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April 30, 2021

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

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

Dear Ms. Felice:

Enclosed for electronic filing in the above-captioned case is **Consumers Energy Company's 2020 Annual Report of Value-Added Programs & Services.**

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

Sincerely,

Anne M. Uitvlugt

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# Consumers Energy Company

## 2020 Annual Report of Value-Added Programs & Services

April 30, 2021



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## 1. EXECUTIVE SUMMARY

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

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

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

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

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

The information presented in the 2020 Annual Report of Value Added Programs & Services complies with these requirements. As part of this report, the Company has included Attachment 1 – Organizational Chart and Description of Affiliates; Attachment 2 - 2020 Financial Summary; Attachment 3 – 2020 Financial Allocations: (a) showing how all of the utility’s costs associated with the unregulated value-added program or service were allocated to the unregulated program or service, and (b) to what extent the utility’s rates were affected by the allocations; Attachment 4 – 2020 Code of Conduct Complaints; Attachment 5 – 2020 Information Sharing; and Attachment 6 – Customer Count. Federal income tax returns, as well as information regarding the Company’s 2020 internal audits, will be made available to the Commission for confidential inspection and review upon request.

## 2. OVERVIEW OF VALUE ADDED PROGRAMS & SERVICES

### 2.1 Appliance Service Plan (ASP)

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

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

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

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

### 2.2 AllConnect Mover Program (AllConnect)

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

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

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

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

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

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

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

### 2.4 Customer Requested Fuel Lines

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

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

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

## **2.5 Business Customer Technical Services (BCTS)**

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

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

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

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

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

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

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

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

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

## **2.7 Virtual Energy Engineer (VEE) Energy Manager**

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

The VEE Energy Manager is a service designed to provide customers with a holistic approach that integrates traditional energy management techniques, facility health assessments, and process controls into a single virtual platform that provides customers with the ability to monitor and manage their energy use.

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

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

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

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

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

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

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

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

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

## **2.10 Laboratory Services**

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

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

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

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

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

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

### **3.2. AllConnect**

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

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

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

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

This service is currently not being offered.

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

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

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

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

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

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

### **3.7. Virtual Energy Engineer (VEE) Energy Manager**

This offering was terminated September 1, 2020.

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

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

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

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

### **3.10. Laboratory Services**

The majority of Laboratory Services’ commercial work resides within the Calibration Services Department. Approximately 50% of these services are provided in-state. In 2020, Laboratory Services generated \$1,142,740 in total revenue, of which \$983,975 or 86% was generated through Calibration and Instrument Services (C&IS.) In 2020, Chemistry generated about \$123k in revenue, and Non Destructive Testing (NDT)/Metallurgy generated about \$35k in combined revenue.

The calibration services market in Michigan is approximately \$20 million per year. The Company’s Calibration Services Department accounts for no more than 3% of the market share within the state. The three other Company departments (Chemistry, Metallurgy, and NDT) combined account for well below 1% of the market share within the state of Michigan within their respective industries.



## STATEMENT OF COMPLIANCE

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

Dated: 04/30/2021

Respectfully submitted,



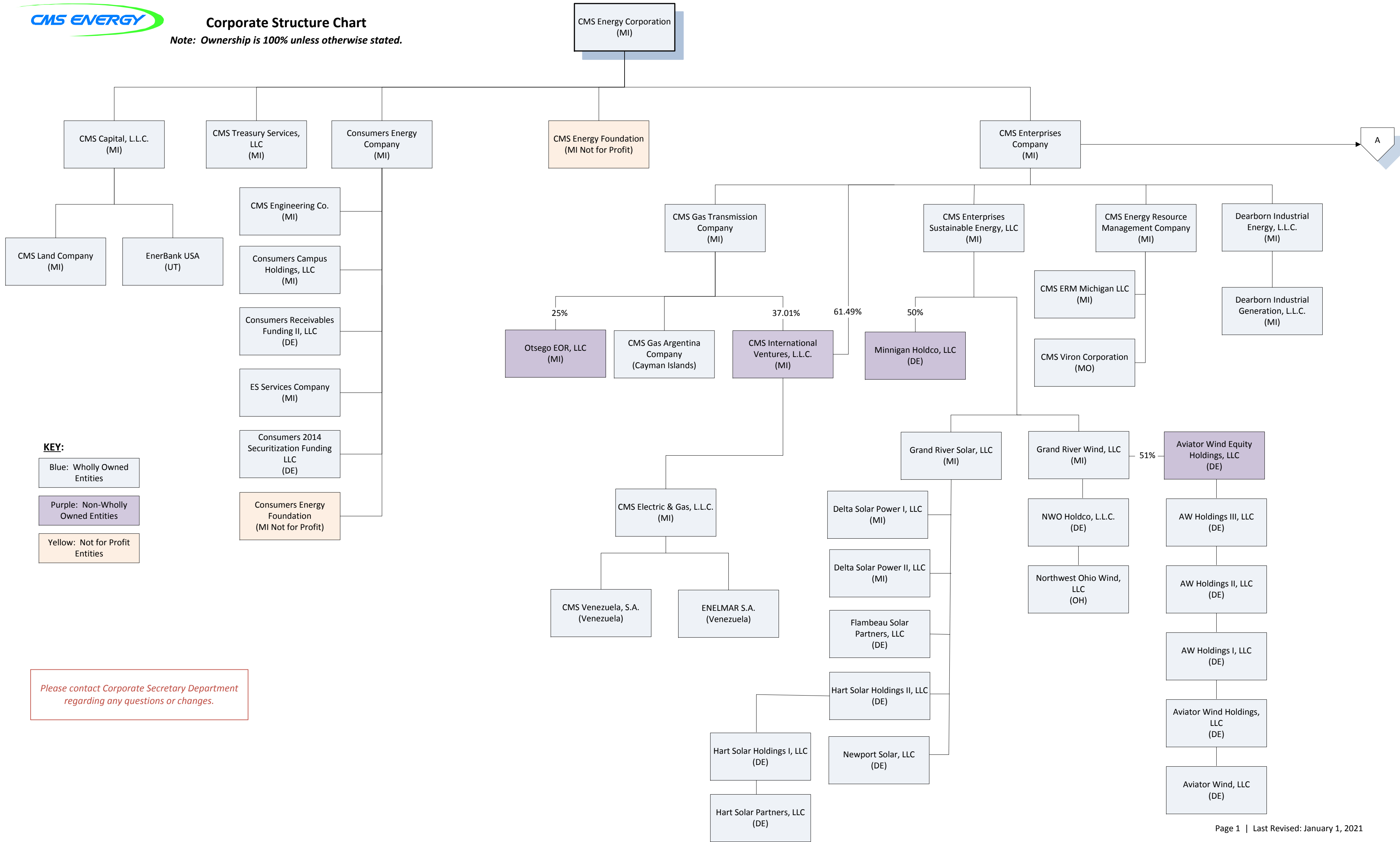
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Lauren Youngdahl Snyder  
Vice President, Customer Experience  
Consumers Energy Company



