

Mail Stop 3561

September 4, 2009

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