



A CMS Energy Company

General Offices:  
One Energy Plaza  
Jackson, MI 49201  
Tel: (517) 788-0550  
Fax: (517) 768-3644  
  
\*Washington Office:  
1730 Rhode Island Ave. N.W.  
Suite 1007  
Washington, DC 20036  
Tel: (202) 778-3340  
Fax: (202) 778-3355  
  
Writer's Direct Dial Number: (517) 788-1661  
Writer's E-mail Address: james.roush@cmsenergy.com

LEGAL DEPARTMENT  
CATHERINE M REYNOLDS  
Senior Vice President  
and General Counsel  
Ashley L Bancroft  
Robert W Beach  
Don A D'Amato  
Robert A. Farr  
Gary A Gensch, Jr.  
Kelly M Hall  
Gary L Kelterborn  
Chantez P Knowles  
Mary Jo Lawrie  
Jason M Milstone  
Rhonda M Morris  
Deborah A Moss\*  
Mirce Michael Nestor  
James D W Roush  
Scott J Sinkwitz  
Adam C Smith  
Janae M Thayer  
Bret A Totoraitis  
Anne M Uitvlugt  
Attorney  
  
MELISSA M GLEESPEN  
Vice President, Corporate  
Secretary and Chief  
Compliance Officer  
  
SHAUN M JOHNSON  
Vice President and Deputy  
General Counsel  
  
H Richard Chambers  
Eric V Luoma  
Shelley J Ruckman  
Kimberly C Wilson  
Assistant General Counsel

March 15, 2017

Honorable Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
Dockets Room, Room 1A  
888 First Street, N.E.  
Washington, DC 20426

**RE: Consumers Energy Company, Docket No. ER17-\_\_\_\_\_**  
**Informational Filing of Attachment O Formula Rate**

Dear Secretary Bose,

Pursuant to the Federal Energy Regulatory Commission's ("FERC" or the "Commission") Orders in Docket Nos. EL12-35 and ER13-2379<sup>1</sup> and the Formula Rate Protocols<sup>2</sup> ("Protocols") in Attachment O of the Midcontinent Independent System Operator, Inc.'s ("MISO") Open Access Transmission, Energy and Operating Reserve Markets Tariff ("MISO Tariff"), Consumers Energy Company ("Consumers Energy") submits this informational filing ("Informational Filing") regarding Consumers Energy's transmission revenue requirement under Attachment O.

<sup>1</sup> *Midwest Indep. Transmission Sys. Operator, Inc.*, 139 FERC ¶ 61,127 (2012), *order on investigation*, 143 FERC ¶ 61,149 (2013); and *Midwest Indep. Transmission Sys. Operator, Inc.*, 146 FERC ¶ 61,212 (2014), *reh'g denied*, 150 FERC ¶ 61,024 (2015) (collectively, "Formula Rate Orders").

<sup>2</sup> The Protocols are at <https://www.misoenergy.org/Library/Tariff/Pages/Tariff.aspx>.

## I. Background

The Protocols require each Transmission Owner to make an “Annual Update” to its transmission revenue requirement by June 1 of each year, and to provide this update to MISO.<sup>3</sup> The updated revenue requirement applies to transmission services provided from June 1 through May 31 of the subsequent year (“Rate Year”).<sup>4</sup> The Transmission Owner then holds an “Open Meeting” by September 1 of the Rate Year.<sup>5</sup> Interested stakeholders may then serve reasonable information and document requests on the Transmission Owner until December 1 of the Rate Year.<sup>6</sup> If a stakeholder believes the Transmission Owner applied the formula rate incorrectly, it may serve an “Informal Challenge” by January 31 of the Rate Year.<sup>7</sup> The Transmission Owner must respond to the Informal Challenge no later than February 28 of the Rate Year.<sup>8</sup> Next, the Transmission Owner files its Informational Filing with the Commission by March 15.<sup>9</sup> Finally, a stakeholder may serve a “Formal Challenge” by April 15 of the Rate Year.<sup>10</sup> This cycle begins again when the Transmission Owner develops a new Annual Update for the next Rate Year.

Consistent with the Protocols, Consumers Energy has, among other things, done the following for the 2016-2017 Rate Year:

1. Provided its formula rate calculation (“Rate Calculation”) to MISO for review on May 2, 2016<sup>11</sup>;

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<sup>3</sup> See generally Protocols at II.

<sup>4</sup> Protocols at II(A).

<sup>5</sup> Protocols at II(E).

<sup>6</sup> Protocols at III(A).

<sup>7</sup> Protocols at IV(A).

<sup>8</sup> Protocols at IV(B).

<sup>9</sup> Protocols at VI(A).

<sup>10</sup> Protocols at IV(G). Formal Challenges “shall be filed in the same docket as the Transmission Owner’s Informational Filing” and the Transmission Owner “shall respond to the Formal Challenge by the deadline established by FERC.” *Id.*

<sup>11</sup> See generally **Exhibit E**.