**Corporate Structure Chart**

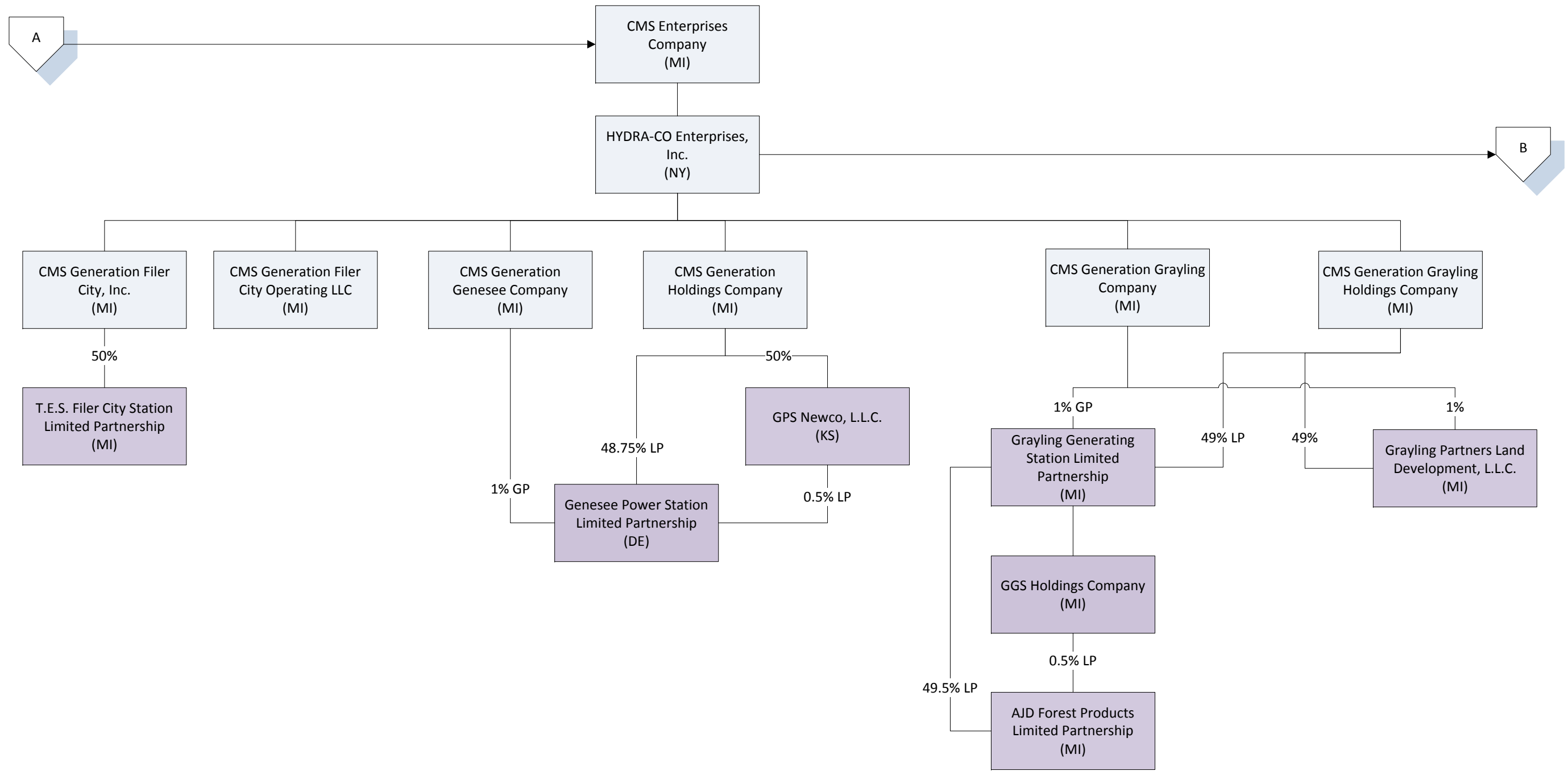
Note: Ownership is 100% unless otherwise stated.



**KEY:**

- Blue: Wholly Owned Entities
- Purple: Non-Wholly Owned Entities
- Yellow: Not for Profit Entities

Please contact Corporate Secretary Department regarding any questions or changes.



