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

**Re:** CMS Energy Corporation

Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008

Filed February 25, 2009 File No. 001-09513

Dear Mr. Webb:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Mara Ransom Legal Branch Chief