2. Received MISO's approval of the Rate Calculation on May 26, 2016<sup>12</sup>;
3. Requested on May 27, 2016 that MISO post Consumers Energy's Rate Calculation, and the associated workpapers, on Consumers Energy's OASIS webpage,<sup>13</sup> which MISO did;
4. Provided notice of an Open Meeting to be held on August 4, 2016 via a posting made on July 25, 2016 on Consumers Energy's OASIS webpage<sup>14</sup>;
5. Hosted an Open Meeting on August 4, 2016 at 2:00 PM.

Consumers Energy did not receive any Information Requests under the Protocol's Information Exchange Procedures<sup>15</sup> or Informal Challenges for this Rate Year.

Consumers Energy notes that Michigan Electric Transmission Company, LLC ("METC") filed a Formal Challenge on April 1, 2016 in Docket No. ER16-1188 regarding Consumers Energy's last Informational Update for the 2015-2016 Rate Year. The Commission set this Formal Challenge for settlement procedures, and, if the case does not settle, for a hearing.<sup>16</sup> The participants to this proceeding are still in settlement discussions, and so this proceeding is not yet resolved. No changes to the current Rate Year have been made due to Docket No. ER16-1188 because of its unresolved status.

## **II. Description of the Formula Rate Calculation and Supporting Workpapers**

This Informational Filing contains Consumers Energy's application of the formula rate in Attachment O.<sup>17</sup> The expected transmission revenue requirement is based on historical cost data for calendar year 2015 as reported in Consumers Energy's 2015 FERC Form No. 1, as supplemented with proxy FERC Form No. 1 pages pursuant to *Consumers Energy Company*, 151 FERC ¶ 61,033 (2015) ("Reclassification Order") and discussed below in more detail. The

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<sup>12</sup> *Id.*

<sup>13</sup> Consumers Energy's OASIS webpage is <https://www.oasis.oati.com/CETO/index.html>. See also **Exhibit F**.

<sup>14</sup> See **Exhibit G** and <https://www.oasis.oati.com/CETO/index.html>.

<sup>15</sup> See generally Protocols at III.

<sup>16</sup> See generally *Consumers Energy Company*, 156 FERC ¶ 61,107 (2016).

<sup>17</sup> Consumers Energy used the template Attachment O formula rate without modification.

revenue requirement reflected in this Informational Filing has been, and will be, in effect from June 1, 2016 to May 31, 2017.

The Protocols require the following in an Informational Filing:

“This Informational Filing must include the information that is reasonably necessary to determine: (1) that input data under the formula rate are properly recorded in any underlying workpapers; (2) that the Transmission Owner has properly applied the formula rate and these procedures; (3) the accuracy of data and the consistency with the formula rate of the Actual Transmission Revenue Requirement and rates under review; and (4) the extent of accounting changes that affect formula rate inputs. The Informational Filing must also describe any corrections or adjustments made during that period, and must describe all aspects of the formula rate or its inputs that are the subject of an ongoing dispute under the Informal or Formal Challenge procedures.”<sup>18</sup>

In compliance with these requirements, Consumers Energy attaches the following documents in support:

1. **Exhibit A** - Attachment O formula rate calculation (native Excel file);
2. **Exhibit B** - Workpaper No. 1 (native Excel file);
3. **Exhibit C** – Workpaper No. 2 (native Excel file);
4. **Exhibit D** - Proxy 2015 FERC Form No. 1 pages;
5. **Exhibit E** - Email dated March 16, 2016 to May 26, 2016 between Consumers Energy and MISO approving of Consumers Energy’s Rate Calculation<sup>19</sup>; and
6. **Exhibit F** – Email dated May 27, 2016 requesting that MISO post Rate Calculation on Consumers Energy’s OASIS webpage; and
7. **Exhibit G** – Notice of Consumers Energy’s Open Meeting.

Consistent with the template formula rate in Attachment O, the majority of the inputs into the Rate Calculation come from Consumers Energy’s 2015 FERC Form No. 1. The only exception is the use of the proxy 2015 FERC Form No. 1 pages created pursuant to the Reclassification Order. The Commission approved, in the Reclassification Order, the use of

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<sup>18</sup> Protocols at § VI(A).

<sup>19</sup> This email has been slightly redacted to remove communications subject to attorney-client privilege.

proxy FERC Form No. 1 data for purposes of calculating Consumers Energy's revenue requirement under Attachment O.<sup>20</sup>

Consumers Energy requested permission to use proxy data because the MISO Tariff required a full calendar year of historical transmission data on its FERC Form No. 1 to populate the formula rate template. Because the recently-reclassified assets were previously accounted for as distribution until the effective date of the Reclassification Order, Consumers Energy did not have such data.<sup>21</sup> The Commission granted Consumers Energy's request to use proxy data, stating that Consumers Energy could use "proxy FERC Form No. 1 data until the necessary historical data to populate Attachment O is available."<sup>22</sup> As the Reclassification Order was not effective until April 1, 2016, Consumers Energy has not yet accounted for its recently-reclassified facilities as transmission for a full calendar year.<sup>23</sup> As such, Consumers Energy is using proxy FERC Form No. 1 data to calculate its transmission revenue requirement reflected in this Informational Filing. This proxy data is identified on the pages attached to this Informational Filing as **Exhibit D**, and are pages 206-207, 219, 321-323, 336, and 354.<sup>24</sup>

In addition to using proxy pages, Consumers Energy used two workpapers to support the Rate Calculation. Workpaper No. 1 describes an adjustment made FERC Form No. 1 data reflected on page 2, line 28 of the Rate Calculation. This line lists certain prepayments reflected in Uniform System of Account No. 165. Consistent with guidance from Commission Staff,

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<sup>20</sup> Reclassification Order at PP 17, 19 and Ordering Paragraph B.

<sup>21</sup> See generally Consumers Energy's Application filed in Docket No. ER15-910 at 14-16 for a discussion of the reasons why Consumers Energy requested to use proxy FERC Form No. 1 data.

<sup>22</sup> Reclassification Order at P 17.

<sup>23</sup> Consumers Energy will have accounted its transmission facilities for a full calendar year at the end of 2017.

<sup>24</sup> The proxy data in these proxy pages has been highlighted in **Exhibit D**. Proxy page 322 is not used in the Rate Calculation, and is provided because it shows the distribution accounts on that page which are different because of changes to the transmission accounts on page 321. Also, note that while page 206 itself has no proxy data, it is provided to provide context for the data on proxy page 207.

Consumers Energy has excluded prepaid taxes from the prepayments reflected on page 2, line 28, of the Rate Calculation.<sup>25</sup> Workpaper No. 1 reflects this exclusion by subtracting prepaid taxes on page 263 of Consumers Energy's 2015 FERC Form No. 1 from the prepayments on page 111.

Workpaper No. 2, which is proxy page 450.1 and included in **Exhibit C**, shows the portion of the data on proxy page 227, line 9, associated with the recently-reclassified assets under the Reclassification Order. Proxy page 227, line 9, shows materials and supplies associated with Consumers Energy's distribution plant before the effective date of the Reclassification Order. A portion of these values is for the assets to be reclassified in the Reclassification Order. To show this portion, Consumers Energy developed Workpaper No. 2 to show the materials and supplies associated with the recently-reclassified assets. Instead of using all of the data on proxy page 227, line 8, on page 2, line 27, of the Rate Calculation, Consumers Energy only used the much smaller amount shown on Workpaper No. 2 because that is what is associated with Consumers Energy's recently-reclassified assets.

In addition, Consumers Energy is not aware of any accounting changes that affect these rates.

### **III. Communications**

Communications regarding this filing are to be sent to:

Kevin J. Van Oirschot  
Electric Transmission and Market Regulations Director  
Consumers Energy Company  
1945 Parnall Road  
Jackson, Michigan 49201  
Phone: (517) 788-1152  
kevin.vanoirschot@cmsenergy.com

James D. W. Roush  
Attorney III  
Consumers Energy Company  
One Energy Plaza  
Jackson, Michigan 49201  
Phone: (517) 788-1661  
james.roush@cmsenergy.com

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<sup>25</sup> Prior to Consumers Energy's reclassification filing, Consumers Energy had a conference call with Commission Staff on January 16, 2015 to discuss the upcoming filing. As part of this meeting, Commission Staff suggested that Consumers Energy should exclude prepaid taxes from its prepayments reflected in the Rate Calculation.

#### IV. Notice

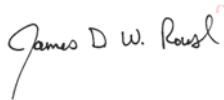
Pursuant to the Protocols, Consumers Energy will notify MISO of this filing and provide the docket number for posting on the MISO and OASIS websites, as well as notification via MISO's email exploder list within five days.<sup>26</sup>

#### V. Conclusion

Please contact the undersigned if you have any questions regarding this Informational Filing.

Respectfully submitted,

CONSUMERS ENERGY COMPANY

By  Digitally signed by  
James D. W. Roush  
Date: 2017.03.15  
09:20:23 -04'00'

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James D. W. Roush Attorney III  
Consumers Energy Company  
One Energy Plaza  
Jackson, Michigan 49201  
(517) 788-1661  
[james.roush@cmsenergy.com](mailto:james.roush@cmsenergy.com)

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<sup>26</sup> Protocols at § VI(A).

# EXHIBIT A

(Provided in Excel)



# EXHIBIT B

(Provided in Excel)

# EXHIBIT C

Name of Respondent	This Report is: (1) _ An Original (2) _ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
CE Transmission Proxy Filing		/ /	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 9 Column: b**

Distribution was decreased \$5,167 and Transmission was subsequently increased \$5,167 due to a transfer of HVD-T materials out of Distribution and into HVD-T for 2014.

**Schedule Page: 227 Line No.: 9 Column: c**

Distribution was decreased \$14,204 and Transmission was subsequently increased \$14,204 due to a transfer of HVD-T materials out of Distribution and into HVD-T for 2015.

# EXHIBIT D

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights			
49	(352) Structures and Improvements	1,080,653	102,959	
50	(353) Station Equipment	30,322,958	2,473,477	
51	(354) Towers and Fixtures	1,162,628		
52	(355) Poles and Fixtures	10,594,856	184,634	
53	(356) Overhead Conductors and Devices	5,988,790	-25,790	
54	(357) Underground Conduit			
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	49,149,885	2,735,280	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	167,424,220	2,431,948	
61	(361) Structures and Improvements	66,629,079	5,742,927	
62	(362) Station Equipment	992,137,384	49,597,972	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	1,371,965,911	120,640,696	
65	(365) Overhead Conductors and Devices	1,292,022,045	61,320,564	
66	(366) Underground Conduit	105,773,409	9,510,353	
67	(367) Underground Conductors and Devices	516,242,037	17,683,269	
68	(368) Line Transformers	814,352,069	33,207,465	
69	(369) Services	648,955,732	18,589,498	
70	(370) Meters	340,896,968	86,363,880	
71	(371) Installatons on Customer Premises	7,889,314	139,837	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	108,408,892	5,517,974	
74	(374) Asset Retirement Costs for Distribution Plant	129,033		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	6,432,826,093	410,746,383	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	6,127,265		
87	(390) Structures and Improvements	98,259,936	11,076,290	
88	(391) Office Furniture and Equipment	38,133,129	9,575,706	
89	(392) Transportation Equipment	24,940,431	6,951,587	
90	(393) Stores Equipment	104,252		
91	(394) Tools, Shop and Garage Equipment	7,193,119	662,972	
92	(395) Laboratory Equipment	1,498,683	-502	
93	(396) Power Operated Equipment	3,478,914	227,488	
94	(397) Communication Equipment	17,803,312	1,463,355	
95	(398) Miscellaneous Equipment	830,269	48,062	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	198,369,310	30,004,958	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	198,369,310	30,004,958	
100	TOTAL (Accounts 101 and 106)	11,059,240,242	1,083,446,977	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	11,059,240,242	1,083,446,977	

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
				48
1,516		-25,024	1,157,072	49
214,501		494,996	33,076,930	50
			1,162,628	51
19,222		884,331	11,644,599	52
14		398,568	6,361,554	53
				54
				55
				56
				57
235,253		1,752,871	53,402,783	58
				59
128,304		91,509	169,819,373	60
442,816		84,716	72,013,906	61
17,239,952		-2,615,724	1,021,879,680	62
				63
5,631,143		-4,593,984	1,482,381,480	64
5,084,195		-5,196,069	1,343,062,345	65
207,309		-409,715	114,666,738	66
1,486,738		1,569,872	534,008,440	67
16,541,348		-7,777,527	823,240,659	68
617,695		-1,330,410	665,597,125	69
23,705,650		-33,869	403,521,329	70
107,731		-15,955	7,905,465	71
				72
1,593,078		-172,403	112,161,385	73
			129,033	74
72,785,959		-20,399,559	6,750,386,958	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
27,609			6,099,656	86
2,252,519		417,515	107,501,222	87
7,855,458		-143,941	39,709,436	88
1,005,111			30,886,907	89
			104,252	90
303,114			7,552,977	91
428,292			1,069,889	92
56,146		58,565	3,708,821	93
728,454		-10,982	18,527,231	94
			878,331	95
12,656,703		321,157	216,038,722	96
				97
				98
12,656,703		321,157	216,038,722	99
122,375,293		-18,429,142	12,001,882,784	100
				101
				102
				103
122,375,293		-18,429,142	12,001,882,784	104

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)</b>					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
<b>Section A. Balances and Changes During Year</b>					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	4,023,862,456	4,023,862,456		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	390,637,951	390,637,951		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	390,637,951	390,637,951		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	122,214,226	122,214,226		
13	Cost of Removal	71,810,703	71,810,703		
14	Salvage (Credit)	2,457,860	2,457,860		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	191,567,069	191,567,069		
16	Other Debit or Cr. Items (Describe, details in footnote):	214,118,534	214,118,534		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	4,437,051,872	4,437,051,872		
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production	1,127,231,762	1,127,231,762		
21	Nuclear Production				
22	Hydraulic Production-Conventional	80,971,794	80,971,794		
23	Hydraulic Production-Pumped Storage	150,752,848	150,752,848		
24	Other Production	369,451,814	369,451,814		
25	Transmission	15,952,783	15,952,783		
26	Distribution	2,599,480,115	2,599,480,115		
27	Regional Transmission and Market Operation				
28	General	93,210,756	93,210,756		
29	TOTAL (Enter Total of lines 20 thru 28)	4,437,051,872	4,437,051,872		

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	774,855	768,705	
63	(547) Fuel	77,398,749	108,957,935	
64	(548) Generation Expenses	465,322	733,344	
65	(549) Miscellaneous Other Power Generation Expenses	6,844,740	4,122,941	
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	85,483,666	114,582,925	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	498,971	442,373	
70	(552) Maintenance of Structures	168,825	137,175	
71	(553) Maintenance of Generating and Electric Plant	6,426,473	5,847,814	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	7,094,269	6,427,362	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	92,577,935	121,010,287	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,125,834,463	1,328,844,651	
77	(556) System Control and Load Dispatching	9,970,872	10,512,713	
78	(557) Other Expenses			
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,135,805,335	1,339,357,364	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,798,674,892	2,075,984,186	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	411,329	405,944	
84				
85	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	28,611	-7,083	
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	7,890,453	8,604,338	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	1,480,400	1,327,412	
93	(562) Station Expenses	38,257	16,546	
94	(563) Overhead Lines Expenses		4,426	
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	336,735,065	327,581,920	
97	(566) Miscellaneous Transmission Expenses	1,096,611	1,893,208	
98	(567) Rents			
99	TOTAL Operation (Enter Total of lines 83 thru 98)	347,680,726	339,826,711	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	125,398	106,251	
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment	89,253	55,545	
108	(571) Maintenance of Overhead Lines	105,761	28,615	
109	(572) Maintenance of Underground Lines			
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of lines 101 thru 110)	320,412	190,411	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	348,001,138	340,017,122	



Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	<b>3. REGIONAL MARKET EXPENSES</b>			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	6,887,326	6,180,290	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	6,887,326	6,180,290	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	6,887,326	6,180,290	
132	<b>4. DISTRIBUTION EXPENSES</b>			
133	Operation			
134	(580) Operation Supervision and Engineering	23,795,078	21,448,078	
135	(581) Load Dispatching			
136	(582) Station Expenses	2,464,120	3,025,662	
137	(583) Overhead Line Expenses	10,706,914	12,754,993	
138	(584) Underground Line Expenses	3,885,800	3,795,891	
139	(585) Street Lighting and Signal System Expenses	2,365,136	1,826,831	
140	(586) Meter Expenses	5,592,914	7,318,470	
141	(587) Customer Installations Expenses	3,702,395	2,386,495	
142	(588) Miscellaneous Expenses	19,233,428	18,561,376	
143	(589) Rents	1,827,546	1,759,502	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	73,573,331	72,877,298	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	5,062,784	6,464,992	
147	(591) Maintenance of Structures	450,647	450,397	
148	(592) Maintenance of Station Equipment	11,635,748	10,795,627	
149	(593) Maintenance of Overhead Lines	66,550,355	78,034,483	
150	(594) Maintenance of Underground Lines	4,351,698	4,586,798	
151	(595) Maintenance of Line Transformers	4,821,571	5,309,605	
152	(596) Maintenance of Street Lighting and Signal Systems	556,598	535,928	
153	(597) Maintenance of Meters	2,649,600	2,249,288	
154	(598) Maintenance of Miscellaneous Distribution Plant	-29,863	-37,068	
155	TOTAL Maintenance (Total of lines 146 thru 154)	96,049,138	108,390,050	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	169,622,469	181,267,348	
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
158	Operation			
159	(901) Supervision	5,041,902	5,407,688	
160	(902) Meter Reading Expenses	12,205,048	13,000,015	
161	(903) Customer Records and Collection Expenses	33,919,792	33,511,317	
162	(904) Uncollectible Accounts	27,047,514	32,363,786	
163	(905) Miscellaneous Customer Accounts Expenses	48,347	13,069	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	78,262,603	84,295,875	

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
166	Operation			
167	(907) Supervision	206,071		191,220
168	(908) Customer Assistance Expenses	102,626,622		104,689,906
169	(909) Informational and Instructional Expenses	385,298		306,902
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>103,217,991</b>		<b>105,188,028</b>
172	<b>7. SALES EXPENSES</b>			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses	198,863		279,109
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>198,863</b>		<b>279,109</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
180	Operation			
181	(920) Administrative and General Salaries	38,531,353		33,873,357
182	(921) Office Supplies and Expenses	16,122,264		17,497,250
183	(Less) (922) Administrative Expenses Transferred-Credit	15,586,896		12,174,201
184	(923) Outside Services Employed	20,305,678		26,355,824
185	(924) Property Insurance	6,985,688		7,682,681
186	(925) Injuries and Damages	10,527,303		13,123,691
187	(926) Employee Pensions and Benefits	64,743,035		42,276,242
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	436,963		460,945
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses			
192	(930.2) Miscellaneous General Expenses	7,275,437		10,839,012
193	(931) Rents	112,375		168,326
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>149,453,200</b>		<b>140,103,127</b>
195	Maintenance			
196	(935) Maintenance of General Plant	4,140,724		4,834,793
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>153,593,924</b>		<b>144,937,920</b>
198	<b>TOTAL Elec Op and Maint Exps (Total 80,112,131,156,164,171,178,197)</b>	<b>2,658,459,206</b>		<b>2,938,149,878</b>