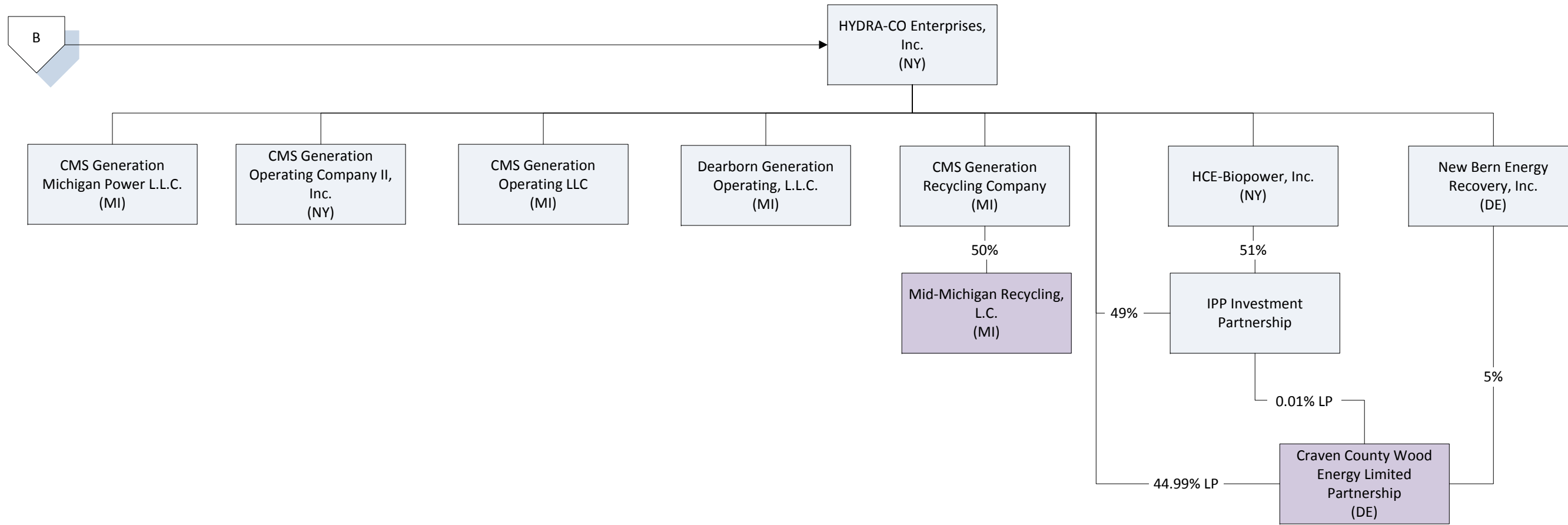


Exhibit 21.1

For the purpose of this filing, information is organized under the headings of CMS Energy Corporation (Tier 1), CMS Capital, L.L.C. (Tier 2), CMS Enterprises Company (Tier 2), CMS Treasury Services, LLC (Tier 2), Consumers Energy Company (Tier 2), and Dearborn Industrial Energy, L.L.C. (Tier 2). As set forth in detail below, CMS Energy Corporation is the parent company of CMS Capital, L.L.C., CMS Enterprises Company, CMS Treasury Services, LLC, Consumers Energy Company, and Dearborn Industrial Energy, L.L.C. All ownership interests are 100 percent unless indicated parenthetically to the contrary and are accurate as of December 31, 2020.

## 01 CMS Energy Corporation

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

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

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

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

### 02 CMS Enterprises Company

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

### 02 CMS Treasury Services, LLC

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

### 02 Consumers Energy Company

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

### 02 Dearborn Industrial Energy, L.L.C.

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

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

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

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

## 03 CMS Land Company

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

## 03 EnerBank USA

EnerBank USA, also conducting business as EnerBank USA, Inc., is a Utah corporation engaged in the business of an “industrial bank” to issue certificates of deposit for the payment of money, to issue capital notes or debentures, to receive payments with or without allowance for interest, and to exercise all of the rights, privileges, and powers of an industrial bank.

## 02 CMS Enterprises Company

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

### 03 CMS Energy Resource Management Company

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

### 04 CMS ERM Michigan LLC

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

### 04 CMS Viron Corporation

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

### 03 CMS Enterprises Sustainable Energy, LLC

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

### 04 Grand River Solar, LLC

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

### 05 Delta Solar Power I, LLC

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

### 05 Delta Solar Power II, LLC

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



05 Flambeau Solar Partners, LLC

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

05 Hart Solar Holdings II, LLC

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

06 Hart Solar Holdings I, LLC

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

07 Hart Solar Partners, LLC

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

05 Newport Solar, LLC

Newport Solar, LLC is a Delaware limited liability company.

04 Grand River Wind, LLC

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

05 NWO Holdco, L.L.C.

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

06 Northwest Ohio Wind, LLC

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

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

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

- 06 AW Holdings III, LLC

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

- 07 AW Holdings II, LLC

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

- 08 AW Holdings I, LLC

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

- 09 Aviator Wind Holdings, LLC

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

- 10 Aviator Wind, LLC

Aviator Wind, LLC is a Delaware limited liability company.

- 04 Minnigan Holdco, LLC (50%)

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

- 03 CMS Gas Transmission Company

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

- 04 CMS Gas Argentina Company

CMS Gas Argentina Company is a Cayman Islands corporation formed to own an equity interest in Transportadora de Gas del Norte S.A., an Argentine corporation, which provides natural gas transmission services to the northern and central parts of Argentina.

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

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

04 Otsego EOR, LLC (25%)

Otsego EOR, LLC is a Michigan limited liability company.

