



DIVISION OF  
CORPORATION FINANCE

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

June 20, 2011

Via E-mail

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

**Re: CMS Energy Corporation  
Consumers Energy Company  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed February 24, 2011  
File Nos. 1-9513 and 1-5611**

Dear Mr. Webb:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the companies or the filing and the companies may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief