



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

June 5, 2008

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

**RE: CMS Energy Corporation  
File No. 1-9513  
Consumers Energy Company  
File No. 1-5611  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 21, 2008  
Form 8-K filed March 14, 2008**

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,

William Thompson  
Branch Chief