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

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

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

## 02 CMS Treasury Services, LLC

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

## 02 Consumers Energy Company

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

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

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

### 03 CMS Engineering Co.

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

### 03 Consumers 2014 Securitization Funding LLC

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

03 Consumers Campus Holdings, LLC

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

03 Consumers Receivables Funding II, LLC

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

03 ES Services Company

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

## 02 Dearborn Industrial Energy, L.L.C.

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

## 03 Dearborn Industrial Generation, L.L.C.

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

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

Address:

One Energy Plaza  
Jackson, Michigan 49201

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

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

05 CMS Venezuela, S.A.

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

05 ENELMAR S.A.

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



Subsidiaries of HYDRA-CO Enterprises, Inc.

Address:

One Energy Plaza  
Jackson, Michigan 49201

04 CMS Generation Filer City, Inc.

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

05 T.E.S. Filer City Station Limited Partnership (50%)

04 CMS Generation Filer City Operating LLC

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

04 CMS Generation Genesee Company

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

05 Genesee Power Station Limited Partnership (1% GP)

04 CMS Generation Grayling Company

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

05 Grayling Generating Station Limited Partnership (1% GP)

06 AJD Forest Products Limited Partnership (49.5% LP)

06 GGS Holdings Company

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

07 AJD Forest Products Limited Partnership (0.5% GP)

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

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

04 CMS Generation Grayling Holdings Company

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

05 Grayling Generating Station Limited Partnership (49% LP)

06 AJD Forest Products Limited Partnership (49.5% LP)

06 GGS Holdings Company

07 AJD Forest Products Limited Partnership (0.5% GP)

05 Grayling Partners Land Development, L.L.C. (49%)

04 CMS Generation Holdings Company

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

05 Genesee Power Station Limited Partnership (48.75% LP)

05 GPS Newco, L.L.C. (50%)

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

06 Genesee Power Station Limited Partnership (0.5% LP)

04 CMS Generation Michigan Power L.L.C.

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

04 CMS Generation Operating Company II, Inc.

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

04 CMS Generation Operating LLC

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

04 CMS Generation Recycling Company

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

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

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

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

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

04 Dearborn Generation Operating, L.L.C.

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

04 HCE-Biopower, Inc.

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

05 IPP Investment Partnership (51%)

06 Craven County Wood Energy Limited Partnership (0.01% LP)

04 IPP Investment Partnership (49%)

05 Craven County Wood Energy Limited Partnership (0.01% LP)

04 New Bern Energy Recovery, Inc.

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

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

Line	Description	2020	ASP	BCTS	OSEE	Gas T&S	VEE Energy Manager	Allconnect Program	Appliance Repair (Non ASP)	Customer Requested Fuel Lines	Gas Fuel Line Maint Contracts	Lab Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)		(k)	(l)
<b>Revenue</b>												
<b>Plan Gross Revenues</b>												
1	Revenues	\$ 87,876,526	\$ 78,883,877	\$ 6,052,163	\$ 1,137,192	\$ 496,571	\$ 36,540	\$ 101,698	\$ 20,261	\$ -	\$ 5,484	\$ 1,142,740
2	Free Month Incentive Revenue	\$ (64)	\$ (64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<b>Net Revenues (RDS)</b>	<b>\$ 87,876,462</b>	<b>\$ 78,883,813</b>	<b>\$ 6,052,163</b>	<b>\$ 1,137,192</b>	<b>\$ 496,571</b>	<b>\$ 36,540</b>	<b>\$ 101,698</b>	<b>\$ 20,261</b>	<b>\$ -</b>	<b>\$ 5,484</b>	<b>\$ 1,142,740</b>
<b>Expenses:</b>												
<b>Cost of Goods Sold</b>												
4	Material & labor (including labor overheads)	33,557,054	26,590,500	4,196,043	1,295,807	170,346	170,338	-	17,593	-	33,774	1,082,653
5	ACAP Expense	4,652,560	4,652,560	-	-	-	-	-	-	-	-	-
6	Field Expense (Payout)	-	-	-	-	-	-	-	-	-	-	-
7	<b>Total Cost of Goods Sold</b>	<b>38,209,614</b>	<b>31,243,060</b>	<b>4,196,043</b>	<b>1,295,807</b>	<b>170,346</b>	<b>170,338</b>	<b>-</b>	<b>17,593</b>	<b>-</b>	<b>33,774</b>	<b>1,082,653</b>
8	<b>Gross Margin</b>	<b>49,666,848</b>	<b>47,640,753</b>	<b>1,856,120</b>	<b>(158,615)</b>	<b>326,225</b>	<b>(133,798)</b>	<b>101,698</b>	<b>2,668</b>	<b>-</b>	<b>(28,290)</b>	<b>60,087</b>
<b>Operational Expense</b>												
9	Schedule, Control & Dispatch	607,472	508,824	-	-	-	79,491	19,157	-	-	-	-
10	Solution Center Costs	3,905,592	3,905,592	-	-	-	-	-	-	-	-	-
11	Org & Office Admin	8,465,986	5,595,572	2,001,639	538,111	60,381	270,283	-	-	-	-	-
12	Program Amends	231,108	231,108	-	-	-	-	-	-	-	-	-
13	<b>Total Operational Expense</b>	<b>13,210,158</b>	<b>10,241,096</b>	<b>2,001,639</b>	<b>538,111</b>	<b>60,381</b>	<b>349,774</b>	<b>19,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Marketing Expense</b>												
14	Promotional Program & Research	3,159,226	3,159,226	-	-	-	-	-	-	-	-	-
15	Marketing Supervision	992,340	992,340	-	-	-	-	-	-	-	-	-
16	Point Plus	455,756	455,756	-	-	-	-	-	-	-	-	-
17	Direct Mail	931,312	931,312	-	-	-	-	-	-	-	-	-
18	<b>Total Marketing Expense</b>	<b>5,538,634</b>	<b>5,538,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
19	<b>Total Expenses</b>	<b>56,958,406</b>	<b>47,022,790</b>	<b>6,197,682</b>	<b>1,833,918</b>	<b>230,727</b>	<b>520,112</b>	<b>19,157</b>	<b>17,593</b>	<b>-</b>	<b>33,774</b>	<b>1,082,653</b>
20	<b>Bad Debt - Uncollectibles</b>	<b>2,242,755</b>	<b>2,230,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,833</b>	<b>-</b>
21	<b>Total Expenses including UA's</b>	<b>59,201,161</b>	<b>49,253,712</b>	<b>6,197,682</b>	<b>1,833,918</b>	<b>230,727</b>	<b>520,112</b>	<b>19,157</b>	<b>17,593</b>	<b>-</b>	<b>45,608</b>	<b>1,082,653</b>
22	<b>Margin</b>	<b>28,675,301</b>	<b>29,630,102</b>	<b>(145,519)</b>	<b>(696,726)</b>	<b>265,844</b>	<b>(483,572)</b>	<b>82,541</b>	<b>2,668</b>	<b>-</b>	<b>(40,124)</b>	<b>60,087</b>
<b>Indirect Expenses:</b>												
<b>Indirect Operational Expense</b>												
	Small Tools	36,034	36,034	-	-	-	-	-	-	-	-	-
	Training	91,093	91,093	-	-	-	-	-	-	-	-	-
	Complaints	21,805	21,805	-	-	-	-	-	-	-	-	-
	<b>Total Indirect Operational Expense</b>	<b>148,932</b>	<b>148,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect Admin Expense</b>												
	Billing	1,080,136	1,077,430	99	-	2	-	6	102	-	16	2,481
	Payment Processing	524,630	524,227	29	-	1	-	2	29	-	5	337
	<b>Total Indirect Admin Expense</b>	<b>1,604,766</b>	<b>1,601,658</b>	<b>128</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>7</b>	<b>131</b>	<b>-</b>	<b>21</b>	<b>2,818</b>
<b>Indirect IT/Infrastructure Expense</b>												
	SAP	37,182	25,208	6,302	5,042	630	-	-	-	-	-	-
	MDSI	-	-	-	-	-	-	-	-	-	-	-
	Radio & Telephone	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Indirect IT/Infrastructure Expense</b>	<b>37,182</b>	<b>25,208</b>	<b>6,302</b>	<b>5,042</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect Overhead/Corporate Expense</b>												
	Labor Related	2,055,574	2,055,574	-	-	-	-	-	-	-	-	-
	Other Corporate Related	2,226,872	2,226,872	-	-	-	-	-	-	-	-	-
	<b>Total Indirect Overhead/Corporate Expense</b>	<b>4,282,446</b>	<b>4,282,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Indirect Expenses</b>	<b>6,073,326</b>	<b>6,058,244</b>	<b>6,430</b>	<b>5,042</b>	<b>633</b>	<b>-</b>	<b>7</b>	<b>131</b>	<b>-</b>	<b>21</b>	<b>2,818</b>
	VAPS Indirect Margin	22,601,975	23,571,858	(151,949)	(701,768)	265,211	(483,572)	82,534	2,538	-	(40,145)	57,269

