

Consumers Energy*Count on Us*

A CMS Energy Company

General Offices:
 One Energy Plaza Tel: (517) 788-0550
 Jackson, MI 49201 Fax: (517) 788-2470

*Washington Office:
 1730 Rhode Island Ave. N.W. Tel: (202) 778-3340
 Suite 1007 Fax: (202) 778-3355
 Washington, DC 20036

Writer's Direct Dial Number: (517) 788-0650
 Writer's E-mail Address: jeffrey.pintar@cmsenergy.com

LEGAL DEPARTMENT
 CATHERINE M REYNOLDS
 Senior Vice President
 and General Counsel

MELISSA M GLEESPEN
 Vice President and
 Corporate Secretary

H Richard Chambers
 Eric V. Luoma
 Shelley J Ruckman
 Kimberly C Wilson
 Assistant General
 Counsel

Ashley L Bancroft
 David E Barth
 Robert W Beach
 Kelly M Hall
 Gary L Katterborn
 Chantez P Knowles
 Raymond E McQuillan
 Jason M Milstone
 Rhonda M Morris
 Deborah A Moss*
 Mirce Michael Nestor
 Jeffrey D Pintar
 James D W Roush
 John C Shea
 Scott J Sinkwitts
 Adam C Smith
 Janae M Thayer
 Bret A Totoraitis
 Mary Jo Weindorf
 Attorney

September 10, 2014

VIA CERTIFIED MAIL

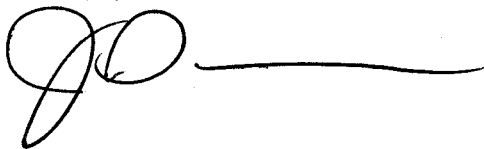
Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210

RE: Revised Top Hat Plan Statement

Dear Sir or Madam:

Enclosed is a Revised Top Hat Plan Statement for Consumers Energy Company, on behalf of itself and entities within its controlled group.

Sincerely,



Jeffrey D. Pintar
 Senior Attorney

EBSA/PUBLIC INFORMATION
 2014 SEP 16 PM 1:

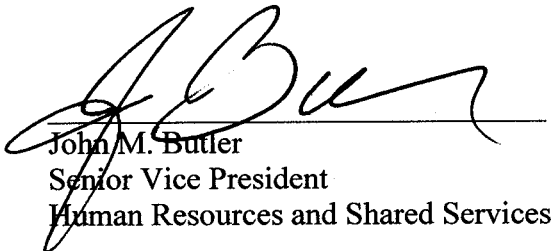
Revised Top Hat Plan Statement

<u>Employer/Address</u>	<u>Employer Identification Number</u>
Consumers Energy Company One Energy Plaza Jackson, MI 49201	38-0442310

<u>Plan Names – 6 Total</u>	<u>Number of Eligible Employees</u>
CMS Incentive Compensation Plan	22
Annual Employee Incentive Compensation Plan	418
Deferred Salary Savings Plan	12
Supplemental Executive Retirement Plan	19
Defined Contribution Supplement Executive Retirement Plan	53
Performance Incentive Stock Plan	440

Declaration

Pursuant to 29 CFR 2520.104-23, the undersigned declares that Consumers Energy Company, on behalf of itself and entities within its controlled group, maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



John M. Butler
Senior Vice President
Human Resources and Shared Services



One Energy Plaza
Jackson, MI 48201-2276

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS FULLY ADJUSTED LINE

CERTIFIED MAIL



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3006 489

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