  |   |                                |                                     |
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| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

**AUXILIARY PEAKING FACILITY**

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.

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 submitted. For other facilities, report the rated maximum daily delivery capacities.

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.

|    | Location of Facility<br>(a)                            | Type of Facility<br>(b)   | Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60°<br>(c) | Cost of Facility (In dollars)<br>(d) | Was Facility Operated on Day of Highest Transmission Peak Delivery? |        |
|----|--|---------------------------|--|--------------------------------------|---|--------|
|    |  |                           |  |                                      | Yes (e)   | No (f) |
| 1  | St. Clair County (Ira, Puttygut, Hessen, Four Corners, | Underground Storage Plant | 377,948  | \$ 212,852,479                       | X   |        |
| 2  | Swan Creek)  |                           |  |                                      |   |        |
| 3  | Macomb County (Lenox)                                  | Underground Storage Plant | 238,704  | \$ 2,945,931                         |   | X      |
| 4  |  |                           |  |                                      |   |        |
| 5  | Macomb County (Ray)                                    | Underground Storage Plant | 1,328,786  | \$ 58,254,575                        | X   |        |
| 6  |  |                           |  |                                      |   |        |
| 7  | Oakland & Washtenaw Counties (Lyon 29/34, Reef)        | Underground Storage Plant | 377,948  | \$ 22,593,785                        |   | X      |
| 8  |  |                           |  |                                      |   |        |
| 9  | Allegan County (Overisel, Salem)                       | Underground Storage Plant | 193,947  | \$ 55,162,646                        | X   |        |
| 10 |  |                           |  |                                      |   |        |
| 11 | Clare/Osceola/Missaukee County                         | Underground Storage Plant | 193,947  | \$ 109,140,359                       | X   |        |
| 12 | (Winterfield, Cranberry, Riverside)                    |                           |  |                                      |   |        |
| 13 |  |                           |  | <b>\$ 460,949,775</b>                |   |        |
| 14 |  |                           |  |                                      |   |        |
| 15 |  |                           |  |                                      |   |        |
| 16 |  |                           |  |                                      |   |        |
| 17 |  |                           |  |                                      |   |        |
| 18 |  |                           |  |                                      |   |        |
| 19 |  |                           |  |                                      |   |        |
| 20 |  |                           |  |                                      |   |        |
| 21 |  |                           |  |                                      |   |        |
| 22 |  |                           |  |                                      |   |        |
| 23 |  |                           |  |                                      |   |        |
| 24 |  |                           |  |                                      |   |        |
| 25 |  |                           |  |                                      |   |        |
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|  |   |                                |                                     |
|--|---|--------------------------------|-------------------------------------|
| Name of Respondent<br>Consumers Energy Company | This Report Is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>December 31, 2018 |
|--|---|--------------------------------|-------------------------------------|

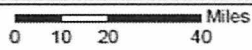
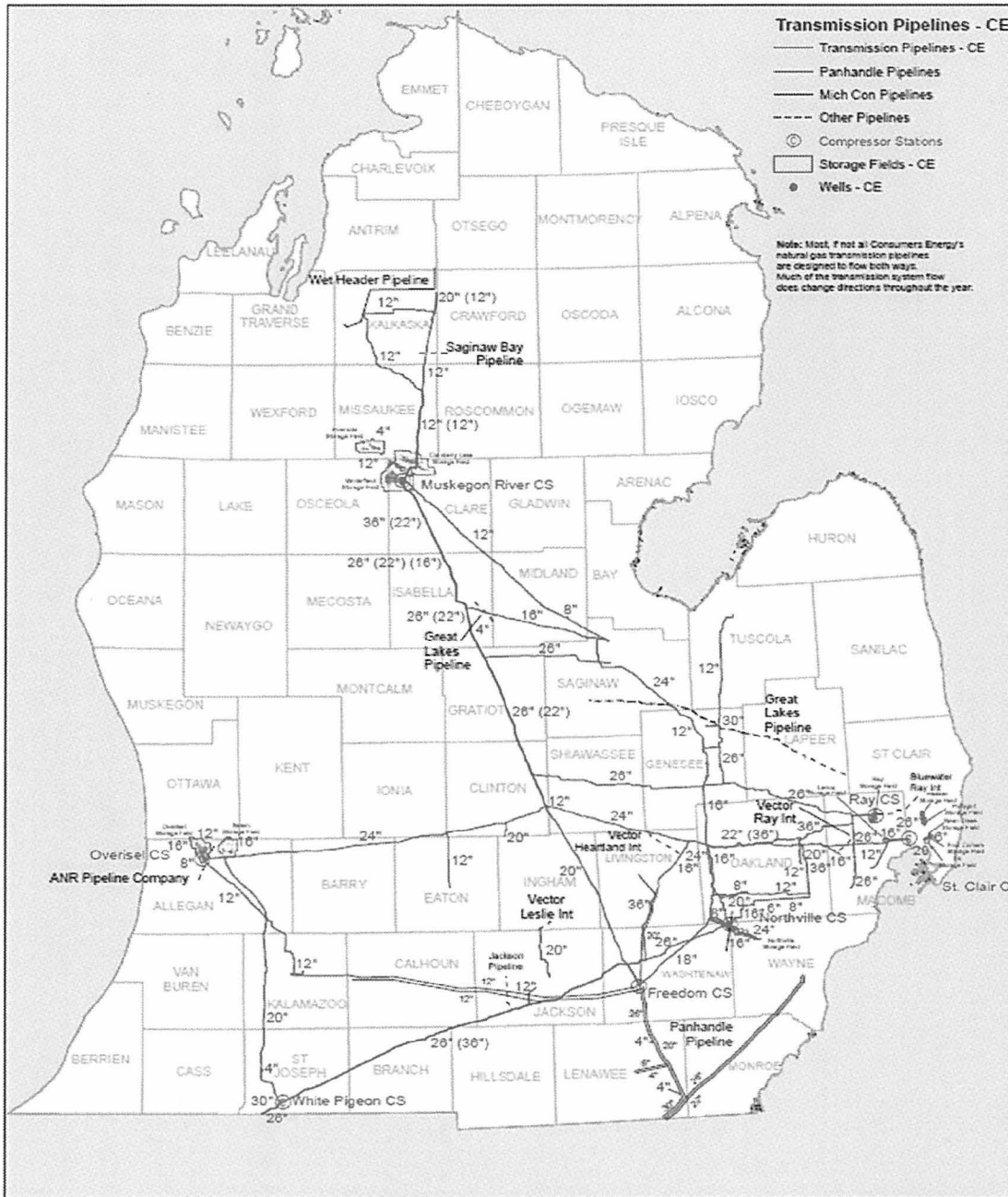
SYSTEM MAPS

- |  |  |
|--|--|
| <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> <ul style="list-style-type: none"> <li>(a) Transmission lines--colored in red, if they are not otherwise clearly indicated.</li> <li>(b) Principal pipeline arteries of gathering systems.</li> <li>(c) Sizes of pipe in principal pipelines shown on map.</li> <li>(d) Normal directions of gas flow--indicated by arrows.</li> <li>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</li> </ul> | <ul style="list-style-type: none"> <li>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</li> <li>(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.</li> <li>(h) Principal communities in which respondent renders local distribution service.</li> </ul> <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> |
|--|--|

See page 522A.

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.

# Integrated Natural Gas System Gas System Map



MAP COMPILED BY:  
CONSUMERS ENERGY  
GAS INFORMATION MANAGEMENT  
For Questions, Contact T. Parker 517.786.0100  
1/16/2019 EJM

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