[Notes to Attachment 2](#)

Note 1 Evaluation of revenues and expenses are currently underway. Labor and non-labor studies may impact future years(s) margin, and a 5-year outlook is unavailable.  
Note 2 A separate Balance Sheet, Income Statement, Trial Balance or General Ledger is not currently available for VAPS programs

**COMPLAINTS**

2020 Study	
2020 Total Utility Complaints	2,113
2020 Total Customer Care Spend - Labor	\$ 592,347.91
2020 Total Customer Care Spend - Non-Labor	\$ 13,898.85
Cost Per Complaint - Labor	\$ 280.34
Cost Per Complaint - Non-Labor	\$ 6.58

Informal 1082  
Formal 1031

	BCTS	OSEE	GAS T&S	VEE	ASP	ALLCONNECT	APPLIANCE REPAIR	GAS FUEL LINES
2020 Complaints	-	-	-	-	76	-	-	-
Labor Allocation	\$ -	\$ -	\$ -	\$ -	\$ 21,305.46	\$ -	\$ -	\$ -
Non-Labor Allocation	\$ -	\$ -	\$ -	\$ -	\$ 499.91	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 21,805.37	\$ -	\$ -	\$ -

**2020 Customer Care Financial Data**

140105	Cons Affrs Supv Sal	-
140107	Cons Affrs Syst Exp	-
140108	Cust Complaint Sal	-
140122	Exec Cust Assist Sal	-
140262	Cons Affrs Supv Exp	1,002.07
140264	Cust Compl Expenses	2,248.50
140278	Exec Cust Assist Exp	65.71
140278	Exec Cust Assist Exp	30.00
140278	Exec Cust Assist Exp	5,240.00
140278	Exec Cust Assist Exp	181,440.00
140278	Exec Cust Assist Exp	-
140278	Exec Cust Assist Exp	337,264.28
140278	Exec Cust Assist Exp	1,696.37
140278	Exec Cust Assist Exp	69,995.71
140278	Exec Cust Assist Exp	6,900.00
140278	Exec Cust Assist Exp	1,078.00
140278	Exec Cust Assist Exp	-
140278	Exec Cust Assist Exp	-
140278	Exec Cust Assist Exp	4,234.57
140278	Exec Cust Assist Exp	(4,948.45)
140278	Exec Cust Assist Exp	606,246.76

