



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