Name of Respondent CE Transmission Proxy Filing	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4			
<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)</b> (Except amortization of aquisition adjustments)						
<p>1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. 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 C the amounts and nature of the provisions and the plant items to which related.</p>						
<b>A. Summary of Depreciation and Amortization Charges</b>						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			881,386	5,881,628	6,763,014
2	Steam Production Plant	121,291,145				121,291,145
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	16,402,485				16,402,485
5	Hydraulic Production Plant-Pumped Storage	7,292,238				7,292,238
6	Other Production Plant	32,469,539				32,469,539
7	Transmission Plant	1,342,504				1,342,504
8	Distribution Plant	198,901,465				198,901,465
9	Regional Transmission and Market Operation					
10	General Plant	12,938,575				12,938,575
11	Common Plant-Electric	21,778,106		307,077	43,776,271	65,861,454
12	TOTAL	412,416,057		1,188,463	49,657,899	463,262,419
<b>B. Basis for Amortization Charges</b>						
<p>1. Amortization of Limited Term Plant is based on the lives of the original building leases.</p> <p>2. There has been no change in the rates for accounts 404 and 405.</p> <p>3. Amortization of Intangible Plant is based on the estimated life of the intangible asset.</p> <p>4. Common Plant Depreciation and Amortization Expense:</p>						
		Account 403	Account 404	Account 405	Total	
A. Allocation of Common Depreciation & Amort Exp		21,778,106	307,077	43,776,271	65,861,454	
B. Allocation of Electric Depreciation Exp		-	-	-	-	
Total		21,778,106	307,077	43,776,271	65,861,454	

Name of Respondent CE Transmission Proxy Filing		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	71,853,088		
4	Transmission	821,623		
5	Regional Market			
6	Distribution	87,249,139		
7	Customer Accounts	29,116,261		
8	Customer Service and Informational	4,342,882		
9	Sales	1,564		
10	Administrative and General	43,093,888		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	236,478,445		
12	Maintenance			
13	Production	30,489,880		
14	Transmission	142,434		
15	Regional Market			
16	Distribution	24,945,161		
17	Administrative and General	2,190,068		
18	TOTAL Maintenance (Total of lines 13 thru 17)	57,767,543		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	102,342,968		
21	Transmission (Enter Total of lines 4 and 14)	964,057		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	112,194,300		
24	Customer Accounts (Transcribe from line 7)	29,116,261		
25	Customer Service and Informational (Transcribe from line 8)	4,342,882		
26	Sales (Transcribe from line 9)	1,564		
27	Administrative and General (Enter Total of lines 10 and 17)	45,283,956		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	294,245,988	-65,739,859	228,506,129
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	5,044,328		
35	Transmission	9,472,109		
36	Distribution	81,276,505		
37	Customer Accounts	27,721,288		
38	Customer Service and Informational	2,018,806		
39	Sales	1,503		
40	Administrative and General	22,268,429		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	147,802,968		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing	5,087,885		
47	Transmission	3,244,019		

# EXHIBIT E

[REDACTED]

[REDACTED]

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**From:** Ron Gable [mailto:rgable@misoenergy.org]  
**Sent:** Thursday, May 26, 2016 4:29 PM  
**To:** DAN S. ALFRED; Jeff Haselhorst  
**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT  
**Subject:** RE: [EXT] RE: Consumers 2016 Attachment O Data Request

**Email sent from outside of CMS/CE. Use caution before clicking links/attachments.**

Dan,

I apologize for the typo. Let's try this version.

Thank you for your quick response to my questions. The FERC Form 1 proxy pages answered all of my questions. I have attached acknowledgement of your responses.

I have completed my review of the 2016 Attachment O for **Consumers Energy** and have no further questions. Your submission is approved for use in the June, 2016 Transmission Rate update.

Please contact me with any questions.

Ron

**Ron Gable**

Senior Analyst - Tariff Pricing  
(317) 249-7937  
720 City Center Drive, Carmel, IN 46032



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**From:** DAN S. ALFRED [mailto:DAN.ALFRED@cmsenergy.com]  
**Sent:** Thursday, May 26, 2016 4:26 PM  
**To:** Ron Gable; Jeff Haselhorst  
**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT  
**Subject:** RE: [EXT] RE: Consumers 2016 Attachment O Data Request

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**External E-mail:** Please be cautious and evaluate before you click on links, open attachments, or provide credentials or data.

Ron,

Sounds good but can you make sure the Att. O is approved and applied to **Consumers Energy** and not Lafayette Utilities as mentioned in your email below.

Thanks,  
Dan Alfred

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**From:** Ron Gable [<mailto:rgable@misoenergy.org>]  
**Sent:** Thursday, May 26, 2016 4:18 PM  
**To:** DAN S. ALFRED; Jeff Haselhorst  
**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT  
**Subject:** RE: [EXT] RE: Consumers 2016 Attachment O Data Request

**Email sent from outside of CMS/CE. Use caution before clicking links/attachments.**

Dan,

Thank you for your quick response to my questions. The FERC Form 1 proxy pages answered all of my questions. I have attached acknowledgement of your responses.