Cost Center	Cost Element	Month/Year	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	Overall Result
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
140262	Cons Affrs Supv Exp	5101700	274.28												274.28
140264	Cust Compl Expenses	5101700										25.44		702.35	727.79
140262	Cons Affrs Supv Exp	5201200	46.15												46.15
140264	Cust Compl Expenses	5201200	240.95	525.57	312.23			216.42	0.00	28.23	0.00	278.55		225.00	1,828.05
140278	Exec Cust Assist Exp	5201200	12.08		24.73			186.53		152.06					375.40
140264	Cust Compl Expenses	5201600		50.00	0.00										15.71
140264	Cust Compl Expenses	5202400		30.00											30.00
140262	Cons Affrs Supv Exp	5202800												5,240.00	5,240.00
140108	Cust Complaint Sal	5220000	14,275.00	14,275.00	14,275.00	14,865.00	14,865.00	14,865.00	15,080.00	15,602.00	15,602.00	15,788.00	15,974.00	15,974.00	181,440.00
140108	Cust Complaint Sal	5221000	24,217.65	24,339.90	41,566.63	31,537.02	26,171.09	30,551.38	28,999.72	27,110.90	27,335.97	32,445.63	20,051.68	23,029.89	337,357.46
140122	Exec Cust Assist Sal	5221000	4,566.02	3,494.40	-8,153.60										-93.18
140108	Cust Complaint Sal	5221500						1,240.45	319.59	34.25	102.08				1,696.37
140108	Cust Complaint Sal	5223000	9,156.78	4,438.43	2,537.68	1,698.38	5,563.94	3,024.93	6,342.62	4,940.18	6,362.60	1,525.13	11,999.40	12,312.46	69,902.53
140122	Exec Cust Assist Sal	5223000	792.06	1,164.80	-1,863.68										93.18
140108	Cust Complaint Sal	5224500									3,900.00	3,000.00			6,900.00
140262	Cons Affrs Supv Exp	5602600	0.00												0.00
140278	Exec Cust Assist Exp	5603000	150.00		75.00	75.00	75.00	150.00		328.00		75.00	75.00	75.00	1,078.00
140262	Cons Affrs Supv Exp	5670000	110.97	57.62	57.62	131.71	150.32	92.65	94.12	86.39	50.04				937.79
140264	Cust Compl Expenses	5670000	202.88	105.24	105.24	180.89	245.47	140.23	142.33	131.28	96.18				1,620.98
140278	Exec Cust Assist Exp	5670000	161.53	83.90	83.95	158.81	228.57	142.38	249.79	136.06	89.13				1,535.17
140107	Cons Affrs Syst Exp	5670000	40.65	14.26			14.22	14.22	14.26	14.34	28.68				140.63
140108	Cust Complaint Sal	A3000	-4,948.45												-4,948.45
Overall Result			49,298.55	48,318.10	49,035.01	48,422.21	47,160.46	50,873.29	51,131.45	48,696.20	53,685.06	53,373.14	48,100.08	58,153.21	606,246.76

Source Information  
Department: Customer Care  
Report: Daily Complaint report

**PAYMENT PROCESSING**

2020 Study	
Cost Per Payment Processed - Labor and Non-Labor	\$ 0.14

	ASP	BCTS	OSEE	GAS T&S	VEE	ALLCONNECT	APP REPAIR	GAS FUEL LINE	Lab Services
2020 Contracts/Job Sold	2,292,405	211	-	5	-	12	216	35	2,481
Payment Processing Allocation	524,227.18	28.70	-	0.68	-	1.63	29.38	4.76	337.42

Jan 2020 ASP Contracts	204,769
Labor Allocation	\$ -
Non-Labor Allocation	\$ 46,826.57
Feb 2020 ASP Contracts	202,852
Labor Allocation	\$ -
Non-Labor Allocation	\$ 46,388.20
Mar 2020 ASP Contracts	200,010
Labor Allocation	\$ -
Non-Labor Allocation	\$ 45,738.29
Apr 2020 ASP Contracts	200,444
Labor Allocation	\$ -
Non-Labor Allocation	\$ 45,837.53
May 2020 ASP Contracts	198,989
Labor Allocation	\$ -
Non-Labor Allocation	\$ 45,504.80
June 2020 ASP Contracts	196,351
Labor Allocation	\$ -
Non-Labor Allocation	\$ 44,901.55
July 2020 ASP Contracts	193,039
Labor Allocation	\$ -
Non-Labor Allocation	\$ 44,144.16
August 2020 ASP Contracts	190,003
Labor Allocation	\$ -
Non-Labor Allocation	\$ 43,449.89
September 2020 ASP Contracts	183,088
Labor Allocation	\$ -
Non-Labor Allocation	\$ 41,868.56
October 2020 ASP Contracts	177,662
Labor Allocation	\$ -
Non-Labor Allocation	\$ 40,627.75
November 2020 ASP Contracts	174,630
Labor Allocation	\$ -
Non-Labor Allocation	\$ 39,934.39
December 2020 ASP Contracts	170,568
Labor Allocation	\$ -
Non-Labor Allocation	\$ 39,005.49
Grand Total	\$ 524,227.18

Below are the 2020 per transaction calculated cost. (This includes "total" cost including direct and indirect (labor) charges.)

Please let me know if you need any additional breakdown or clarification on these costs.

**\*2020 - Payment Study**

Payment Channel	Per Transaction Cost
Mailed - Lockbox	\$0.136
Auto Pay - ACH	\$0.020
Auto Pay - Card	\$1.460
One Time Web - ACH	\$0.020
One Time Web - Card	\$1.460
One Time IVR - ACH	\$0.050
One Time IVR - Card	\$1.470
Text - ACH	\$0.390
Text - Card	\$1.720

\*Reflecting payment channels with known direct ASP payment submissions or via energy bill payment submissions

Below are the 2020 per transaction calculated cost. (This includes "total" cost including direct and indirect (labor) charges.)

Please let me know if you need any additional breakdown or clarification on these costs.

