

Mail Stop 3561

August 7, 2006

Mr. Thomas J. Webb
Executive Vice President and Chief Financial Officer
CMS Energy Corporation
One Energy Plaza
Jackson, Michigan 49201

**Re: CMS Energy Corporation
Form 10-K/A for Fiscal Year Ended December 31, 2005
Filed June 8, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2006
File No. 1-9513**

Dear Mr. Webb:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant