

CURRENT REPORT

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20540

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 22, 2002

Commission File Number	Registrant; State of Incorporation; Address; and Telephone Number	IRS Employer Identification No.
1-9513	CMS ENERGY CORPORATION (A Michigan Corporation) Fairlane Plaza South, Suite 1100 330 Town Center Drive Dearborn, Michigan 48126 (313) 436-9261	38-2726431
1-5611	CONSUMERS ENERGY COMPANY (A Michigan Corporation) 212 West Michigan Avenue Jackson, Michigan (517) 788-1030	38-0442310
1-2921	PANHANDLE EASTERN PIPE LINE COMPANY (A Delaware Corporation) 5444 Westheimer Road, P.O. Box 4967 Houston, Texas 77210-4967 (713) 989-7000	44-0382470

~~ITEM 4. Changes in Registrant's Certifying Accountant.~~

~~On April 22, 2002, the Boards of Directors of CMS Energy Corporation ("CMS Energy") and Consumers Energy Company ("Consumers" and collectively with CMS Energy and their subsidiaries, the "Company"), upon the recommendation of the Audit Committee of the Boards, voted to discontinue the use of Arthur Andersen LLP ("Arthur Andersen") to audit the Company's financial statements at and for the year ending December 31, 2002. The Audit Committee of the Board was directed to search for a replacement independent auditor from among nationally recognized auditing firms and recommend such replacement firm to the Board for appointment as soon as practical. Arthur Andersen previously had been retained to review the Company's financial statements at and for the quarter ended March 31, 2002.~~

~~Arthur Andersen's reports on the Company's consolidated financial statements for each of the fiscal years ended December 31, 2001 and December 31, 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.~~

~~During the fiscal years ended December 31, 2001 and December 31, 2000, and through the date hereof, there were no disagreements with Arthur Andersen on any matter of accounting principle or practice, financial statement disclosure, or auditing scope or procedure which, if not resolved to Arthur Andersen's satisfaction, would have caused Arthur Andersen to make reference to the subject matter in connection with its report on the Company's consolidated financial statements for such years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K under the Securities Act of 1933, as amended.~~

~~The Company provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of Arthur Andersen's letter, dated April 29, 2002, stating its agreement with the statements made herein.~~

~~Representatives from Arthur Andersen will be invited to attend the Company's Annual Meeting of Shareholders to be held on May 24, 2002, to have the opportunity to make a statement if they desire to do so, and to respond to appropriate questions.~~

~~ITEM 7. Financial Statements, Pro Forma Financial Statements and Exhibits.~~

~~(c) Exhibits~~

~~16.1 Letter from Arthur Andersen LLP to the Securities and Exchange Commission, dated April 29, 2002, regarding change in certifying accountant.~~

SIGNATURES

~~Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrants have duly caused this report to be signed on their behalf by the undersigned hereunto duly authorized.~~

~~CMS ENERGY CORPORATION~~

~~Dated: April 29, 2002~~ ~~By: /s/ Alan M. Wright~~
~~Alan M. Wright~~
~~Executive Vice President, Chief Financial~~
~~Officer and Chief Administrative Officer~~

~~CONSUMERS ENERGY COMPANY~~

~~Dated: April 29, 2002~~ ~~By: /s/ Alan M. Wright~~
~~Alan M. Wright~~
~~Executive Vice President, Chief Financial~~
~~Officer and Chief Administrative Officer~~

~~PANHANDLE EASTERN PIPE LINE COMPANY~~

~~Dated: April 29, 2002~~ ~~By: /s/ Gary W. Lefelar~~
~~Gary W. Lefelar~~
~~Vice President and Controller~~

~~EXHIBIT INDEX~~

~~(c) Exhibits~~

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~~dated April 29, 2002, regarding change in certifying accountant.~~

~~EXHIBIT 16.1~~

~~[Arthur Andersen LLP Letterhead]~~

~~Office of the Chief Accountant~~
~~Securities and Exchange Commission~~
~~450 Fifth Avenue~~
~~Washington, DC 20549~~

~~April 29, 2002~~

~~Dear Sir/Madam:~~

~~We have read Item 4 included in the Form 8 K dated April 29, 2002 of CMS Energy Corporation, Consumers~~
~~Energy Company and Panhandle Eastern Pipe Line Company to be filed with the Securities and Exchange~~
~~Commission and are in agreement with the statements contained therein.~~

~~Very truly yours,~~

~~/s/ Arthur Andersen LLP~~

~~cc: Preston D. Hopper, CMS Energy Corporation~~