**\*2020 - Payment Study**

Payment Channel	Per Transaction Cost
Mailed - Lockbox	\$0.136
Auto Pay - ACH	\$0.020
Auto Pay - Card	\$1.460
One Time Web - ACH	\$0.020
One Time Web - Card	\$1.460
One Time IVR - ACH	\$0.050
One Time IVR - Card	\$1.470
Text - ACH	\$0.390
Text - Card	\$1.720

\*Reflecting payment channels with known direct ASP payment submissions or via energy bill payment submissions

Source Information

Department: Billing Services/Treasury

**BILLING**

2020 Study	
ASP Cost/Bill -	\$ 0.470

	ASP	BCTS	OSEE	GAS T&S	VEE	ALLCONNECT	APP REPAIR	GAS FUEL LINES	LAB SERVICES
<b>2020 Contracts/Job Sold</b>	<b>170,568</b>	<b>211</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>12</b>	<b>216</b>	<b>35</b>	<b>2,481</b>
Labor Allocation	-	-	-	-	-	-	-	-	-
Non-Labor Allocation	1,077,430.35	99.17	-	2.35	-	5.64	101.52	16.45	1,166.07
<b>Jan 2020 ASP Contracts</b>	<b>204,769</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 96,241.43								
<b>Feb 2020 ASP Contracts</b>	<b>202,852</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 95,340.44								
<b>Mar 2020 ASP Contracts</b>	<b>200,010</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 94,004.70								
<b>Apr 2020 ASP Contracts</b>	<b>200,444</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 94,208.68								
<b>May 2020 ASP Contracts</b>	<b>198,989</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 93,524.83								
<b>June 2020 ASP Contracts</b>	<b>196,351</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 92,284.97								
<b>July 2020 ASP Contracts</b>	<b>193,039</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 90,728.33								
<b>August 2020 ASP Contracts</b>	<b>190,003</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 89,301.41								
<b>September 2020 ASP Contracts</b>	<b>183,088</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 86,051.36								
<b>October 2020 ASP Contracts</b>	<b>177,662</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 83,501.14								
<b>November 2020 ASP Contracts</b>	<b>174,630</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 82,076.10								
<b>December 2020 ASP Contracts</b>	<b>170,568</b>								
Labor Allocation	\$ -								
Non-Labor Allocation	\$ 80,166.96								
<b>Grand Total</b>	<b>\$ 1,077,430.35</b>								

Source Information  
Name: Jordan Weber  
Department: Energy Service Support  
Report: ASP Contract Count report  
Daily report - use last day of month



**TRAINING**

2020 Study

Gas ASP Training costs are captured in three cost centers that are classified as Gas Utility Training O&M expense within the DCO. All costs within these cost centers are specific to ASP.

ASP Training Cost Centers:

120266  
120048  
120133

Internal Orders for Gas ASP Training:

Internal Orders for Gas ASP Training:		Settlement to ASP Training CCs
6501630	Gas Certification Committee	10%
6603002	BAY CITY HQ	100%
6603005	SAGINAW HQ	100%
6603008	FLINT HQ	100%
6603010	HOWELL HQ	100%
6603011	LIVONIA HQ	100%
6603012	MACOMB HQ	100%
6603014	PONTIAC HQ	100%
6603015	ROYAL OAK HQ	100%
6603018	LANSING HQ	100%
6603021	KALAMAZOO HQ	100%

2020 ASP Training Costs	\$	91,092.71
Labor Allocation	\$	91,092.71
Non-Labor Allocation	\$	-

Source Information

Report: BI Cost Center Reporting - See cost centers listed above

Cost Centers: Actual/Plan/Variance	Date: 03/25/2021	Page: 2 / 2
Cost Center/Group	120048,12013	Column: 1 / 2
Person responsible:	*	
Reporting period:	1 to 12 2020	

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
5220000 Labor-Exempt Reg P		1,403,729.00	1,403,729.00-	100.00-
S1200 Labor OM&C	90,860.73		90,860.73	
S2001 Materials Non Stoc	231.98		231.98	
* Debit	91,092.71	1,403,729.00	1,312,636.29-	93.51-
** Over/Underabsorption	91,092.71	1,403,729.00	1,312,636.29-	93.51-

**TOOLS**

2020 Study

Gas ASP Tools costs are captured in a cost center that is classified as Gas Utility Tools O&M expense within the DCO. Certain costs within this cost center are specific to ASP, M1070 - Distribution Joint Labor, M2070 - Distribution Joint Non Labor, S2000 Materials Stock, S2001 Material Non Stock, S2101 Outside Services Other.

ASP Tools Cost Center:  
121609

2020 ASP Tools Costs                   \$           36,034.22  
 Labor Allocation                   \$                   -  
 Non-Labor Allocation               \$           36,034.22

Source Information  
 Report: BI Cost Center Reporting - See cost centers listed above

Cost Center	Month/Year	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
121609	GSF Tools ASP Rp	1,382.14	8,121.50	2,210.58	3,021.25	175.55	1,097.60	1,567.21	894.24	927.89	2,367.02	1,772.45	12,496.79
<b>Overall Result</b>		<b>1,382.14</b>	<b>8,121.50</b>	<b>2,210.58</b>	<b>3,021.25</b>	<b>175.55</b>	<b>1,097.60</b>	<b>1,567.21</b>	<b>894.24</b>	<b>927.89</b>	<b>2,367.02</b>	<b>1,772.45</b>	<b>12,496.79</b>



**TECHNOLOGY**

		Cost	Active Directory ID's	Cost Per Person	Total Cost Per Person
2020	<b>Core SAP</b>	\$ 5,796,659.00	12,479	\$ 465	\$ 630
2020	<b>Oracle</b>	\$ 2,067,740.00	12,479	\$ 166	

	BCTS	OSEE	Gas T&S	VEE	ASP	Allconnect	Appliance Repair	Gas Fuel Lines
<i>2020 Headcount</i>	10	8	1	-	40	-	-	-
<i>Technology Expense</i>	\$ 6,302	\$ 5,042	\$ 630	\$ -	\$ 25,208	\$ -	\$ -	\$ -

Allconnect, Appliance Report and Gas Fuel Lines - there were never employees who directly worked for these organizations.

