



**THEODORE J. VOGEL**  
VICE PRESIDENT AND CHIEF  
TAX COUNSEL

Theodore J. Vogel is vice president and chief tax counsel of CMS Energy and its principal subsidiary, Consumers Energy. He is responsible for the federal, state, local and international tax matters of CMS Energy and its subsidiaries.

Vogel joined Consumers Energy as an attorney in 1979, holding increasingly responsible legal and tax positions with Consumers Energy and CMS Energy, with the exception of 2000 to 2001 when he served as vice president of tax for another major energy firm.

He is a member of the American Bar Association, where he chaired the taxation and accounting committee of the public utility, communication and transportation section, and is a member of the State Bar of Michigan. He chaired the taxation committee of the Edison Electric Institute in 2000 and has been a member of its leadership group from 1997 to the present. He also is a member of the Tax Executives Institute and former president of its Detroit chapter, and a member of the Michigan Chamber of Commerce taxation committee, which he chaired from 1993 to 1995. He also has served as treasurer and director of Ann Arbor Christian School.

Vogel earned a bachelor's degree from Calvin College in 1974. He holds a Master's degree in Business Administration with high distinction from the University of Michigan and is a 1979 graduate of the University of Michigan Law School.

---

# THEODORE J. VOGEL