I have completed my review of the 2016 Attachment O for Lafayette Utilities System and have no further questions. Your submission is approved for use in the June, 2016 Transmission Rate update.

Please contact me with any questions.

Ron

## **Ron Gable**

Senior Analyst - Tariff Pricing  
(317) 249-7937  
720 City Center Drive, Carmel, IN 46032



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**From:** DAN S. ALFRED [<mailto:DAN.ALFRED@cmsenergy.com>]  
**Sent:** Thursday, May 26, 2016 3:38 PM  
**To:** Ron Gable; Jeff Haselhorst  
**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT  
**Subject:** RE: [EXT] RE: Consumers 2016 Attachment O Data Request

**External E-mail:** Please be cautious and evaluate before you click on links, open

attachments, or provide credentials or data.

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Ron,

Please see attached FERC Form 1 proxy pages that we included in our original filing but I am attaching above for your convenience. The proxy pages answer all 4 questions as we just discussed in our phone conversation.

Thanks,

Dan Alfred

Transmission and Regulatory Strategies

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**From:** Ron Gable [<mailto:rgable@misoenergy.org>]

**Sent:** Thursday, May 26, 2016 2:51 PM

**To:** DAN S. ALFRED; Jeff Haselhorst

**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT

**Subject:** RE: [EXT] RE: Consumers 2016 Attachment O Data Request

**Email sent from outside of CMS/CE. Use caution before clicking links/attachments.**

Hi Dan,

I am currently reviewing the Consumers 2015 Attachment O and Schedule 1 Filings. I have made my first pass through the information and have some questions for you. Please see the attached Word document for the questions and insert your responses directly below each question with a different color font.

Please provide responses by 6/3/16.

Thank you!

Ron

## **Ron Gable**

Senior Analyst - Tariff Pricing

(317) 249-7937

720 City Center Drive, Carmel, IN 46032



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**From:** DAN S. ALFRED [<mailto:DAN.ALFRED@cmsenergy.com>]

**Sent:** Monday, May 02, 2016 11:11 AM

**To:** Jeff Haselhorst

**Cc:** Tariff Pricing Inbox; Steven L. Gaarde; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT

**Subject:** [EXT] RE: Consumers 2016 Attachment O Data Request



**External E-mail: Please be cautious and evaluate before you click on links, open attachments, or provide credentials or data.**

Jeff,

Attached are the files for Consumers Energy's updated 2016 Attachment O using 2015 historical numbers. I have included the 2015 proxy pages in PDF format along with a workpaper for the prepayments adjustment that FERC Staff requested last year during our conference call with them. Please note that FERC Form 1 page 227 has a footnote attached on the page after it which identifies the correct amount of Materials and Supplies for Transmission only to be used in the working capital calculation. Please let me know if you have any questions.

Thanks,

Dan Alfred

Transmission and Regulatory Strategies

517-788-0211

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**From:** Jeff Haselhorst [<mailto:jhaselhorst@misoenergy.org>]

**Sent:** Wednesday, March 16, 2016 5:00 PM

**To:** DAN S. ALFRED

**Cc:** Tariff Pricing Inbox

**Subject:** Consumers 2016 Attachment O Data Request

**Email sent from outside of CMS/CE. Use caution before clicking links/attachments.**

Hello Dan,

I am sending this Attachment O Data Request under the assumption that Consumers is integrated into MISO's Transmission Rates effective 4/1/16, using 2014 data. Under that assumption, you would need to provide an Attachment O submission based on 2015 data per the Data Request below. If your MISO Integration get pushed out, we will need to revisit this request.

In compliance with the Tariff, we're requesting the Attachment O for Consumers be updated for the twelve months ended December 31, 2015. Tariff Pricing is requesting an electronic copy of the Attachment O and all supporting workpapers as early as possible, but no later than **May 2, 2016**.

**Please include the following for Tariff Pricing's Review:**

- Updated Attachment O template – most current template (attached)
- Supporting workpapers. If there are any items recorded in your Attachment O that aren't readily available/evident from the FERC Form 1, a supporting workpaper is also required
- Schedule 1 recoverable expenses, Account 561 data will need to be provided along with Account 561.BA costs to develop Schedule 24 (if applicable).

In addition, it's important for MISO to be aware of any GFA load and related GFA revenue that is reported on Attachment O. To assure we have documentation we are asking the questions noted below of all TOs as we perform our Attachment O reviews. Would you please also include responses to the questions below **on or before May 2, 2016?**

- Is any GFA load reflected in the divisor on the TO's Attachment O?
  - If yes, please indicate the amount and the corresponding GFA number.
  