Source Information for Cost is spend on Technoloy and Active Directory ID's

Department: IT Financial Planning and IT

Lab Services

**Lab Services Commercial Labor Allocations**

Employee	Internal	Commercial Allocations (%)				Total Comm	
		C&IS	NDT/Mat	Chem			
NKT	85	11	2	2	15	Quality Department	
TOC	85	11	2	2	15		
RJF	85	11	2	2	15		
MLA	85	11	2	2	15		
CLK	85	11	2	2	15	Shared Services Department	
JWD	85	11	2	2	15		
SLK	85	11	2	2	15		
PSG	98		2		2	NDT/Metallurgy Department	
BJM	85	11	2	2	15	Lab Manager	
JDW	60	40			40	C&IS Department	
MWG	60	40			40		
SBC	60	40			40		
SEK	60	40			40		
LRC	60	40			40		
DRR	60	40			40		
JFR	60	40			40		
BEK	95			5	5	Chemistry Department	
GJS	95			5	5		

Standard allocations derived based on % of workload dedicated to supporting value added commercial operations for overhead and administrative functions. Direct labor and expenses associated with commercial operations are directly charged through SAP.

\$342,000 Allocated Admin & OH Labor  
34% Applied InterCompany OH Rate  
**\$458,280 Total Allocated Admin & OH Labor**

VAPS Annual Report  
2020 Code of Conduct Complaints

Notification No	Customer Number	Date Of Notification	Damage Code	Damage Code Description	Coding	Serv. Type	Coding Types	Customer Name	Complaint	Summary of Resolution
1051483805	1002635618	1/14/2020	333	ASP Customer Service	Formal	COM	MPSC	PHIL FORNER	The Complaint primarily alleged that the Company failed to provide Mr. Forner with the material requested in his information requests made to the Company on May 31, 2019 and December 23, 2019.	A Settlement Agreement was entered into by the Company, MPSC Staff, and Mr. Forner. Based on the Settlement Agreement, Mr. Forner withdrew his Complaint.

VAPS Annual Report  
2020 Information Sharing

	A	B	C	D	E
1	Department	Date Requested	Data Completed	Title	Data Elements
2	VAPS Operations (Including ASP)	2020	2020	General Operations	All data elements accessible by SAP and other Company systems to obtain new VAPS customers, create and fulfill VAPS contractual obligation, maintain VAPS contracts, address customer concerns related to VAPS
3	Phil Forner - Allendale Heating and Cooling	12/23/2019	1/29/2020	ASP 2018 competitor data request	Customer first name, customer last name, service house number, service street, service apt. number, service city, service state, service zip code, mailing address, mailing city, mailing state, mailing zip code. 12 files were provided that contain the same information shown above. The twelve files represent the entire active CE residential customer base for each month in calendar year 2018.
4	Daniel Squires - Vincent Heating and Plumbing	1/30/2020	2/5/2020	ASP 2018 competitor data request	Customer first name, customer last name, service house number, service street, service apt. number, service city, service state, service zip code, mailing address, mailing city, mailing state, mailing zip code. 12 files were provided that contain the same information shown above. The twelve files represent the entire active CE residential customer base for each month in calendar year 2018.
5	William Thomas - Service Pro	2/25/2020	2/28/2020	ASP 2018 competitor data request	Customer first name, customer last name, service house number, service street, service apt. number, service city, service state, service zip code, mailing address, mailing city, mailing state, mailing zip code. 12 files were provided that contain the same information shown above. The twelve files represent the entire active CE residential customer base for each month in calendar year 2018.
6	Phil Forner - Allendale Heating and Cooling	12/23/2019	4/22/2020	ASP 2018 competitor data request	The entire list of data elements is what was what included in Attachment 5 - 2018 Information Sharing document (part of the VAPS 2019 Annual Report).
7	Phil Forner - Allendale Heating and Cooling	7/15/2020	7/17/2020	ASP 2019 competitor data request	The entire list of data elements is what was what included in Attachment 5 - 2019 Information Sharing document (part of the VAPS 2020 Annual Report).
8	Consumers Energy ASP Marketing Team	1/2/2020	1/14/2020	List of CE customer names and addresses to be reviewed and scored on their likelihood to respond to an ASP offer. File sent to vendor Virtual DBS.	customer first name, customer last name, house number service, street address service, apartment number service, city service, state service, and zip service
9	Consumers Energy ASP Marketing Team	1/2/2020	1/28/2020	List of customer names and addresses to send letters for ASP offers. List was sent to our print vendor, Johnson & Quin.	First name, Last Name, House Number Service, Street Address Service, Apartment number service, City Service, State Service, Zip service, House number mailing, street address mailing, City Mailing, State Mailing, Zip Mailing
10	Consumers Energy ASP Marketing Team	4/9/2020	4/23/2020	List of current ASP customers for an Informed Consent pilot process. List was sent to print vendor Allied Printing.	Premise ID, Business Partner ID, Contract Account Number, First name, Last name, Service Address, Service Apartment number, Service City, Service State, Service Zip, Mailing Address, Mailing City, Mailing State, Mailing Zip, Contract ID, Contract Length
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VAPS Annual Report  
2020 Customer Count

	A	B
1	Product/Service	Customer Count
2	Appliance Service Plan	184,925
3	Gas T & S	4
4	Tech Services	133
5	Fuel Line Maintenance Contracts	35
6	Lab Services	116
7	OSEE	4
8		
9		
10		
11		