- Does the TO receive transmission revenues from GFAs? If yes:
  - Please provide the revenues received from each GFA. Please provide the GFA number for reference.
  - Is this GFA load included in the Attachment O divisor reported on Attachment O, page 1, lines 8 - 14?
  - Where on the Attachment O is the GFA revenue reflected?

Upon receipt of the requested information, Tariff Pricing will review your submission and let you know if we have any follow-up questions. When the review is complete we'll provide notification via e-mail.

MISO will send correspondence at a later time with instructions for formula rate protocol postings.

Please let me know if you have any questions or concerns.

Thank you!

***Jeff Haselhorst***

***MISO***  
***Senior Analyst - Tariff Pricing***

***(317) 249-5454***

# EXHIBIT F

From: [JEANNE M. KURZYNOWSKI](#)  
 To: [TOProtocolPosting@misoenergy.org](mailto:TOProtocolPosting@misoenergy.org)  
 Cc: [Steven L. Gaarde](#); [James D. Roush](#); [KEVIN J. VAN OIRSCHOT](#); [DAN S. ALFRED](#)  
 Subject: Protocol Posting Submission for Consumers Energy Company - Both (MISO and OASIS)  
 Date: Friday, May 27, 2016 4:17:33 PM  
 Attachments: [Attachment O Historical 2015 Consumers Energy.xlsx](#)  
[Att O 2015 historical workpaper.xlsx](#)  
[2015 Proxy FF1 pages.pdf](#)

### A. Transmission Owner Information

<b>MISO Transmission Owner Name</b>	<b>Consumers Energy Company</b>
<b>OASIS Provider ID</b>	<b>CETO</b>

### B. Posting Request Information

MISO will send Exploder List Notices within 24 hours of receipt, or next normal business day. Include any special instructions in the Additional Information box of Section C

<b>Posting Location</b>	<b>Both (MISO and OASIS)</b>
<b>Request Type</b>	<b>Protocol Posting*</b>

### C. Protocol Posting Materials Information

<b>Check all that apply</b>  <b>(*Exploder List Notice Required)</b>	<b>Annual Update* or True Up*</b>
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<b>Additional Information</b> <b>(Example: Docket Number for Info Filings)</b>	
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### D. Attachments

List each attachment in the appropriate section below, along with a description of what needs to be done (e.g. add, replace or any other special instructions).

<b>Attached File Name:</b>	<b>Display Name:</b>	<b>OASIS Navigation Path**:</b>

[REDACTED]

**From:** DAN S. ALFRED  
**Sent:** Friday, June 10, 2016 9:01 AM  
**To:** 'TOProtocolPosting@misoenergy.org'  
**Cc:** JEANNE M. KURZYNOWSKI; Douglas F. Chapel; KEVIN J. VAN OIRSCHOT ([KEVIN.VANOIRSCHOT@cmsenergy.com](mailto:KEVIN.VANOIRSCHOT@cmsenergy.com))  
**Subject:** Protocol Posting Submission for Consumers Energy Company - Both (MISO and OASIS)

**A. Transmission Owner Information**

<b>MISO Transmission Owner Name</b>	<b>Consumers Energy Company</b>
<b>OASIS Provider ID</b>	<b>CETO</b>

**B. Posting Request Information**

MISO will send Exploder List Notices within 24 hours of receipt, or next normal business day. Include any special instructions in the Additional Information box of Section C

<b>Posting Location</b>	<b>Both (MISO and OASIS)</b>
<b>Request Type</b>	<b>Protocol Posting*</b>

**C. Protocol Posting Materials Information**

<b>Check all that apply</b> <i>(*Exploder List Notice Required)</i>	<b>Annual Update* or True Up*</b>
--	-----------------------------------

<b>Additional Information (Example: Docket Number for Info Filings)</b>	First please add workpaper file to our information already posted for our Att. O update. In addition, please replace the current Att. O Excel spreadsheet file which was posted 2 weeks ago with the new file attached below that includes MISO review in the title. MISO made additional requests which have been included in this version which should replace the old version of the file.
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**D. Attachments**

List each attachment in the appropriate section below, along with a description of what needs to be done (e.g. add, replace or any other special instructions).

Attached File Name:	Display Name:	OASIS Navigation Path**:
Att. O Historical 2015 with MISO review Consumers Energy	Consumers Energy 2015 Historical Att. O Update	Home > Markets and Operations > Transmission Settlements > Consumers Energy Company (CONS)
Att. O 2015 Historical workpaper for page 3 line 5	Workpaper page 3 line 5	Same as above

# EXHIBIT G

## Consumers Energy Co. Annual Meeting and Attachment O Rate Update

Please join us via conference call for the Consumers Energy 2016 Annual Rate Update based off of historical 2015 information. The files and accompanying information are posted under our 2016 Protocol Postings folder within the CETO OASIS webpage and contain the Attachment O update with supporting files.

Date: Thursday August 4<sup>th</sup>

Time: 2:00pm (set for 30 minutes unless more time is necessary)

Phone #: **(517) 768-3300** & access code: **620393**